

BASIS OF DECISIONS

The City's amendment hearing and amendment to the budget were in accordance with statutory provisions. However, the City's amendment process occurred after May 31 which did not allow time for a protest hearing to be held and a decision rendered before June 30.

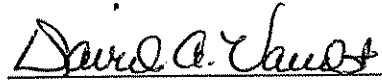
ORDER

The amendment to the City of Silver City's FY 2007 budget is void as required in section 384.18 of Iowa Code. The expenditures of \$8,137 and \$5,477 the within Public Safety and Culture and Recreation programs are disallowed.

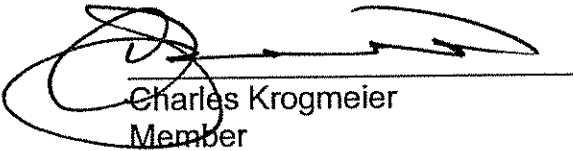
STATE APPEAL BOARD



Michael L. Fitzgerald
Chairperson



David A. Vaudt
Vice Chairperson



Charles Krogmeier
Member

8/4/7
Date