

Book	Policy Manual
Section	Policies Recommended for the BOE (39.2 Winter 2021 and Specials Update)
Title	BUDGET PREPARATION
Code	po6220
Status	
Adopted	September 26, 2016

6220 - ~~TAX~~BUDGET PREPARATION

The District's operation and educational plan is reflected in its budgets. Each year, the Board of Education will cause to have prepared and then review the General Fund as well as the other funds which comprise the tax budget.

The Treasurer/CFO may include in the budget a Budget Reserve Fund. The amount of the reserve shall be stipulated by Board resolution.

The Board directs the Treasurer/CFO to present the tax budget to the Board prior to January 15th of each year. When presented to the Board for review and/or adoption, the tax budget shall indicate the information required by the State Auditor's Office.

With an affirmative vote of the majority of the County Budget Commission, including the County Auditor, the requirement that the Board of Education adopt a tax-budget may be waived. Therefore, the Board directs the Treasurer/CFO to prepare the tax budget in compliance with the requirements of the Hamilton County Auditor, the Ohio Revised Code, and the State Auditor's Office.

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Legal R.C. 5705.13, 5705.28(A)(1), 5705.281, 5705.29, 5705.30