

**Cincinnati CITY SCHOOL DISTRICT  
ADMINISTRATIVE PROCEDURES**

<b>Procedure Name</b> <b>Tax Budget Preparation</b>	
Procedure No. 6220-00-01	Eff. Date: 12/21/2009
Implements Board Policy(ies) 6220 Tax Budget Preparation	Last Reviewed: 7/16/2014

**1. Background**

*Describe relevant background to the implementation of the policy.*  
 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 other funds which comprise the tax budget.

**2. Responsibilities**

Title: Treasurer	
Address: 2651 Burnet Avenue	
Phone:	Cell phone:
<i>Describe responsibilities:</i> Prepare and present the tax budget to the Board prior to January 15th of each year. The Treasurer may include in the budget a Budget Reserve Fund. The amount of the reserve shall be stipulated by Board resolution.	

### 3. Action Steps

*Describe the action steps relevant to the implementation of the policy.*

1. The Board adopts a resolution permitting the Treasurer to create a modified tax budget.
2. The tax budget is created using data from the five year forecast, debt schedules, and other financial reports.
3. A report is created that explains the purpose and provides context for each section of the tax budget.
4. The tax budget must be prepared and available for inspection at least ten (10) days before its adoption.

### 4. Equity Considerations

*Describe any equity considerations relevant to the implementation of this policy.*

No equity considerations in this procedure.

### 5. Related Documents / Forms

Document Title	Description	Last Reviewed
1.		
2.		
3.		

### 6. Additional Information

*Describe any additional information relevant to the implementation of the policy.*