

**Cincinnati CITY SCHOOL DISTRICT
ADMINISTRATIVE PROCEDURES**

Procedure Name Tax Budget Hearing	
Procedure No. 6230-00-01	Eff. Date: 12/21/2009
Implements Board Policy(ies) 6230 Tax Budget Hearing	Last Reviewed: 7/16/2014

1. Background

Describe relevant background to the implementation of the policy.
The annual tax budget adopted by the Board of Education represents the Board's position on the allocation of resources required to operate an appropriate system of education.

2. Responsibilities

Title: Treasurer	
Address: 2651 Burnet Avenue	
Phone:	Cell phone:
<i>Describe responsibilities:</i> Treasurer is authorized to sign and submit the tax budget to the County Auditor prior to January 20.	

3. Action Steps

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

1. A public hearing should be held on or before January 15 each year to present the tax budget.
2. The tax budget should be prepared and available for inspection at least ten (10) days prior to its adoption at the places required by law.
3. If it is determined that certain changes are necessary, these changes will be made before the tax budget is adopted.
4. The adoption of the tax budget by the Board takes place on or before January 15 and is by roll-call vote.
5. Following the public hearing and approval of the budget by the Board, the budget is submitted to the county budget commission for review and approval.

4. Equity Considerations

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

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.