

ANNUAL BUDGET AND APPROPRIATIONS MEASURE/
BUDGET MODIFICATION AUTHORITY

Tax Budget

The purpose of the annual tax budget is to enable the county budget commission to establish tax rates and serve as the basis for certification of revenue to the District.

The annual tax budget is regulated and controlled by State law and requirements of the county budget commission. The Board of Education may establish additional budget requirements for funds at its disposal.

The Chief Executive Officer, the Chief Financial Officer and their staffs are responsible for the preparation of the annual tax budget and presentation of the tax budget to the Board for adoption.

Budget Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board of Education (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriation measure until such time as the certificates are received.

The Chief Financial Officer files both the temporary and final appropriations measures at the proper times with the office of the County Fiscal Officer.

The Chief Executive Officer/designee notifies each school administrator and/or department head of the allocations approved for expenditure.

Budget Modification

Appropriations approved by the Board of Education at the fund level may receive a line item increase as long as there is a corresponding decrease. Any increase in the amount of the appropriation measure or transfers of funds permitted by law from major fund to major fund require Board approval, and may require, in certain specific instances as set forth in State law, approval from the Court of Common Pleas.

Transfers Among Categories

It is the responsibility of the Chief Executive Officer and the Chief Financial Officer to examine the appropriations categories and make the necessary adjustments.

[Adoption date: December 17, 2019]

LEGAL REFS.: ORC 9.34

3313.18

5705.14; 5705.15; 5705.16; 5705.28; 5705.281; 5705.29; 5705.35;
5705.36; 5705.37; 5705.38; 5705.39; 5705.391; 5704.40; 5705.41; 5705.411; 5705.412