## **BUDGET ADOPTION PROCEDURES**

If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. The adoption of budget by the Columbia Board of Education will take place on or before January 15 and will be by roll call vote.

Following the public hearing and approval of the budget by the Board of Education, the budget will be submitted to the county budget commission for review and approval.

It will be the responsibility of the Superintendent and the Treasurer to attend the hearing of the county budget commission to review the budget and answer any pertinent questions. Board members are encouraged to attend the hearing.

Adopted: date of manual adoption

Revised: September, 1987

LEGAL REFS.: ORC 3311.40

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