

SUPERINTENDENT'S REGULATION 3-2.1 PREPARATION AND APPROVAL

Preparation

On or before March first of each year the division superintendent shall present to the Poquoson City School Board an operating budget which contains a complete financial plan for the operation of the public schools for the ensuing fiscal year. The budget shall be organized in accordance with state law and guidelines set forth by the Virginia Board of Education and shall contain both a line-item and program expenditure format.

Public Hearings

Opportunity shall be provided for the public to be heard regarding its educational priorities both before and after the formulation of the division superintendent's budget.

Board Approval

On or before April 1 the School Board shall act to approve (with or without revision) the division superintendent's budget and shall forward it to the Poquoson City Council, together with a request for approval of the budget and the required appropriation. Included with the budget shall be a message from the division superintendent containing a description of the important features of the budget plan, an explanation of all salient changes in estimated receipts and recommended expenditures as compared with the current and preceding fiscal years and a summary of the proposed budget showing these comparisons. Upon approval, Poquoson City Public Schools shall publish the approved annual budget on the school division's website.

Final Board Action

Following action by the Poquoson City Council on the total budget, the School Board shall give final approval to the budget within the framework of the funds available