

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Budget: Preparation and Approval

A. Preparation

On or before March ~~first~~ 1 of each year the ~~S~~superintendent shall present to the ~~School B~~board an operating budget (Superintendent's Estimate of Needs) which contains a complete financial plan for the operation of the public schools for the ensuing fiscal year. The budget ~~is~~ ~~hall~~ be organized in accordance with state law and guidelines set forth by the Virginia Board of Education and ~~shall~~ contain~~s~~ both a line-item and ~~program~~ ~~categorical~~ expenditure format.

B. Public Hearings

~~Before final approval of the budget for submission to the City Council, the School Board shall hold at least one public hearing to receive the views of citizens within the School Division. Public notice will be given at least ten days prior to any hearing by publication in a newspaper of general circulation within the School Division. The passage of the budget by the City Council shall be conclusive evidence of compliance with the requirements for a public hearing. Opportunity shall be provided for the public to be heard regarding their educational priorities both before and after the formulation of the superintendent's budget.~~

~~C.~~ C. School Board Approval

~~The School Board is required to present submit its annual proposed operating budget to the City Council on, or before, April 1. On or before April 1 the board shall act to approve (with or without revision) the superintendent's budget and shall forward it to the governing body, together with a request resolution requesting for approval of the budget and the required appropriations. Included with the budget shall be a budget message summary from the school School board Board containing a description of the important features of the budget plan, an explanation of all salient changes significant variances in estimated receipts revenues and recommended expenditures, as compared with the current and preceding fiscal year and a summary of the proposed budget showing these comparisons.~~

D. Final School Board Action

~~If the appropriating body provides either less funds or more funds than the School Board requested, the School Board Following action by the governing body on the total budget, the school School board Board shall give gives final approval to the budget within the framework of the funds available.~~

Legal Reference

Code of Virginia: ~~§ 15.24-159.92502, as amended.~~ Notification by state officials and agencies.

Code of Virginia: ~~§ 15.24-1692503, as amended.~~ Time for preparation and approval of budget; contents.

Code of Virginia, § 22.1-92, as amended. Estimate of moneys needed for public schools; notice of costs to be distributed.

~~A.— It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.1-160, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.~~

~~Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year to each parent, guardian, or other person having control or charge of a child enrolled in the relevant school division, in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.~~

~~The notice shall be printed on a form prescribed by the Board of Education and shall be distributed separately or with any other materials being currently transmitted to the parents, guardians or other persons having control or charge of students. To promote uniformity and allow for comparisons, the Board of Education shall develop a one page form for this notice and distribute such form to the school superintendents for duplication and distribution.~~

~~B.— Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least ten days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section. (1994)~~

Code of Virginia, § 22.1-93, as amended. Approval of annual budget for school purposes.

Code of Virginia, § 22.1-94, as amended. Appropriations by county, city or town governing body for public schools.

Code of Virginia, § 22.1-95, as amended. Duty to levy school tax.

Code of Virginia, § 22.1-97, as amended. Calculation and reporting of required local expenditures; ~~P~~procedure if ~~locality~~county, city or town fails to appropriate sufficient educational funds.

8VAC20-210-10, as amended, Virginia State Board of Education Regulations, "Classification of eExpenditures." (1993)

Adopted by School Board: October 21, 1969
Amended by School Board: November 21, 1978
Amended by School Board: August 21, 1990
Amended by School Board: July 16, 1991
Amended by School Board: February 16, 1993

Amended by School Board: October 22, 2019

