

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

A. Preparation

Budget documents shall be prepared annually and shall describe the total program and activities of the school division indicating the requirements for each activity in terms of personnel and expenditures.

The budget document shall contain essential statistical and narrative information so that it will provide for the lay citizen, as well as the school official, a meaningful definition and explanation of receipts and expenditures in relation to the activities they support.

It shall also contain information providing comparisons with past budgets and expenditures.

Prior to final school board approval of the budget, at least one public hearing must be held.

B. Presentation to City Council

The board shall present its proposed budget for the forthcoming year to the city manager for transmission to city council on or before April first of each year.

At a meeting date set by city council, the chairman and/or the finance committee of the board shall introduce the proposed budget. The staff shall be prepared to explain specific items and/or programs included therein.

C. Priorities

Although the city council determines the amount which is to be appropriated for the public schools, it is the responsibility of the board to determine where reductions in the budget must be made to stay within the limits defined by city council.

D. Publication of Budget

The budget shall be published in such forms and at such times as to give the greatest possible dissemination of budget information to school and staff members and to all interested citizens.

Legal Reference:

Code of Va., § 15.1-159.9. Notification by state officials and agencies.--"To assist counties, cities, school divisions and certain towns to adequately prepare their budgets so as to comply with the state uniform fiscal year required by § 15.1-159.8 it shall be the duty of the Compensation Board and Department of Taxation, notwithstanding any contrary provision of law, to inform no later than the fifteenth day following final

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adjournment of the Virginia General Assembly in each session, the above listed units of government and school divisions of the estimated amounts of all state moneys they will receive during the upcoming fiscal year and any other information that may be required for such units of government and school divisions to be able to compute amounts of moneys they may collect." (1989)

Code of Va., § 15.2-2503 Time for preparation and approval of budget; contents

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins.

Code of Va., § 22.1-78. Bylaws and regulations. – A school board may adopt bylaws and regulations, not inconsistent with state statutes and regulations of the Board of Education, for its own government, for the management of its official business and for the supervision of schools, including but not limited to the proper discipline of students, including their conduct going to and returning from school. (1980)

Code of Va., § 22.1-92. Estimate of moneys needed for public schools.--"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 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 estimate provided to the local governing body or bodies.

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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 Va., § 22.1-93. Approval of annual budget for school purposes.--

"Notwithstanding any other provision of law, including but not limited to Chapter 4 (§ 15.1-159.8 et seq.) of Title 15.1 of the Code of Virginia, the governing body of a county shall prepare and approve an annual budget for educational purposes by May first or within thirty days of the receipt by the county of the estimates of State funds, which ever shall later occur, and the governing body of a municipality shall prepare and approve an annual budget for educational purposes by May 15 or within thirty (30) days of the receipt by the municipality of the estimates of State funds, whichever shall later occur.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year." (1981)

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

"A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications as may be prescribed by the Board of Education pursuant to § 22.1-115. The appropriations may be made on the same

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periodic basis as the governing body makes appropriations to other departments and agencies." (1989)

Code of Va., § 22.1-95. Duty to levy school tax. --"Each county and town is authorized, directed and required to raise money by a tax on all property subject to local taxation at such rate as will insure a sum which, together with other available funds, will provide that portion of the cost apportioned to such county, city or town by law for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law." (1980)

Code of Va., § 22.1-97. Procedure if county, city or town fails to appropriate sufficient educational funds. (1980)

Va. State Board of Education Regulations, "Classification of Expenditures." (October 28, 1988 - effective July 1, 1989)

Adopted by School Board: June 5, 1973

Revised by School Board: September 17, 1974

Revised by School Board: August 5, 1986