

## ANNUAL BUDGET

The annual school budget is the financial outline of the Essex County Public Schools Division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The superintendent prepares, with the approval of the Essex County School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least seven days in advance, in a newspaper having general circulation within the Essex County Public Schools division.

Upon approval of the Essex County Public Schools division's budget by the appropriating body, the Essex County Public Schools division publishes the approved budget in line item form, including the estimated required local match, on its website and the document is also made available in hard copy as needed to citizens for inspection.

Adopted: April 9, 2012  
Revised: July 13, 2020  
July 10, 2023

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 15.2-2500, 22.1-91, 22.1-92, 22.1-93.