

SCHOOL BUDGET PROBLEMS

Questions

After the Board of Supervisors makes a school appropriation to what extent does the board have authority to supervise school expenditures?

Does the board make an appropriation for each item in the budget or for the aggregate only?

Does the right exist for the school board to spend greater amounts for some items than shown in its budget so long as a deficit does not occur?

What is meant by "items" in the school budget?

The Law

Section 22-72

The school board shall have the following powers and duties:

(9) In general, to incur costs and expenses, but only the costs and expenses of such items as are provided for in its budget without the consent of the tax levying body.

Section 22-122

It shall be the duty of the division superintendent of schools *** to prepare with the advise of the school board an estimate of the amount of money which will be needed *** for the *** public schools. These estimates shall be prepared on forms furnished by the State Board *** and shall set up the amount of money necessary for overhead charges, for instruction, for operation, for maintenance, for a reserve fund to purchase new school busses, *** for auxiliary agencies, for miscellaneous, for permanent capitalization, and such other headings or items as may be necessary. The estimate so made shall show all necessary details***.

Section 22-120

No school board shall expend or contract to expend in any fiscal year any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the tax levying body.

The Virginia Supreme Court

16a Va. 213--Scott County School Board vs. Board of Supervisors
September 23, 1937

"This act clearly shows the legislative intent to place in the hands of the board of supervisors the power and duty of supervising school expenses."

NOTE: The opinion in this case seems to support the right of the board of supervisors to delete or reduce individual budget items. But the following case seems to disagree.

182 Va. 266--Board of Supervisors of Chesterfield County vs.
County School Board of Chesterfield County
January 24, 1944

This case revolved around the decision of the board of supervisors to reduce an item in the school budget, namely, the supplement to the salary of the division superintendent. The court held they could not do so.

Ruling

"I am therefore of the opinion that the board of supervisors has the right, within the limits prescribed by law, in their discretion to fix the amount of money to be raised by local taxation at whatever amount they see fit, but they are concerned only with the total amount of tax to be levied and not with the individual items of the school budget, except in so far as it helps them to determine the total amount of tax to be levied. After the board of supervisors have appropriated money for schools, the exclusive right to determine how this money shall be spent is in the discretion of the school board, so long as they stay within the limits set up in the budget."

Opinion of Attorney-General Almond - 1951

1. "It is my opinion that a school board *** must spend money for the purposes and 'within the limits set up in the budget'".
2. "The word 'limits' must necessarily refer to the limits of the individual items set up in the budget."
3. "Details of school budget is an integral part of the school budget for the fiscal year beginning July 1, 1951".