

Budget planning and preparation is critical to the development of a budget likely to further the educational goals of the board and the state and to provide for the smooth operations of the school system.

A. ELEMENTS OF BUDGET PLANNING

The budget planning for the board and administration will include:

1. establishing the priorities of the school system, recognizing that providing students the opportunity to receive a sound basic education and improving student success will always be of paramount concern;
2. considering long-range facilities plans, goals and objectives as established by the board and school district when assessing the needs of the school district;
3. integrating budget planning into program planning so that the budget may effectively express and implement all programs and activities of the school district;
4. seeking opportunities to communicate budget needs with the county commissioners on a regular basis, especially in regard to capital outlay;
5. seeking broad participation by administrators, teachers, other school district personnel and citizens;
6. exploring all practical and legal sources of income;
7. continually assessing the needs of the school district and the revenues and expenses; and
8. identifying the most cost effective means of meeting the school districts' needs.

B. PROCESS

By February 15 of each year, the superintendent shall submit to the board a calendar outlining the budget development process for the next fiscal year. The superintendent shall prepare a proposed annual budget and submit it with his or her budget message to the board no later than May 15.

On the same day that the budget is submitted to the board, the superintendent shall file a copy of it in his or her office, where it will remain available for public inspection until the budget resolution is adopted.

The board will consider the budget, and make such changes therein as it deems advisable. The Board will submit the entire budget as approved by the board to the board of county commissioners no later than May 15, or such later date as may be fixed by the board of county commissioners.

Legal References: G.S. 115C-47, -426.2, -427, -428, -429; Leandro v. State, 346 N.C. 336 (1997)

Cross References: Board Authority and Duties (policy 1010)

Adopted: May 14, 1998 to become effective July 1, 1998

Revised: October 10, 2013, February 9, 2017