

Budget planning and preparation are 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 operation 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 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 system staff when assessing the needs of the school system;
3. integrating budget planning into program planning so that the budget may effectively support and implement all programs and activities of the school system;
4. seeking opportunities to communicate with the county commissioners about needs on a regular basis, especially with regard to capital outlay;
5. exploring all practical and legal sources of income;
6. continually assessing the needs, revenues, and expenses of the school system; and
7. identifying the most cost-effective means of meeting the school system's needs.

B. PROCESS

By January 31 of each year, the superintendent shall submit to the board a calendar outlining the steps to be followed and the target dates for development of the budget 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 1.

On the same day that the proposed 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 may hold at least one public hearing on the proposed budget prior to final action.

The board will consider the proposed 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-426.2, -427, -428, -429

Cross References:

Adopted: October 12, 2015