

Descriptor Term:
BUDGET PLANNING AND ADOPTION

Descriptor Code:
8.1000

Legal Reference: G.S. 115C-426, 426.2, -427, -428, -429

Cross References:

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 operations of the school system.

A. ELEMENTS OF BUDGET PLANNING

The budget planning for the board and administration shall include:

- establishing the priorities of the school system, recognizing that improving student success will always be of paramount concern;
- considering long-range facilities plans, goals and objectives as established by the board and school system when assessing the needs of the school district;
- integrating budget planning into program planning so that the budget may effectively support and implement all programs and activities of the school system;
- seeking opportunities to communicate budget needs with the county commissioners on a regular basis, especially in regard to capital outlay;
- seeking broad participation by administrators, teachers, other school system personnel and citizens;
- exploring all practical and legal sources of income;
- continually assessing the needs of the school system and the revenues and expenses;
- and
- 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 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 shall hold at least one public hearing on the proposed budget prior to final action.

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

