

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 district.

ELEMENTS OF BUDGET PLANNING

In recognition of the importance of the budget planning process, the budget planning for the board and administration will include:

- establishing the priorities of the school district, 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 district when assessing the needs of the school district;
- integrating budget planning into program planning so that the budget may effectively express and implement all programs and activities of the school district;
- seeking opportunities to communicate budget needs with the county commissioners, state legislature, and county taxpayers on a regular basis, especially in regard to capital outlay;
- seeking broad participation by administrators, teachers, other school district personnel and citizens;
- exploring all practical and legal sources of income;
- continually assessing the needs of the school district and the revenues and expenses; and
- identifying the most cost effective means of meeting the school districts' needs.

PROCESS

The superintendent will submit a calendar outlining the annual budget development process by January 31. (*See Example Below*) The superintendent will prepare an annual budget and submit it with his or her budget message to the board no later than the April board meeting. The board shall submit budget requests to the superintendent no later than the March board meeting.

On the same day that the budget is submitted to the board, the superintendent will 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, 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 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: February 11, 1999

Budget Calendar

- February 1 Notify principals, department heads, school-based committees, board members of budget planning process and solicit budget requests.
- March 15 Budget requests to be submitted to superintendent from the above parties.
- April Superintendent to submit budget to school board.
- May 15 Superintendent to forward budget request as approved by the school board to county commissioners.
- July 1 Board of county commissioners must complete its action on the school budget.