

1 Budget planning and preparation are critical to the development of a budget likely to further the
2 educational goals of the [Transylvania County Board of Education \(the “board”\)](#) and the State and
3 to provide for the smooth operation of the school system.

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5 **A. ELEMENTS OF BUDGET PLANNING**

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7 The budget planning for the board and administration will include:

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9 1. establishing the priorities of the school system, recognizing that providing
10 students the opportunity to receive a sound basic education and improving student
11 success will always be of paramount concern;
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13 2. considering long-range facilities plans, goals, and objectives as established by the
14 board and school system staff when assessing the needs of the school system;
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16 3. integrating budget planning into program planning so that the budget may
17 effectively support and implement all programs and activities of the school
18 system;
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20 4. seeking opportunities to communicate with the county commissioners about needs
21 on a regular basis, especially with regard to capital outlay;
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23 5. seeking broad participation by administrators, teachers, and other school system
24 personnel and citizens;
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26 6. exploring all practical and legal sources of income;
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28 7. continually assessing the needs, revenues, and expenses of the school system; and
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30 8. identifying the most cost-effective means of meeting the school system’s needs.

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32 **B. PROCESS**

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34 By January 31 of each year, the superintendent shall submit to the board a calendar
35 outlining the steps to be followed and the target dates for development of the budget for
36 the next fiscal year. The superintendent shall prepare a proposed annual budget and
37 submit it with his or her budget message to the board no later than May 1.

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

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43 The board may hold at least one public hearing on the proposed budget prior to final
44 action.

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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-47, -426.2, -427, -428, -429; *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Authority and Duties (policy 1010)

Adopted:

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