

## **Policy Code: 8100 Budget Planning and Adoption**

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 providing students the opportunity to receive a sound basic education and 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 on a regular basis, especially in regard to capital outlay;
- seeking broad participation by administrators, teachers, SGCs and 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 prepare an annual operating budget and submit it with his or her budget message to the board no later than the first board meeting in April.

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

The board will hold at least one public hearing on the proposed operating budget prior to final action.

The board will consider the operating 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.

The board of county commissioners must complete its action on the school budget on or before July 1, unless a later date is agreed upon by the board of education and the board of county commissioners.

After the board of county commissioners has appropriated funds and after the conclusion of any dispute regarding the appropriation, the board of education will adopt a budget resolution pursuant to policy 8110 (Budget Resolution) and in compliance with legal requirements.

The Superintendent will prepare an annual Capital Investment Plan (CIP) Budget that reflects the capital priorities for the district and submit it to the board. The board will consider the Superintendent's recommended budget, make such changes as it deems advisable, approve the budget request, and submit the CIP budget request to the county manager at a date fixed by the board of county commissioners.

## **Fiscal Year**

The fiscal year of this administrative unit begins on July 1 and ends on June 30.

## **Budgets for Individual Schools**

The principal of each school, in conjunction with the School Improvement Team, will prepare and submit to the superintendent or designee an individual school budget detailing all revenues and expenditures anticipated for the school for each budget year. The budget will include both tax and non-tax revenue. Any school trust fund over \$10,000.00 must have a budget approved by Superintendent or his designee.

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), Budget Resolution (policy 8110)

Adopted: 2/4/99

Revised: 12/1/09, 5/5/16

**Chapel Hill-Carrboro Schools**

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