**BUDGET PLANNING AND ADOPTION** *Policy Code:* **8100**

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.

# Elements of Budget Planning

The budget planning for the board and administration will include:

1. establishing the priorities of the school, recognizing that providing students the opportunity to receive a sound basic education and 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 staff when assessing the needs of the school;
3. integrating budget planning into program planning so that the budget may effectively support and implement all programs and activities of the school;
4. seeking opportunities to communicate with the county commissioners about needs on a regular basis;
5. seeking broad participation by administrators, teachers, and other school personnel and citizens;
6. exploring all practical and legal sources of income;
7. continually assessing the needs, revenues, and expenses of the school; and
8. identifying the most cost-effective means of meeting the school’s needs.

Legal References: G.S. 115C-238.70, -238.71, -426.2, -427, -428, -429; *Leandro v. State*, 346 N.C. 336 (1997)

Cross References: Board Authority and Duties (policy 1010)

Adopted: May 27, 2020