

Through the budget resolution, the board appropriates sums it determines are sufficient and proper for the budget year. The board will provide schools with maximum flexibility in the use of funds to enable the schools to accomplish their student performance goals. The school system will not expend any monies, regardless of their source, except in accordance with the budget resolution adopted by the board.

The budget resolution shall be presented to the Board of Education at the Purpose level in accordance with the uniform chart of accounts as defined by the Department of Public Instruction and the Local Government Commission of the Department of the State Treasurer.

ADOPTION OF RESOLUTION

Once the board of county commissioners has appropriated money to the local current expense fund and capital outlay fund, the board may determine whether such funds are sufficient. If the board determines that the appropriation is insufficient, the board may utilize the procedure provided by law for resolution of disputes between a board of education and a 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 in conformance with all legal requirements. The budget resolution will be entered in the minutes of the board. Within five days after adoption, copies will be filed with the superintendent, the school finance officer and the county finance officer.

Legal References: G.S. 115C-105.25, -425, -431, -432, -433

Cross References:

Adopted: June 6, 2013