

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

**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

Cross References:

Adopted: August 28, 2000