

Policy Code: 8110 Budget Resolution

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 the budget resolution adopted by the board.

ADOPTION OF RESOLUTION

Once the board of county commissioners has appropriated money to the local current expenses fund and capital fund outlay fund, the board of education may determine whether such funds are sufficient. If the board determines that the appropriation is insufficient, the board may utilize the procedure provided by the 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. Until the budget resolution is properly approved by the board of education, no expenditures may be made or purchase orders issued after June 30. However, the board may make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school district for the interval between the beginning of the fiscal year and the adoption of the budget resolution.

The district will submit its budget request to the board of county commissioners using the budget format requested by the county. This county's format requests budget detail at the function level. The budget will be adopted at the function level of the purpose code, which includes the second through the fourth digit of the code, as required to ensure appropriate coding of the purpose of the expenditure.

The budget resolution will be entered in the minutes of the board. Within five working 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: 2/4/99

Revised: 12/1/09, 5/20/10

Chapel Hill-Carrboro Schools