

1 Through the budget resolution, the [Transylvania County Board of Education \(the “board”\)](#)
2 appropriates sums it determines are sufficient and proper for the budget year. The board will
3 provide schools with maximum flexibility in the use of funds to enable the schools to accomplish
4 their student performance goals. The school system will not expend any monies, regardless of
5 their source, except in accordance with the budget resolution adopted by the board.

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7 **ADOPTION OF RESOLUTION**
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9 Once the board of county commissioners has appropriated money to the local current expense
10 fund and capital outlay fund, the board may determine whether such funds are sufficient. If the
11 board determines that the appropriation is insufficient, the board may utilize the procedure
12 provided by law for resolution of disputes between a board of education and a board of county
13 commissioners.

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15 After the board of county commissioners has appropriated funds and after the conclusion of any
16 dispute regarding the appropriation, the board of education will adopt a budget resolution in
17 conformance with all legal requirements. The budget resolution will be entered in the minutes of
18 the board. Within five days after adoption, copies will be filed with the superintendent, the
19 school finance officer, and the county finance officer.

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

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23 Cross References:

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25 Adopted:
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