

NORTH CAROLINA GENERAL ASSEMBLY
1959 SESSION

CHAPTER 1139
HOUSE BILL 1147

AN ACT PROVIDING THE MACHINERY FOR MAKING AND ADOPTING
SCHOOL BUDGETS OF ADMINISTRATIVE SCHOOL UNITS AND FOR THE
ACCOUNTING OF PUBLIC SCHOOL FUNDS.

The General Assembly of North Carolina do enact:

Section 1. School Budgets. (a) Each district school committee shall submit on or before April 15th of each year to the county superintendent of schools the estimated school needs for each school in the district, from which and from any other information available, the superintendent shall prepare, in such detail as the county board of education may require, a tentative county-wide school budget for the ensuing year. The district requests and the proposed county-wide school budget shall be submitted to the county board of education on or before the first Monday in May for study and consideration in the determination of the school program for all schools in the county administrative school unit and the preparation of the county-wide school budget, showing estimated school income by sources, including Federal funds, and estimated expenditures for the current year and for the ensuing year, as required by the provisions of G. S. 115-78, G. S. 115-80 and other applicable statutes.

(b) In a similar manner, for each school district which has voted a supplemental tax under the provisions of Chapter 115, Article 14, of the General Statutes, there shall be prepared a separate budget as provided in G. S. 115-124.

A copy of the approved county school budget and of each district supplemental tax budget shall be furnished to each member of the board of county commissioners and each member of the county board of education within fifteen days after approval by the board of county commissioners. Such budgets may be amended by official approval of the two boards and no obligations or expenditures may be made except in accordance with the approved budgets.

Sec. 2. School Personnel. The county board of education shall determine within the provisions of the General Statutes the number and salaries of all salaried permanent employees. Such number and salaries shall be changed only by action of the county board of education. Likewise, termination of the services of such personnel, subject to applicable statutes, shall be consummated only with the approval of the county board of education.

Sec. 3. Reports. The county superintendent of schools on the first Monday of each month shall submit to the county board of education a financial report on the county school budget and a report on each special tax district budget, giving information

for the various items in the approved budgets as to income from all sources and disbursements for all purposes for the calendar month just closed and cumulative for the fiscal year. Also, a statement of unpaid outstanding obligations chargeable against each item of each budget shall be submitted monthly to the county board of education. The monthly report on the State Nine Months School Fund shall be available to the county board of education.

The monthly reports, as required by G. S. 115-91(3), of each treasurer of special individual school funds and of the principal of each school, showing the status of each fund, including unpaid outstanding obligations, shall be submitted to and reviewed by the district committee. Thereafter said monthly reports, together with the comments and recommendations of the district committee, shall be transmitted to the county superintendent of schools and submitted monthly by him to the county board of education.

Sec. 4. Supplemental Records. In addition to the records and accounts of receipts and expenditures on the budgets, the county superintendent of schools shall keep a record system which will show:

(a) The quantity and cost of all items furnished or purchased for each school, such as instructional and library supplies and materials, fuel, janitorial supplies, elementary and high school textbooks.

(b) The cost of replacement of furniture and instructional apparatus and the cost of maintenance of each school plant.

(c) All expenditures for capital outlay made for each school.

(d) A record of the quantity and cost of all purchases made from State, county or district funds so that at any time the commitments and outstanding obligations of each budget may be determined, all such purchases to be made in accordance with the provisions of G. S. 115-52. A report of all the foregoing shall be furnished monthly by the county superintendent to the county board of education.

Sec. 5. Disbursement of School Funds. School funds available to the county board of education shall be disbursed in accordance with G. S. 115-90. County and district school fund warrants, under the provisions of G. S. 115-90(2), in addition to the signatures of the chairman and secretary of the county board of education, shall be countersigned by the county auditor, as required by G. S. 153-131.

Sec. 6. The superintendent of schools shall, at the first meeting of the board of education during the fiscal year and at each monthly meeting thereafter, report to the county board of education all progress or accomplishments of constructional and maintenance nature, the individual cost of which exceeds one hundred dollars (\$100.00). At the same time he shall report to the county board of education all such contemplated activity for the next month.

Sec. 7. Any person wilfully failing to perform the duties proposed by this Act shall be guilty of a misdemeanor and shall be fined or imprisoned, or both, in the discretion of the court.

Sec. 8. This Act shall apply to Brunswick County only.

Sec. 9. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 10. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 18th day of June, 1959.