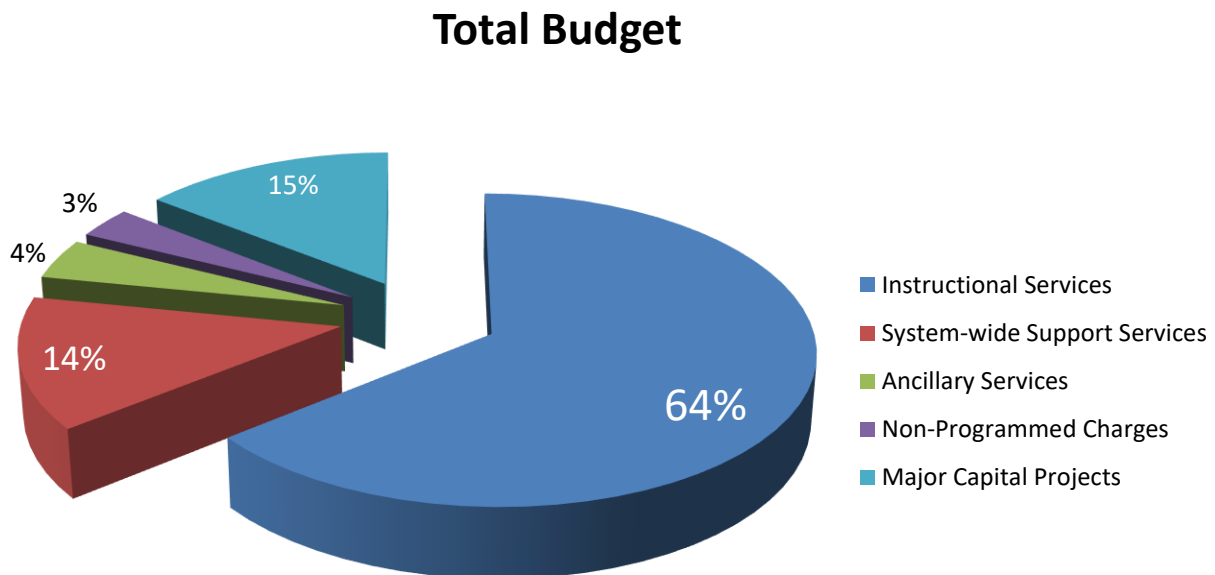


Overview of the Budget as a Whole

The 2019-20 Buncombe County Schools budget consists of six separate funds that are defined in a State-mandated chart of accounts. The legal level of control for expenditures is the purpose, again defined by the State chart of accounts as shown on the chart below. Please note these figures reflect the budget after Budget Amendment #3.

Purpose	State Public School Fund Fund 1	Local Current Expense Fund Fund 2	Federal Grants Fund Fund 3	Capital Outlay Fund Fund 4	Child Nutrition Fund Fund 5	Other Specific Revenue Fund Fund 8	Total Budget
Instructional Services	\$133,644,796	\$44,212,606	\$15,876,002	\$5,856,437		\$3,566,946	\$203,156,787
System-wide Support Services	\$16,579,843	\$20,925,292	\$1,280,094	\$1,076,275		\$3,954,999	\$43,816,503
Ancillary Services	\$138,260	\$10,917	\$28,456		\$13,206,647	\$33,400	\$13,417,680
Non-Programmed Charges		\$6,594,440	\$2,179,055	\$598,357	\$820,006	\$139,661	\$10,331,519
Major Capital Projects				\$45,514,998			\$45,514,998
Total	\$150,362,899	\$71,743,255	\$19,363,607	\$53,046,066	\$14,026,653	\$7,695,007	\$316,237,486

As is shown by the graph below, Instructional Services make up almost two-thirds of the total budget, even when the Capital Outlay Fund and the Child Nutrition Fund are included. If the Child Nutrition Fund and Capital Outlay is taken out of the equation, Instructional Services makes up 79% of the total budget.



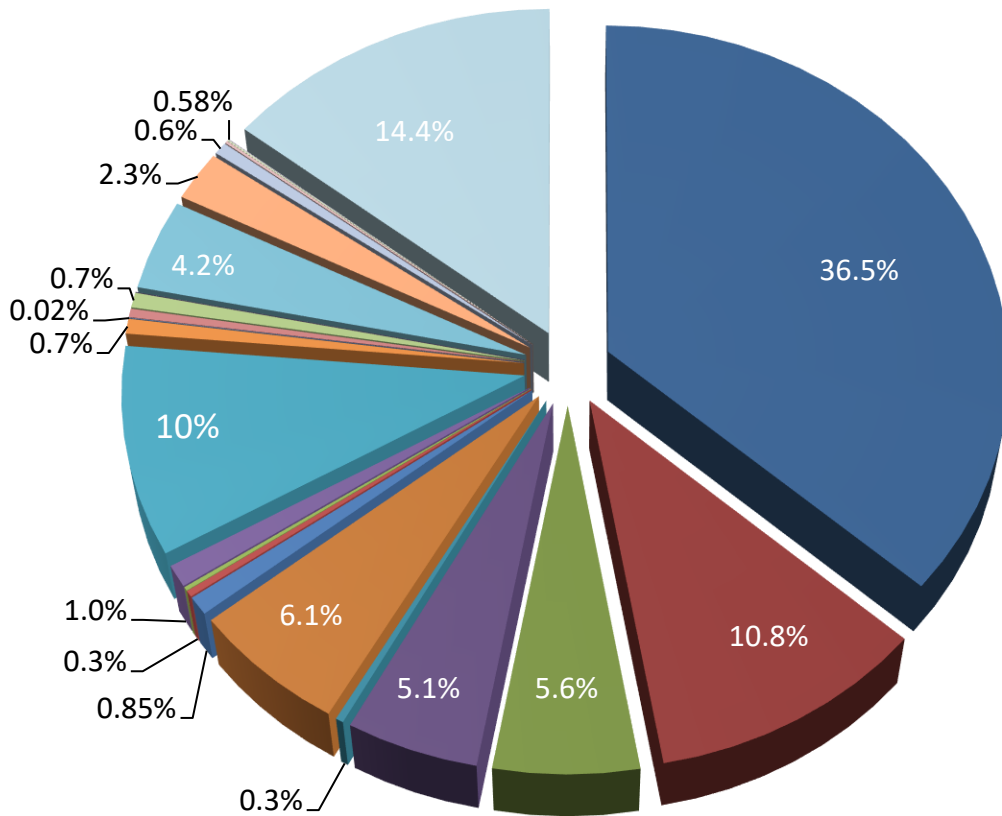
Within the basic “purpose” framework shown above, the State chart of accounts is structured to allow increasing levels of detail to be shown to provide additional detail about what types of programs and services are offered. The table on the next page shows the entire budget at the purpose-function level.

	Purpose-Function Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
5100	Regular Instructional Services	\$87,863,575	\$20,295,090	\$664,376	\$4,600,270		\$1,753,545	\$115,176,857
5200	Special Populations Services	\$21,385,978	\$6,280,228	\$5,929,554			\$511,337	\$34,107,096
5300	Alternative Programs and Services	\$6,916,684	\$1,231,943	\$8,984,591			\$484,070	\$17,617,288
5400	School Leadership Services	\$7,526,001	\$8,324,371		\$40,000		\$149,023	\$16,039,395
5500	Co-curricular Services		\$953,997					\$953,997
5800	School-based Support Services	\$9,952,558	\$7,126,977	\$297,481	\$1,216,167		\$668,972	\$19,262,154
6100	Support and Development Services	\$491,728	\$1,386,828	\$696,595	\$30,589		\$90,622	\$2,696,362
6200	Special Populations Support and Development Services	\$590,839	\$143,580	\$172,212				\$906,631
6300	Alternative Programs and Services Support and Development		\$103,499	\$356,191			\$89,964	\$549,654
6400	Technology Support Services	\$744,104	\$2,468,078		\$181			\$3,212,363
6500	Operational Support Services	\$14,150,261	\$11,782,303	\$45,208	\$1,011,255		\$3,731,212	\$30,720,238
6600	Financial and Human Resources Services	\$172,598	\$1,994,075	\$9,888	\$24,250			\$2,200,811
6700	Accountability Services	\$4,551	\$55,996					\$60,547
6800	System-wide Support Services	\$120,070	\$1,098,646				\$43,202	\$1,261,918
6900	Policy, Leadership, and Public Relations Services	\$305,692	\$1,892,287		\$10,000			\$2,207,979
7100	Community Services						\$4,000	\$4,000
7200	Ancillary Services - Nutrition Services	\$138,260	\$10,917	\$28,456		\$13,206,647	\$29,400	\$13,413,680
8100	Payments to Other Governments		\$6,244,440	\$345,432		\$820,006	\$9,249	\$7,419,126
8200	Unbudgeted Funds			\$1,833,623				\$1,833,623
8300	Debt Services				\$374,006			\$374,006
8400	Interfund Transfer		\$350,000				\$40,000	\$390,000
8500	Contingency				\$224,351			\$224,351
8600	Foundation						\$90,412	\$90,412
9000	Capital Projects				\$45,514,997			\$45,514,997
	Total	\$150,362,899	\$71,743,255	\$19,363,607	\$53,046,066	\$14,026,653	\$7,695,007	\$316,237,486

As the pie chart on the following page shows, over one-third of the entire \$316,237,486 budget is focused on regular instructional programs, even when the Capital Outlay Fund and the Child Nutrition Fund are included. The next largest areas of focus are on Capital Projects (over 14%), Special Populations Services (just under 11%) and Operational Support Services (just under 10%). Other areas of concentration are on School-based Support Services (over 6%), Alternative Programs and Services (just under 6%), and School Leadership Services (over 5%).

Regular Instructional Services	36.42%
Special Populations Services	10.79%
Alternative Programs and Services	5.57%
School Leadership Services	5.07%
Co-curricular Services	0.30%
School-based Support Services	6.09%
Support and Development Services	0.85%
Special Populations Support and Development Services	0.29%
Alternative Programs and Services Support and Development	0.17%
Technology Support Services	1.02%
Operational Support Services	9.71%
Financial and Human Resources Services	0.70%
Accountability Services	0.02%
System-wide Support Services	0.40%
Policy, Leadership, and Public Relations Services	0.70%
Community Services	0.00%
Ancillary Services - Nutrition Services	4.24%
Payments to Other Governments	2.35%
Unbudgeted Funds	0.58%
Interfund Transfer	0.12%
Contingency	0.07%
Foundation	0.03%
Capital Projects	14.39%

Total Budget by Purpose All Funds



- Regular Instructional Services
- Special Populations Services
- Alternative Programs and Services
- School Leadership Services
- Co-curricular Services
- School-based Support Services
- Support and Development Services
- Special Populations Support and Development Services
- Alternative Programs and Services Support and Development
- Technology Support Services
- Operational Support Services
- Financial and Human Resources Services
- Accountability Services
- System-wide Support Services
- Policy, Leadership, and Public Relations Services
- Community Services
- Ancillary Services - Nutrition Services
- Payments to Other Governments
- Unbudgeted Funds
- Interfund Transfer
- Contingency
- Foundation
- Capital Projects

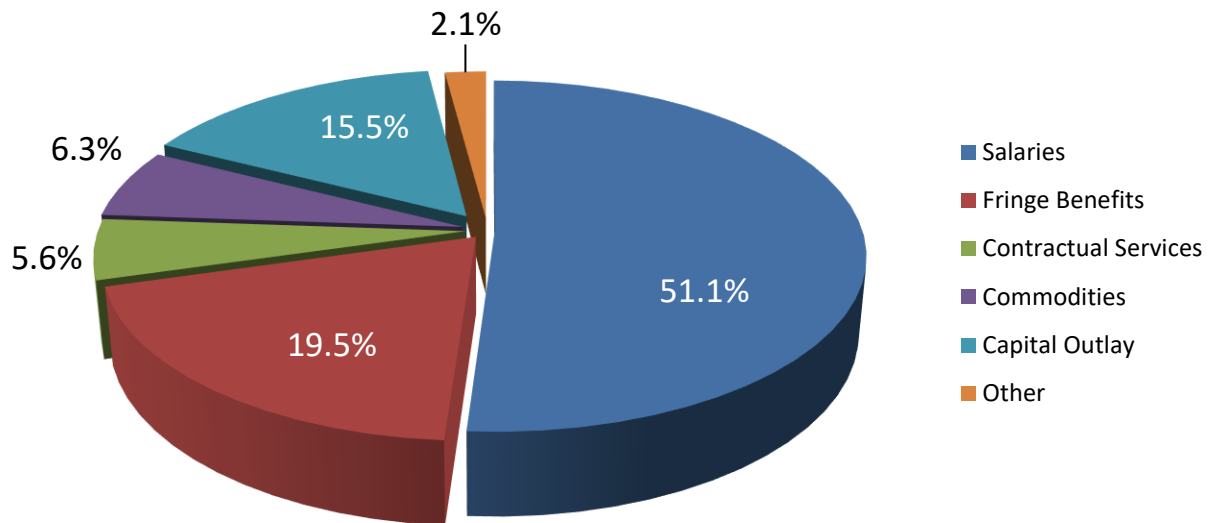
Another way to look at the total budget is by object of expenditure. Because the object level is so detailed, it is often more helpful to look at a summary by the first two of the three digits that make up the object code as shown below.

Object Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
11X – Licensed Central Office & School-based Administrators	\$6,227,211	\$2,416,870	\$73,335		\$78,852		\$8,796,268
12X – Licensed Instructional Personnel	\$69,260,758	\$7,689,300	\$1,522,474			\$829,456	\$79,301,988
13X – Licensed Instructional Support Personnel	\$11,534,617	\$2,233,725	\$2,111,640			\$394,444	\$16,274,426
14X – Non-licensed Instructional Support Personnel	\$6,196,997	\$2,843,218	\$4,725,993			\$119,924	\$13,886,132
15X – Non-licensed Technical and Administrative Support Personnel	\$143,123	\$5,995,686	\$208,269		\$370,299	\$135,885	\$6,853,263
16X – Substitute Personnel	\$427,420	\$1,000,875	\$419,738		\$19,607	\$6,760	\$1,874,400
17X – Operational Support Personnel (trades workers and custodians)	\$7,395,999	\$3,195,250	\$7,952		\$3,446,458	\$156,451	\$14,202,110
18X – Supplementary and Benefits-related Pay	\$2,585,040	\$14,024,324	\$961,376		\$492,120	\$317,392	\$18,380,252
19X – Extra-duty Pay	\$267,413	\$1,489,301	\$170,514		\$20,569	\$67,677	\$2,015,474
21X – Employer Payments under Federal Insurance Compensation Act	\$7,637,376	\$3,074,109	\$780,399		\$320,151	\$147,092	\$11,959,127
22X – Retirement Benefits	\$19,477,876	\$7,405,280	\$1,623,306		\$333,103	\$330,876	\$29,170,441
23X – Insurance Benefits	\$13,117,626	\$4,404,855	\$1,652,092		\$1,036,635	\$228,472	\$20,439,680
29X – Other Employee Benefits		\$2,205					\$2,205
31X – Professional and Technical Services	\$2,686,986	\$1,486,056	\$1,016,133		\$76,801	\$769,017	\$6,034,993
32X – Property Services	\$45,160	\$2,559,511			\$13,707	\$3,406,408	\$6,024,786
33X – Transportation Services	\$53,443	\$99,695	\$121,761		\$17,407	\$47,338	\$339,644
34X – Communication Services	\$15,815	\$910,682	\$125		\$569	\$12,650	\$939,841
35X – Tuition	\$39,000	\$635	\$4,490			\$15,150	\$59,275
36X – Dues and Fees		\$126,196			\$3,324	\$15,850	\$145,370
37X – Insurance and Judgments		\$737,695					\$737,695
39X – Other Administrative Costs		\$89,250	\$2,179,055	\$224,351	\$829,523	\$9,249	\$3,331,428
41X – School and Office Supplies	\$1,798,244	\$1,867,783	\$1,479,700		\$127,644	\$467,869	\$5,741,239
42X – Operational Supplies	\$909,282	\$1,536,268			\$85,672	\$51,868	\$2,583,091
45X – Food Supplies		\$32,284			\$6,649,447	\$5,976	\$6,687,707
46X – Non-capitalized Equipment	\$528,514		\$276,800	\$4,070,199	\$36,445	\$119,205	\$5,031,162
47X – Sales and Use Tax		\$350			-\$9,517		-\$9,167
51X – Purchase of Land							\$0
52X – Purchase/construction of Buildings				\$31,753,350			\$31,753,350
53X – Purchase/construction of Improvements other than Buildings				\$12,181,532			\$12,181,532
54X – Purchase of Equipment			\$28,456	\$3,881,225			\$3,909,681
55X – Purchase of Vehicles	\$15,000	\$4,412		\$935,409	\$1,469		\$956,290
57X -- Depreciation					\$76,365		\$76,365
71X – Transfers to Other Funds		\$6,517,440				\$40,000	\$6,557,440
85X -- Contingency							\$0
	\$150,362,899	\$71,743,255	\$19,363,607	\$53,046,066	\$14,026,653	\$7,695,007	\$316,237,486

Because even the two-digit summary level by object of expenditure is so detailed, it does not display well on a pie chart. Generally, as shown on the next page, a pie chart best illustrates what types of expenditures are budgeted when the object code is summarized on the first digit.

1XX	Salaries	\$161,584,312
2XX	Fringe Benefits	\$61,571,453
3XX	Contractual Services	\$17,613,031
4XX	Commodities	\$20,034,032
5XX	Capital Outlay	\$48,877,218
7XX	Other	\$6,557,440
		\$316,237,486

Total Budget by Object All Funds



As depicted on the pie chart above, personnel services (salaries and fringe benefits) total 70.6% of the 2019-20 budget, even when the Capital Outlay Fund is included. If the Capital Outlay Fund is removed from the equation, personnel services (salaries and fringe benefits) total 85% of the budget.

A third way to look at the budget is by program report code (PRC). In the case of the State Public School Fund and the Federal Grants Fund, the PRC represents a categorical allotment or grant that can only be used for a specific purpose. The State-mandated chart of accounts defines many PRC's. Whenever a local expenditure supplements the funding provided by the State Public School Fund or the Federal Grants Fund, the State requires the use of the same PRC in local funds. The budget document details the changes in funding by PRC between 2018-19 and 2019-20 for the State Public School Fund, the Local Current Expense Fund, the Federal Grants Fund, and the Other Specific Revenue Fund.

The source of revenue to the budget is shown on the chart and graphic below. Please note that if only the operating budget is categorized by revenue, the county appropriation percentage rises to 25.8% of total revenue sources available.

Revenue Sources	State Public School Fund Fund 1	Local Current Expense Fund Fund 2	Federal Grants Fund Fund 3	Capital Outlay Fund Fund 4	Child Nutrition Fund Fund 5	Other Specific Revenue Fund Fund 8	Total Budget
State Public School Fund Allotments	\$149,598,885						\$149,598,885
Other State Funding	\$764,014	\$42,000		\$3,642,805		\$76,031	\$4,524,850
Federal Grants Fund Allotments			\$19,363,607				\$19,363,607
Other Federal Funding					\$10,284,826	\$1,086,036	\$11,370,862
County Appropriation		\$67,776,255					\$67,776,255
Other Local Revenue		\$925,000		\$49,403,261	\$3,741,827	\$3,532,940	\$57,603,028
Appropriated Fund Balance		\$3,000,000				\$3,000,000	\$6,000,000
Total	\$150,362,899	\$71,743,255	\$19,363,607	\$53,046,066	\$14,026,653	\$7,695,007	\$316,237,486

Total Revenue

