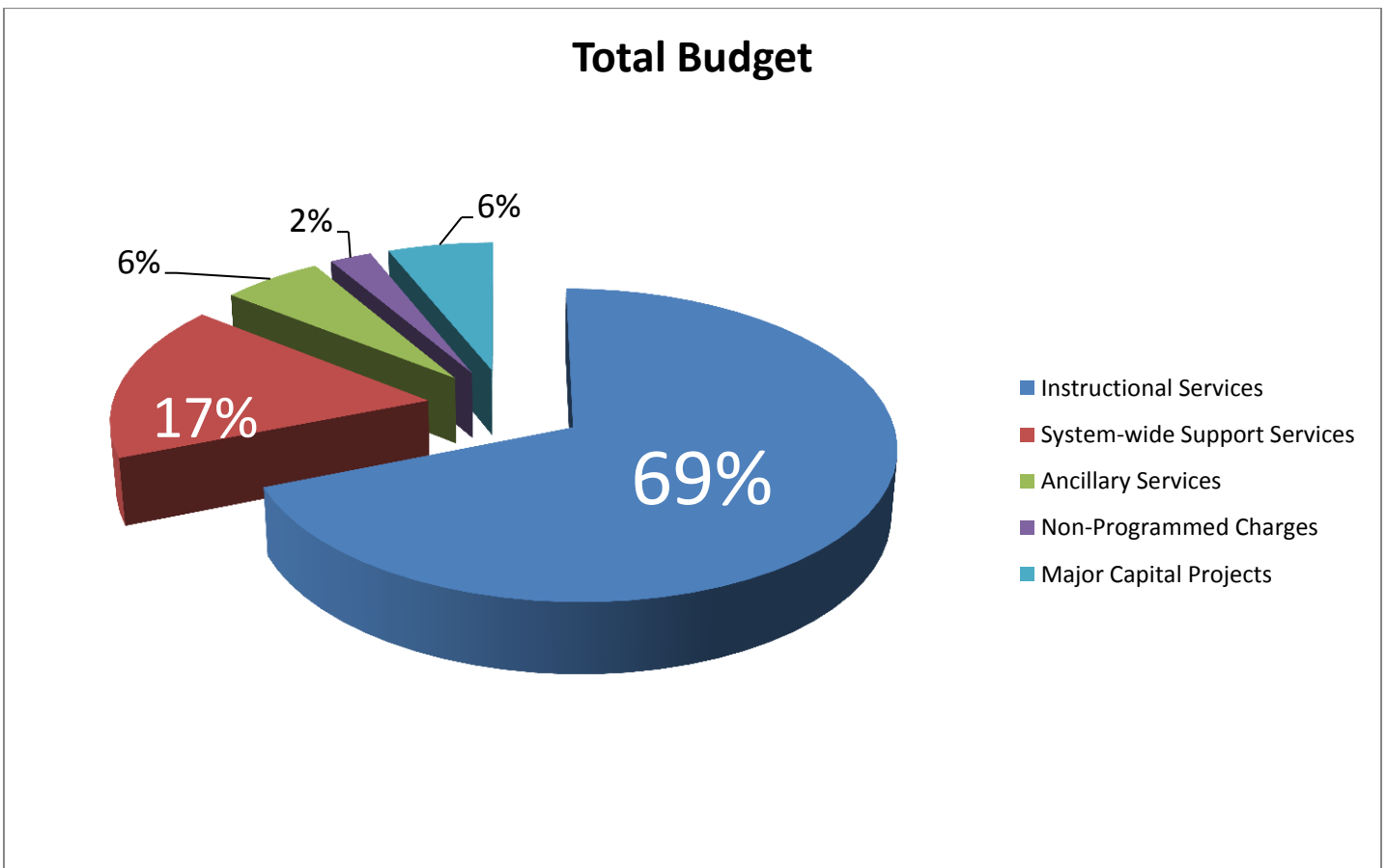


Overview of the Budget as a Whole

The 2013-14 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 are shown on the chart below.

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	\$117,171,364	\$30,462,940	\$13,298,587	\$2,667,500		\$5,018,718	\$168,619,109
System-wide Support Services	\$15,325,631	\$21,891,884	\$1,429,050	\$685,000		\$1,459,644	\$40,791,209
Ancillary Services	\$111,893	\$8,470			\$14,081,928	\$31,300	\$14,233,591
Non-Programmed Charges		\$1,552,498	\$3,325,260	\$249,957	\$700,018	\$114,885	\$5,942,618
Major Capital Projects				\$14,943,411			\$14,943,411
Total	\$132,608,888	\$53,915,792	\$18,052,897	\$18,545,868	\$14,781,946	\$6,624,547	\$244,529,938

As is shown graphically below, Instructional Services make up almost three quarters of the total budget, even when the Capital Outlay Fund and the Child Nutrition Fund are included.

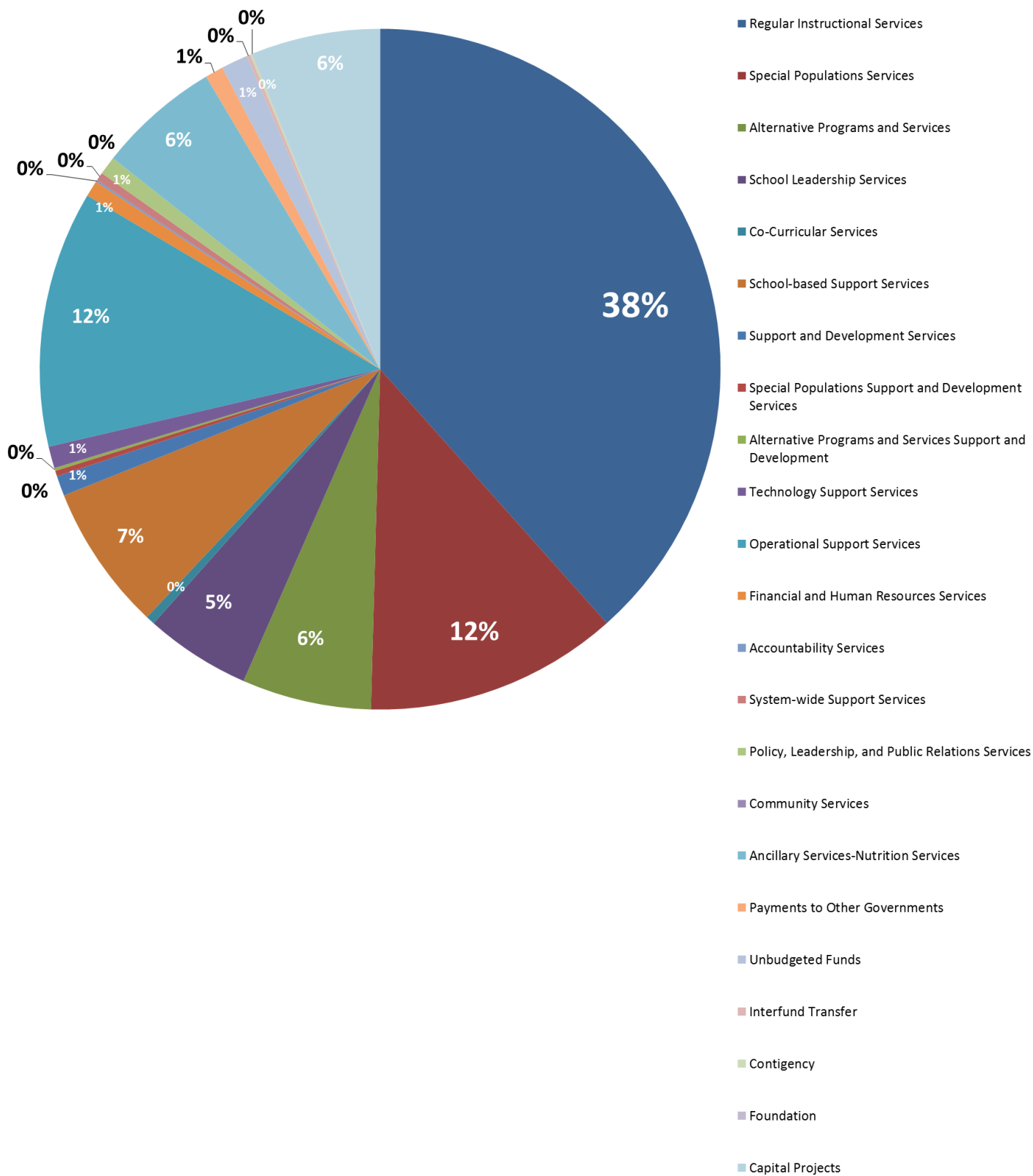


Within the basic “purpose” framework shown above, the State chart of accounts is structured to allow increasing levels of detail to be shown to provide additional detail about what types of programs and services are offered. The table on the next page shows the entire budget at the purpose-function level.

	Object Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
5100	Regular Instructional Services	\$76,553,324	\$12,758,803	\$976,235	\$1,271,250		\$2,339,062	\$93,898,674
5200	Special Populations Services	\$18,595,310	\$3,774,023	\$5,804,850			\$1,247,470	\$29,421,653
5300	Alternative Programs and Services	\$7,802,625	\$971,088	\$5,819,417			\$421,388	\$15,014,518
5400	School Leadership Services	\$5,788,237	\$6,281,585		\$137,000		\$53,043	\$12,259,865
5500	Co-Curricular Services		\$1,037,293		\$2,500			\$1,039,793
5800	School-based Support Services	\$8,431,868	\$5,640,148	\$698,085	\$1,256,750		\$957,755	\$16,984,606
6100	Support and Development Services	\$286,431	\$854,360	\$1,129,108	\$10,000		\$48,651	\$2,328,550
6200	Special Populations Support and Development Services	\$384,061	\$154,163	\$74,600	\$28,000			\$640,824
6300	Alternative Programs and Services Support and Development		\$86,810	\$190,369			\$61,950	\$339,129
6400	Technology Support Services	\$441,176	\$2,085,129					\$2,526,305
6500	Operational Support Services	\$13,547,858	\$14,248,289	\$28,635	\$628,000		\$1,321,083	\$29,773,865
6600	Financial and Human Resources Services	\$161,189	\$1,704,914				\$3,927	\$1,870,030
6700	Accountability Services	\$103,548	\$118,746					\$222,294
6800	System-wide Support Services	\$107,679	\$820,793	\$6,338			\$22,200	\$957,010
6900	Policy, Leadership, and Public Relations Services	\$293,689	\$1,818,680		\$19,000		\$1,833	\$2,133,202
7100	Community Services						\$2,500	\$2,500
7200	Ancillary Services-Nutrition Services	\$111,893	\$8,470			\$14,081,928	\$28,800	\$14,231,091
8100	Payments to Other Governments		\$1,197,000	\$213,942		\$700,018	\$4,590	\$2,115,550
8200	Unbudgeted Funds			\$3,111,317				\$3,111,317
8400	Interfund Transfer		\$355,498				\$39,743	\$395,241
8500	Contingency				\$249,957			\$249,957
8600	Foundation						\$70,552	\$70,552
9000	Capital Projects				\$14,943,411			\$14,943,411
	Total	\$132,608,888	\$53,915,792	\$18,052,897	\$18,545,868	\$14,781,946	\$6,624,547	\$244,529,938

As the pie chart on the following page shows, over 38% of the entire \$244,529,938 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 special populations services (over 12%) and operational support services (over 12%). Other areas of concentration are on School-based support services (almost 7%), Alternative Programs and Services (over 6%), Nutrition Services (almost 6%) and School Leadership Services (over 5%).

Regular Instructional Services	38.40%
Special Populations Services	12.03%
Alternative Programs and Services	6.14%
School Leadership Services	5.01%
Co-Curricular Services	0.43%
School-based Support Services	6.95%
Support and Development Services	0.95%
Special Populations Support and Development Services	0.26%
Alternative Programs and Services Support and Development	0.14%
Technology Support Services	1.03%
Operational Support Services	12.18%
Financial and Human Resources Services	0.76%
Accountability Services	0.09%
System-wide Support Services	0.39%
Policy, Leadership, and Public Relations Services	0.87%
Community Services	0.00%
Ancillary Services-Nutrition Services	5.82%
Payments to Other Governments	0.87%
Unbudgeted Funds	1.27%
Interfund Transfer	0.16%
Contingency	0.10%
Foundation	0.03%
Capital Projects	6.11%



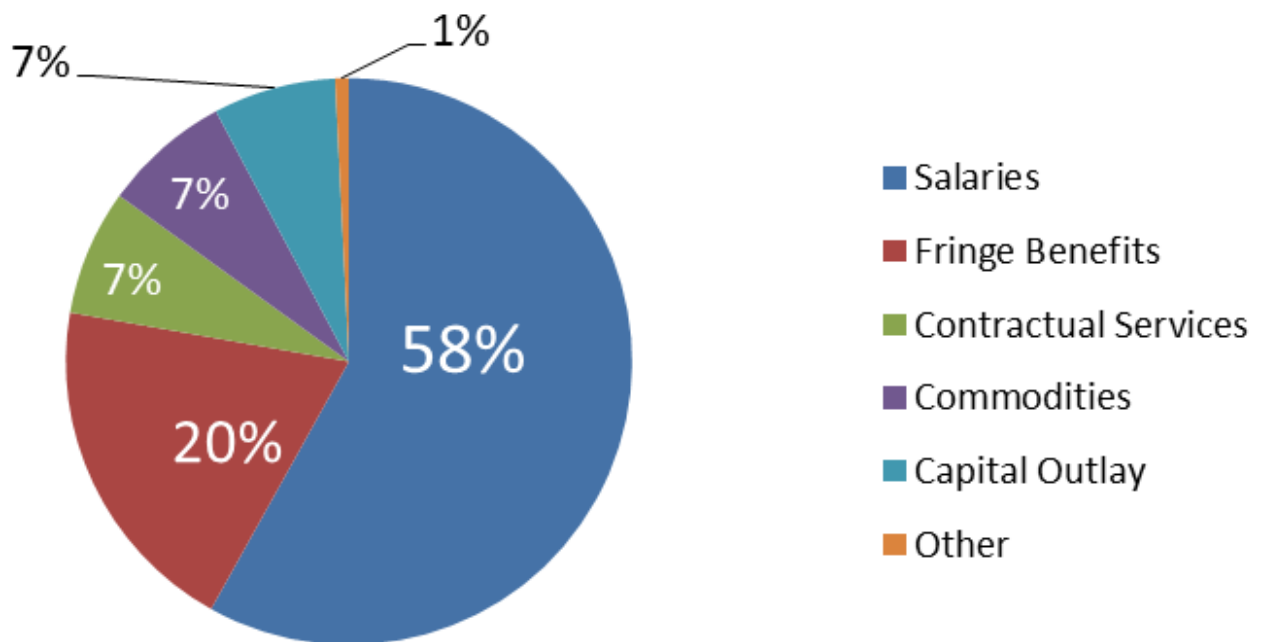
Another way to look at the total budget is by object of expenditure. Because the object level is so detailed, it is often more helpful to look at a summary by the first two of the three digits that make up the object code as shown below.

Object Category	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 8	Total
11X – Licensed Central Office Administrators	\$5,286,598	\$1,428,736	\$65,644		\$69,200		\$6,850,178
12X – Licensed Instructional Personnel	\$63,433,322	\$2,731,563	\$1,455,463			\$1,337,264	\$68,957,612
13X – Licensed Instructional Support Personnel	\$9,983,970	\$951,984	\$1,392,256			\$313,445	\$12,641,655
14X – Non-licensed Instructional Support Personnel	\$7,372,697	\$2,862,224	\$4,771,813			\$148,871	\$15,155,605
15X – Non-licensed Technical and Administrative Support Personnel	\$85,259	\$5,339,641	\$117,126		\$266,675	\$118,226	\$5,926,927
16X – Substitute Personnel	\$215,619	\$1,000,125	\$285,592		\$25,000	\$4,716	\$1,531,052
17X – Operational Support Personnel (trades workers and custodians)	\$7,988,193	\$3,183,186	\$3,342		\$3,617,880	\$243,190	\$15,035,791
18X – Supplementary and Benefits-related Pay	\$2,429,604	\$9,834,311	\$819,970		\$481,710	\$460,370	\$14,025,965
19X – Extra-duty Pay	\$7,400	\$1,585,372	\$158,145		\$8,300	\$168,738	\$1,927,955
21X – Employer Payments under Federal Insurance Compensation Act	\$7,014,581	\$2,214,454	\$693,688		\$333,816	\$208,976	\$10,465,515
22X – Retirement Benefits	\$13,317,032	\$3,985,906	\$1,093,578		\$472,329	\$357,904	\$19,226,749
23X – Insurance Benefits	\$10,700,631	\$4,733,277	\$1,668,249		\$1,031,463	\$285,009	\$18,418,629
31X – Professional and Technical Services	\$1,688,276	\$1,523,150	\$774,216		\$61,110	\$1,129,671	\$5,176,423
32X – Property Services	\$20,000	\$5,441,624			\$14,000	\$917,122	\$6,392,746
33X – Transportation Services	\$72,469	\$220,043	\$67,779		\$19,965	\$20,223	\$400,479
34X – Communication Services	\$8,465	\$689,283	\$100		\$178	\$4,200	\$702,226
35X – Tuition	\$4,000	\$540	\$50,500			\$8,300	\$63,340
36X – Dues and Fees		\$82,510	\$9,346		\$2,086	\$22,215	\$116,157
37X – Insurance and Judgments		\$647,110			\$3,500	\$2,330	\$652,940
39X – Other Administrative Costs		\$40,539	\$3,325,380		\$700,018	\$7,033	\$4,072,970
41X – School and Office Supplies	\$1,613,505	\$2,217,569	\$953,868		\$107,000	\$715,574	\$5,607,516
42X – Operational Supplies	\$1,188,332	\$1,653,371			\$122,897	\$86,626	\$3,051,226
45X – Food Supplies		\$7,426			\$6,733,359	\$1,500	\$6,742,285
46X – Non-capitalized Equipment	\$162,350	\$1,000	\$346,964	\$1,712,500	\$174,971	\$23,301	\$2,421,086
47X – Sales and Use Tax		-\$65,000	-\$120				-\$65,120
51X – Purchase of Land				\$1,982,916			\$1,982,916
52X – Purchase/construction of Buildings				\$11,220,395			\$11,220,395
53X – Purchase/construction of Improvements other than Buildings				\$2,045,100			\$2,045,100
54X – Purchase of Equipment	\$10,507			\$933,500	\$388,175		\$1,332,182
55X – Purchase of Vehicles	\$6,078	\$350		\$401,500			\$407,928
57X -- Depreciation					\$148,314		\$148,314
71X – Transfers to Other Funds		\$1,605,498				\$39,743	\$1,645,241
85X -- Contingency				\$249,957			\$249,957
	\$132,608,888	\$53,915,792	\$18,052,897	\$18,545,868	\$14,781,946	\$6,624,547	\$244,529,938

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 type of expenditures are budgeted when the object code is summarized on the first digit.

Total Budget by Expenditure Type	
1XX Salaries	\$142,052,740
2XX Fringe Benefits	\$48,110,892
3XX Contractual Services	\$17,577,280
4XX Commodities	\$17,756,993
5XX Capital Outlay	\$17,136,834
6XX Other	\$1,895,198
	\$244,529,938

Total Budget by Object



As depicted on the pie chart above, personal services (salaries and fringe benefits) total nearly 80% of the 2013-14 budget, even when the Capital Outlay Fund is included.

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 also 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 transmittal letter and budget document details the changes in funding by PRC between 2012-13 and 2013-14 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 as a whole is shown on the chart on the next page and depicted graphically on the next page. Please note that if only the operating budget is categorized by revenue, the county appropriation percentage rises to around 24% 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	\$132,608,888						\$132,608,888
Other State Funding				\$5,125,552		\$45,741	\$5,171,293
Federal Grants Fund Allotments			\$18,052,897				\$18,052,897
Other Federal Funding					\$8,755,911	\$2,461,783	\$11,217,694
County Appropriation		\$48,738,512				\$276,116	\$49,014,628
Other Local Revenue		\$883,828		\$12,250,066	\$5,161,961	\$2,724,381	\$21,020,236
Appropriated Fund Balance		\$4,293,452		\$1,170,250	\$864,074	\$1,116,526	\$7,444,302
Total	\$132,608,888	\$53,915,792	\$18,052,897	\$18,545,868	\$14,781,946	\$6,624,547	\$244,529,938

Total Revenue

