

November 1, 2022

Madam Chair and Members of the Buncombe County Board of Education,

Since March 16, 2020, we have been in unprecedented times as a result of the COVID-19 pandemic. Buncombe County Schools successfully returned to in-person learning and ESSER funds have been instrumental in mitigating the academic as well as social and emotional learning loss. The district will continue to use these funds to address covid related needs through September 30, 2024.

School Safety continues to be a top priority and our district has been awarded a grant by the office of Center for Safer Schools. These funds will be used to support security equipment and the employment of SROs throughout Buncombe County Schools.

School systems across the state continue to face a decrease in student enrollment. Our challenge continues to be restoring and recovering from the pandemic while offering high-quality programs for our students in the competitive, choice driven, educational landscape of North Carolina. We are striving to successfully recover and restore to prepare our students for their tomorrow. One of the strategies put in place by BCS, was to establish a standalone school "Buncombe County Schools Virtual Academy" to help offset ADM loss, and to tap into the movement and prevalent culture of school choice. We have approximately 300 students enrolled in grades K-12 at BCS Virtual Academy.

We are extremely grateful to our County Commissioners for their generous support and commitment to Buncombe County Schools' students, staff, and community as we all endeavor toward educational success. Fortunately, through their zealous support and positive relationship we maintain with our County Commissioners, we continue to move forward with our purpose and direction of "Preparing Students for Their Tomorrow".

Sincerely,

Dr. Rob Jackson
Superintendent

November 1, 2022

Madam Chair and Members of the Buncombe County Board of Education,

Attached please find the beginning budget resolution for fiscal year 2022-23 which totals \$405,502,172. The attached budget document shows the individual line-items (summarized at the 11th digit of the account code) sorted by fund and program report code (PRC), as well as the budget overview. State and Federal budgets are based on allotments provided by NCDPI. The local current expense budget includes the additional appropriation of \$8,719,096 from the County for 2022-23 adjusted for distribution between Buncombe County Schools and Asheville City Schools.

The local increase is primary due to the salary study phase 1 implementation for the classified hourly pay scales approved by the Buncombe County Board of Education and Buncombe County Commissioners.

The federal funds are inflated due to ESSER funds received by Buncombe County Schools. The period of availability of the ESSER 1 funds ended September 30, 2022. Buncombe County Schools will need to strategically plan for the precipitous decrease in federal funding that will occur in 2023 and 2024 when the period of availability for ESSER 2 and ESSER 3 funds end.

The chart below summarizes the proposed fiscal year 2022-23 beginning budget:

Fund	2022-23 Beginning Budget
State Public School Fund - Fund 1	\$162,256,612
Local Current Expense Fund - Fund 2	\$87,001,288
Federal Programs Fund - Fund 3	\$69,321,219
Capital Outlay Fund - Fund 4	\$62,283,617
School Nutrition Fund - Fund 5	\$16,887,663
Childcare Program Fund - Fund 7	\$273,000
Specific Revenue Fund - Fund 8	\$7,478,773
Total	\$405,502,172

Respectfully submitted,



Tina Thorpe

Chief Financial Officer

CC: Dr. Rob Jackson, Superintendent

**BUDGET RESOLUTION FOR FISCAL YEAR 2022-23
BUNCOMBE COUNTY BOARD OF EDUCATION**

SECTION 1 - The following amounts are estimated to be available to support operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
5000	Instructional Services	\$145,464,154
6000	System-wide Support Services	\$16,663,826
7000	Ancillary Services	\$128,632
8000	Non-Programmed Charges	\$0
TOTAL		\$162,256,612

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3100	State Public School Fund Revenue	\$162,256,612
TOTAL		\$162,256,612

SECTION 3 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Local Current Expense** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
5000	Instructional Services	\$51,528,585
6000	System-wide Support Services	\$26,268,721
7000	Ancillary Services	\$14,444
8000	Non-Programmed Charges	\$9,189,538
TOTAL		\$87,001,288

SECTION 4 - The following revenues are estimated to be available to the **Local Current Expense** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3200	State Revenue	\$42,000
	Local other than County	
4120-4800	Appropriation	\$455,000
4110	County Appropriation	\$81,604,288.00
TOTAL OPERATING REVENUE		\$82,101,288
4900	Use of Stabilization Funds*	\$4,900,000
TOTAL		\$87,001,288

*Approval of Stabilization Funds waives Board Policy 8100 for current fiscal year.

SECTION 5 - The following amounts are estimated to be available to support operation of the school administrative unit in the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
5000	Instructional Services	\$46,724,537
6000	System-wide Support Services	\$14,070,947
7000	Ancillary Services	\$131,256
8000	Non-Programmed Charges	\$8,394,479
TOTAL		\$69,321,219

SECTION 6 - The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3600	Federal Grants Allotted through NCDPI	\$69,321,219
TOTAL		\$69,321,219

SECTION 7 – The following amounts are estimated to be available to support operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
5000	Instructional Services	\$9,249,606
6000	System-wide Support Services	\$2,165,545
7000	Ancillary Services	\$85,000
8000	Non-Programmed Charges	\$703,205
9000	General Capital Projects	\$50,080,261

TOTAL \$62,283,617

SECTION 8 – The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3200	State - Other Funds	\$152,066
3400	NCDPI	\$1,822,319
4100-4800	Local Revenue	\$44,674,241
TOTAL OPERATING REVENUE		\$46,648,626
4900	Other Financing Sources	\$15,634,991
TOTAL		\$62,283,617

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2023 per prior budget authorization.

SECTION 10 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
7000	Ancillary Services	\$16,387,663
8000	Non-Programmed Charges	\$500,000
TOTAL		\$16,887,663

SECTION 11 - The following revenues are estimated to be available to the **Child Nutrition Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3200	State Revenue	\$0
3800	Federal Revenue	\$16,463,311
4100-4800	Local Revenue	\$262,612
TOTAL OPERATING REVENUE		\$16,725,923
4900	Other Financing Sources	\$161,741
TOTAL		\$16,887,663

SECTION 12 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Childcare Program Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
7000	Ancillary Services	\$273,000
8000	Non-Programmed Charges	
TOTAL		\$273,000

SECTION 13 - The following revenues are estimated to be available to the **Childcare Program Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
4100-4800	Local Revenue	\$273,000
TOTAL OPERATING REVENUE		\$273,000
4900	Other Financing Sources	\$0
TOTAL		\$273,000

SECTION 14 - - The following amounts are estimated to be available to support operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Purpose	Description	Initial Budget
5000	Instructional Services	\$5,560,342
6000	System-wide Support Services	\$1,349,253
7000	Ancillary Services	\$407,072
8000	Non-Programmed Charges	\$159,106
TOTAL		\$7,475,773

SECTION 15 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Funding Source	Description	Initial Budget
3200	State - Not Allotted through NCDPI	\$0
	Federal - Not Allotted through	
3700	NCDPI	\$1,095,965

4100-4800	Local Revenue	\$6,032,742
TOTAL OPERATING REVENUE		\$7,128,707
4900	Other Financing Sources	\$347,065
TOTAL		\$7,475,773

SECTION 16 – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

SECTION 17 – The Chief Financial Officer is hereby directed to record all restricted revenue that was not expended for its intended purpose as either deferred revenue, restricted fund balance, committed fund balance or assigned fund balance (as appropriate) within the Financial Statements. The restricted revenue sources include, but are not limited to, Medicaid reimbursements, reimbursements for services rendered to exceptional children, grant advances, Enka Consolidated Special Tax District unexpended proceeds, and Pisgah Forest reserve payments.

SECTION 18 - The Chief Financial Officer is hereby directed to record all cash being invested for the individual schools as restricted cash upon the body of the Financial Statements so that the Board of Education’s intent to keep these sums separate and apart can be clearly demonstrated. This action will also demonstrate the Board’s intent that the Buncombe County Schools not draw upon these moneys to satisfy its overall cash flow needs.

SECTION 19 - The Superintendent is authorized to administer the budget as outlined in Section 501 of the adopted Buncombe County Public Schools Policy Manual.

SECTION 20 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

READ AND APPROVED THIS THIRD DAY OF NOVEMBER 2022.

Madam Chair, Board of Education

Secretary, Board of Education