

February 2, 2023

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

Since the budget was adopted at the January Board meeting, some additional resources and adjustments have been made in the State Public School Fund, Fund, Federal Grants Fund and Capital Outlay Fund. There are no changes to the Local Current Expense Fund, Childcare Program Fund, Child Nutrition Fund and Other Specific Revenue Fund.

Budget Amendment # 3 adjusts the totals in the Budget Resolution as explained below:

**State Public School Fund**

The State Public School Fund is amended to reflect an increase of \$714,239. There was an increase to Classroom Teachers (PRC 001) for new teacher orientation, Non-Instructional Support Personnel (PRC 003) for holocaust pay, Children with Special Needs (PRC 032) for group and foster home allotment. Funds were received for CTE Modernization & Support Grant (PRC 023), Children with Disabilities – Special Funds (PRC 063) for Developmental Day allotment, Third Grade Reading Bonus (PRC 046) and Test Results Bonus (PRC 048) for 4<sup>th</sup>-5<sup>th</sup> grade reading, 4<sup>th</sup>-8<sup>th</sup> grade math and AP/CTE teacher bonuses. ABC transfers were approved to move funds from State Textbooks & Digital Resources (PRC 130) to Textbooks & Digital Resources (PRC 131), Disadvantaged Students Supplemental Funding (024) to Dollars for Certified Personnel (010), At-Risk Students Services (PRC 069) to Non-Instructional Support Personnel (PRC 003) and Instructional Assistants (PRC 027).

The chart below shows the change in each allotment.

PRC	Description	Amendment #2	Change	Amendment #3
001	Classroom Teachers	\$ 74,261,743	\$ 51,677	\$ 74,313,420
002	Central Office Administration	\$ 1,364,667	\$ -	\$ 1,364,667
003	Non-Instructional Support Personnel	\$ 6,860,313	\$ 1,250,090	\$ 8,110,403
004	K-5 Program Enhancement Teachers	\$ 3,992,716	\$ -	\$ 3,992,716
005	School-based Administrators	\$ 7,313,150	\$ -	\$ 7,313,150
006	School Psychologist	\$ 556,698	\$ -	\$ 556,698
007	Instructional Support - Certified	\$ 8,632,874	\$ -	\$ 8,632,874
009	Non-contributory Employee Benefits	\$ 2,069,290	\$ -	\$ 2,069,290
010	Dollars for Certified Personnel	\$ -	\$ 878,507	\$ 878,507
011	NBPTS Educational Leave	\$ 6,459	\$ -	\$ 6,459
012	Driver Education	\$ 490,285	\$ -	\$ 490,285
013	CTE Months of Employment	\$ 7,915,873	\$ -	\$ 7,915,873
014	CTE Program Support	\$ 504,088	\$ -	\$ 504,088
015	School Technology	\$ 264,216	\$ -	\$ 264,216
016	Summer Reading Camps	\$ 240,954	\$ -	\$ 240,954
020	International Faculty Exchange	\$ 2,546,396	\$ -	\$ 2,546,396
023	CTE Modernization & Support Grant	\$ -	\$ 28,975	\$ 28,975
024	Disadvantaged Students Sup. Funding	\$ 878,507	\$ (878,507)	\$ -
027	Instructional Assistants	\$ 6,902,422	\$ 200,000	\$ 7,102,422
028	Highly Qualified NC Teaching Graduate	\$ 13,348	\$ -	\$ 13,348
029	Behavioral Support	\$ 301,275	\$ -	\$ 301,275
030	Digital Learning	\$ 50,000	\$ -	\$ 50,000
032	Children with Special Needs	\$ 15,314,832	\$ 9,670	\$ 15,324,502
034	Academically/Intellectually Gifted	\$ 1,283,676	\$ -	\$ 1,283,676
039	Safe Schools	\$ 5,916,650	\$ -	\$ 5,916,650
046	Third Grade Reading Bonus	\$ -	\$ 156,266	\$ 156,266
048	Test Results Bonus	\$ 71,049	\$ 407,321	\$ 478,370
054	Limited English Proficiency	\$ 1,685,586	\$ -	\$ 1,685,586
055	Cooperative Innovative High Schools	\$ 360,000	\$ -	\$ 360,000
056	Student Transportation	\$ 6,362,169	\$ -	\$ 6,362,169
061	Instructional Supplies	\$ 682,536	\$ -	\$ 682,536
063	Children with Disabilities - Special Need	\$ -	\$ 60,240	\$ 60,240
067	Assistant Principal Interns - MSA	\$ 110,772	\$ -	\$ 110,772
068	Alternative Programs & Schools	\$ 312,505	\$ -	\$ 312,505
069	At-Risk Student Services	\$ 5,254,606	\$ (1,450,000)	\$ 3,804,606
071	Supplementary Funds for Teacher Comp	\$ 1,692,089	\$ -	\$ 1,692,089
073	School Connectivity	\$ 106,920	\$ -	\$ 106,920
081	Transportation for Homeless/Foster	\$ 33,225	\$ -	\$ 33,225
085	Early Grade Reading Proficiency	\$ 449,415	\$ -	\$ 449,415
088	Feminine Hygiene Grant	\$ 5,000	\$ -	\$ 5,000
130	State Textbooks & Digital Resources	\$ 2,947,380	\$ (641,314)	\$ 2,306,066
131	Textbooks and Digital Resources	\$ -	\$ 641,314	\$ 641,314
	<b>Total</b>	<b>\$ 167,753,684</b>	<b>\$ 714,239</b>	<b>\$ 168,467,923</b>

#### Local Current Expense Fund

There is no amendment to the Local Current Expense Fund.

#### Federal Grants Fund

Although there is no overall change in the Federal Grants Fund total, there were changes between and within purposes which are reflected in the purpose code charts.

#### Capital Outlay Fund

The capital outlay fund is amended to reflect an increase of \$1,700,000.00 from the second round of lottery funding for security hardware with budget accordingly for high priority security upgrades from the TRC report.

#### Child Nutrition Fund

There is no amendment to the Child Nutrition Fund.

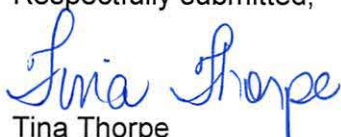
#### Childcare Program Fund

There is no amendment to the Childcare Program Fund.

#### Other Specific Revenue Fund

There is no amendment to the Specific Revenue Fund.

Respectfully submitted,



Tina Thorpe  
Chief Financial Officer  
Buncombe County Schools

**BUDGET AMENDMENT #3 FOR FISCAL YEAR 2022-23  
BUNCOMBE COUNTY BOARD OF EDUCATION**

**SECTION 1** - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$150,779,369	-\$527,779	\$150,251,590
6000	System-wide Support Services	\$16,845,683	\$1,242,018	\$18,087,701
7000	Ancillary Services	\$128,632	\$0	\$128,632
8000	Non-Programmed Charges	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$167,753,684</b>	<b>\$714,239</b>	<b>\$168,467,923</b>

**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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	\$167,753,684	\$714,239	\$168,467,923
<b>TOTAL</b>		<b>\$167,753,684</b>	<b>\$714,239</b>	<b>\$168,467,923</b>

**SECTION 3** - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$51,542,864	\$0	\$51,542,864
6000	System-wide Support Services	\$26,254,442	\$0	\$26,254,442
7000	Ancillary Services	\$14,444	\$0	\$14,444
8000	Non-Programmed Charges	\$9,189,538	\$0	\$9,189,538
<b>TOTAL</b>		<b>\$87,001,288</b>	<b>\$0</b>	<b>\$87,001,288</b>

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

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$42,000	\$0	\$42,000
4120-	Local other than County			
4800	Appropriation	\$455,000	\$0	\$455,000
4110	County Appropriation	\$81,604,288	\$0	\$81,604,288
<b>TOTAL OPERATING REVENUE</b>		<b>\$82,101,288</b>	<b>\$0</b>	<b>\$82,101,288</b>
4900	Use of Stabilization Funds*	\$4,900,000	\$0	\$4,900,000
<b>TOTAL</b>		<b>\$87,001,288</b>	<b>\$0</b>	<b>\$87,001,288</b>

**SECTION 5** - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$47,259,864	-\$197,734	\$47,062,131
6000	System-wide Support Services	\$13,923,848	\$212,122	\$14,135,970
7000	Ancillary Services	\$71,256	\$0	\$71,256
8000	Non-Programmed Charges	\$8,534,021	-\$14,388	\$8,519,633
<b>TOTAL</b>		<b>\$69,788,989</b>	<b>\$0</b>	<b>\$69,788,989</b>

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

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDPI	\$69,788,989	\$0	\$69,788,989
<b>TOTAL</b>		<b>\$69,788,989</b>	<b>\$0</b>	<b>\$69,788,989</b>

**SECTION 7** - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$9,626,248	\$0	\$9,626,248
6000	System-wide Support Services	\$2,211,962	\$0	\$2,211,962
7000	Ancillary Services	\$85,000	\$0	\$85,000
8000	Non-Programmed Charges	\$556,559	\$63,440	\$619,999
9000	General Capital Projects	\$70,777,657	\$1,636,560	\$72,414,217
<b>TOTAL</b>		<b>\$83,257,427</b>	<b>\$1,700,000</b>	<b>\$84,957,427</b>

**SECTION 8** - The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.



Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Other Funds	\$152,066	\$0	\$152,066
3400	NCDPI	\$1,822,319	\$1,700,000	\$3,522,319
4100-4800	Local Revenue	\$65,648,051	\$0	\$65,648,051
TOTAL OPERATING REVENUE		\$67,622,436	\$1,700,000	\$69,322,436
4900	Other Financing Sources	\$15,634,991	\$0	\$15,634,991
TOTAL		\$83,257,427	\$1,700,000	\$84,957,427

**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 hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	\$16,387,663	\$0	\$16,387,663
8000	Non-Programmed Charges	\$500,000	\$0	\$500,000
TOTAL		\$16,887,663	\$0	\$16,887,663

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

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

**SECTION 12** - - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	\$273,000	\$0	\$273,000
8000	Non-Programmed Charges	\$0	\$0	\$0
TOTAL		\$273,000	\$0	\$273,000

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

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
4100-4800	Local Revenue	\$273,000	\$0	\$273,000
TOTAL OPERATING REVENUE		\$273,000	\$0	\$273,000
4900	Other Financing Sources	\$0	\$0	\$0
TOTAL		\$273,000	\$0	\$273,000

**SECTION 14** - - The following amounts are hereby amended for supporting operations 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	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$5,572,942	\$0	\$5,572,942
6000	System-wide Support Services	\$1,352,253	\$0	\$1,352,253
7000	Ancillary Services	\$407,072	\$0	\$407,072
8000	Non-Programmed Charges	\$159,106	\$0	\$159,106
TOTAL		\$7,491,373	\$0	\$7,491,373

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

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	\$0	\$0	\$0
3700	Federal - Not Allotted through NCDPI	\$1,095,965	\$0	\$1,095,965
4100-4800	Local Revenue	\$6,048,343	\$0	\$6,048,343
TOTAL OPERATING REVENUE		\$7,144,308	\$0	\$7,144,308
4900	Other Financing Sources	\$347,065	\$0	\$347,065
TOTAL		\$7,491,373	\$0	\$7,491,373

**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 SECOND DAY OF FEBRUARY 2023.**

\_\_\_\_\_  
Madam Chair, Board of Education

\_\_\_\_\_  
Secretary, Board of Education