

April 13, 2023

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

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

Budget Amendment # 5 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 \$401,420. This increase is due to receiving the allotment for Summer Reading Camps (PRC 016), Driver Education (PRC 012) fuel reserve, and Student Transportation (PRC 056) fuel contingency and Early College 1<sup>st</sup> semester allotment. Adjustments were made to Classroom Teachers (PRC 001) for NC Virtual Public School sure-up, Highly Qualified NC Teaching Graduate (PRC 028), and Children with Special Needs (PRC 032) for head count transfers. ABC transfer was approved by DPI from Instructional Supplies (PRC 061) to Dollars for Certified Personnel (PRC 010).

The chart below shows the change in each allotment.

PRC	Description	Amendment #4	Change	Amendment #5
001	Classroom Teachers	\$ 74,313,420	\$ 53	\$ 74,313,473
002	Central Office Administration	\$ 1,364,667	\$ -	\$ 1,364,667
003	Non-Instructional Support Personnel	\$ 8,110,403	\$ -	\$ 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	\$ 682,536	\$ 1,561,043
011	NBPTS Educational Leave	\$ 6,459	\$ -	\$ 6,459
012	Driver Education	\$ 490,285	\$ 27,316	\$ 517,601
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	\$ 277,310	\$ 518,264
020	International Faculty Exchange	\$ 2,546,396	\$ -	\$ 2,546,396
023	CTE Modernization & Support Grant	\$ 28,975	\$ -	\$ 28,975
024	Disadvantaged Students Sup. Funding	\$ -	\$ -	\$ -
027	Instructional Assistants	\$ 7,102,422	\$ -	\$ 7,102,422
028	Highly Qualified NC Teaching Graduate	\$ 13,348	\$ 7,092	\$ 20,440
029	Behavioral Support	\$ 301,275	\$ -	\$ 301,275
030	Digital Learning	\$ 50,000	\$ -	\$ 50,000
032	Children with Special Needs	\$ 15,324,502	\$ (173,190)	\$ 15,151,312
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	\$ 478,370	\$ -	\$ 478,370
054	Limited English Proficiency	\$ 1,685,586	\$ -	\$ 1,685,586
055	Cooperative Innovative High Schools	\$ 360,000	\$ -	\$ 360,000
056	Student Transportation	\$ 8,064,679	\$ 262,839	\$ 8,327,518
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	\$ 3,804,606	\$ -	\$ 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	\$ 2,306,066	\$ -	\$ 2,306,066
131	Textbooks and Digital Resources	\$ 641,314	\$ -	\$ 641,314
140	ARP - State Fiscal Rec - School Bus	\$ 1,370,114	\$ -	\$ 1,370,114
	<b>Total</b>	<b>\$ 171,540,547</b>	<b>\$ 401,420</b>	<b>\$ 171,941,967</b>



### Local Current Expense Fund

The Local Current Expense Funds is amended to reflect an increase of \$29,149. The budget for county appropriation was adjusted to reflect actual revenues expected to be received this year, and there were changes between and within purposes and PRCs to adjust budget totals to match salary needs.

The chart below shows the change in each allotment.

PRC	Description	Amendment #4	Change	Amendment #5
001	Classroom Teachers	\$ 15,483,597	\$ (1,075,898)	\$ 14,407,699
002	Central Office Administration	\$ 1,101,727	\$ -	\$ 1,101,727
003	Non-Instructional Support Personnel	\$ 8,693,006	\$ 785,047	\$ 9,478,053
004	K-5 Program Enhancement Teachers	\$ 1,070,839	\$ -	\$ 1,070,839
005	School-based Administrators	\$ 5,398,737	\$ (2,506)	\$ 5,396,231
006	School Psychologist	\$ 74,970	\$ -	\$ 74,970
007	Instructional Support - Certified	\$ 4,146,214	\$ 320,000	\$ 4,466,214
009	Non-contributory Employee Benefits	\$ 115,740	\$ -	\$ 115,740
013	CTE Months of Employment	\$ 823,138	\$ -	\$ 823,138
015	School Technology	\$ 5,033,820	\$ -	\$ 5,033,820
020	International Faculty Exchange	\$ 202,811	\$ -	\$ 202,811
027	Instructional Assistants	\$ 5,784,899	\$ -	\$ 5,784,899
029	Behavioral Support	\$ 138,238	\$ -	\$ 138,238
032	Children with Special Needs	\$ 6,072,063	\$ -	\$ 6,072,063
034	Academically/Intellectually Gifted	\$ 125,486	\$ -	\$ 125,486
036	Charter Schools	\$ 8,900,000	\$ -	\$ 8,900,000
054	Limited English Proficiency	\$ 446,765	\$ -	\$ 446,765
055	Learn and Earn	\$ 32,678	\$ -	\$ 32,678
056	Student Transportation	\$ 481,269	\$ -	\$ 481,269
061	Instructional Supplies	\$ 690,598	\$ -	\$ 690,598
068	Alternative Schools	\$ 35,868	\$ -	\$ 35,868
069	At-Risk Student Services	\$ 649,390	\$ -	\$ 649,390
104	Title III - Language Acquisiti	\$ 12,781	\$ -	\$ 12,781
206	Principal Retention Supplement	\$ -	\$ 2,506	\$ 2,506
706	School Activity Bus Fees (Ineligible)	\$ 197,599	\$ -	\$ 197,599
801	Board of Education	\$ 1,982,614	\$ -	\$ 1,982,614
802	Maintenance Services	\$ 14,084,360	\$ -	\$ 14,084,360
839	Navy National Defense Cadet Corps	\$ 94,597	\$ -	\$ 94,597
841	Testing Services	\$ 7,300	\$ -	\$ 7,300
842	Reproductive Health & Safety Education	\$ 84,597	\$ -	\$ 84,597
843	Intramural/Extra Curricular Stipends	\$ 75,895	\$ -	\$ 75,895
844	Allotments to Schools	\$ 360,000	\$ -	\$ 360,000
849	Curriculum Planning/Support	\$ 861,668	\$ -	\$ 861,668
850	Media/Instructional Technology	\$ 72,450	\$ -	\$ 72,450
851	Arts Education	\$ 79,027	\$ -	\$ 79,027
852	Athletics	\$ 1,046,642	\$ -	\$ 1,046,642
853	Custodial Supplies	\$ 5,000	\$ -	\$ 5,000
889	Superintendent's Discretionary	\$ 15,000	\$ -	\$ 15,000
890	Superintendent's Office	\$ 149,554	\$ -	\$ 149,554
891	Associate Superintendent's Office	\$ 137,292	\$ -	\$ 137,292
892	Assistant Superintendent's Office	\$ 20,300	\$ -	\$ 20,300
894	Finance	\$ 1,173,437	\$ -	\$ 1,173,437
895	Facilities Planning	\$ 127,496	\$ -	\$ 127,496
896	Student Services	\$ 190,360	\$ -	\$ 190,360
897	Communications	\$ 417,526	\$ -	\$ 417,526
898	Human Resources	\$ 303,940	\$ -	\$ 303,940
	<b>Total</b>	<b>\$ 87,001,288</b>	<b>\$ 29,149</b>	<b>\$ 87,030,437</b>

### Federal Grants Fund

The Federal Grants Fund total is amended to reflect an increase of \$40,044. While not all federal budgets have been allocated or posted yet, CTE Program Improvement (PRC 017) has been updated for actual revenue and carryover from original budget.

The chart below shows the change in each allotment.

PRC	Description	Amendment #4	Change	Amendment #5
017	CTE Program Improvement	\$ 422,239	\$ 40,044	\$ 462,283
026	Education for Homeless Children	\$ 76,073	\$ -	\$ 76,073
049	IDEA Preschool Part B (619) Grant	\$ 191,849	\$ -	\$ 191,849
050	ESEA Title 1 - LEA Basic Program	\$ 10,004,474	\$ -	\$ 10,004,474
051	ESEA Title 1 - Migrant Program	\$ 419,236	\$ -	\$ 419,236
060	IDEA, Part B (611)	\$ 9,871,205	\$ -	\$ 9,871,205
082	IDEA State Improvement Grant	\$ 20,988	\$ -	\$ 20,988
103	Title II - Improving Teacher Quality	\$ 1,461,737	\$ -	\$ 1,461,737
104	Title III - Language Acquisition	\$ 447,444	\$ -	\$ 447,444
105	ESEA Title I - School Improvement	\$ 375,425	\$ -	\$ 375,425
108	Student Support and Academic Enrichment	\$ 586,912	\$ -	\$ 586,912
111	Title III - Language Acquisition	\$ 58,768	\$ -	\$ 58,768
115	Title I Targeted Support & Improvement	\$ 545,989	\$ -	\$ 545,989
118	IDEA, Part B (611) Targeted Assistance	\$ 18,238	\$ -	\$ 18,238
119	IDEA, Preschool Part B (619)	\$ 3,793	\$ -	\$ 3,793
163	CARES Act K12 Emergency Relief	\$ 62,493	\$ -	\$ 62,493
169	GEER Specialized Instructional Support Personnel	\$ 89,504	\$ -	\$ 89,504
170	GEER Supplemental Instructional Services	\$ 407	\$ -	\$ 407
171	CRRSA K12 Emergency Relief - ESSER II	\$ 5,201,892	\$ -	\$ 5,201,892
173	Contract Health Support ESSER II	\$ 143,858	\$ -	\$ 143,858
174	ESSER II - School Nutrition COVID Support	\$ 34,938	\$ -	\$ 34,938
176	ESSER II - Learning Loss Funding	\$ 615,277	\$ -	\$ 615,277
177	ESSER II - Summer Career Accelerator Program	\$ 396,230	\$ -	\$ 396,230
178	ESSER II - Competency Based Assessment	\$ 126,690	\$ -	\$ 126,690
181	American Rescue Plan ESSER III	\$ 36,475,221	\$ -	\$ 36,475,221
183	ESSER III - Homeless I	\$ 68,992	\$ -	\$ 68,992
184	ESSER III - Homeless II	\$ 216,347	\$ -	\$ 216,347
185	ESSER III - ARP IDEA 611 Grant	\$ 393,887	\$ -	\$ 393,887
186	ESSER III - ARP IDEA Preschool Grant	\$ 77,759	\$ -	\$ 77,759
188	ESSER III - Summer Career Accelerator	\$ 546,720	\$ -	\$ 546,720
189	ESSER III - Math Enrichment Program	\$ 527,292	\$ -	\$ 527,292
192	ESSER III - Cyberbullying and Suicide Prevention	\$ 142,834	\$ -	\$ 142,834
195	ESSER III - School Improvement	\$ 47,849	\$ -	\$ 47,849
201	ESSER III - Robotics	\$ 36,758	\$ -	\$ 36,758
205	ESSER III - Driver Education	\$ 90	\$ -	\$ 90
206	ESSER III - Principal Retention	\$ 79,583	\$ -	\$ 79,583
		<b>\$ 69,788,989</b>	<b>\$ 40,044</b>	<b>\$ 69,829,033</b>

#### Capital Outlay Fund

The Capital Outlay Fund is amended to reflect an increase of \$437,181. This increase is due to the appropriation of \$99,260 for the bus lease debt and includes budgeting the donation of \$303,560 for the Woodfin ES playground, and \$34,361 for the Woodfin ES media center.

#### 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

The Other Specific Revenue Fund is amended to reflect an increase of \$117,486. Funds were allotted from the NC Department of Agriculture for Local Foods for Schools Grant (PRC 353), NCDHHS stabilization payments for DHHS Childcare (PRC 429) and BCS Foundation for Bookmobile Donation (PRC 525).

The chart below shows the change in each allotment.



PRC	Description	Amendment #4	Change	Amendment #5
005	School Building Administration - PEP	\$ 107,347	\$ -	\$ 107,347
013	Career and Technical Education	\$ 38,729	\$ -	\$ 38,729
026	Family Resource Center	\$ 18,114	\$ -	\$ 18,114
034	Academically/Intellectually Gifted	\$ 2,800	\$ -	\$ 2,800
035	School Nutrition	\$ 70,570	\$ -	\$ 70,570
061	Local Reserve for Textbooks	\$ 296,594	\$ -	\$ 296,594
067	Assistant Principal Intern	\$ 33,737	\$ -	\$ 33,737
068	Community High School Appropriation	\$ 276,116	\$ -	\$ 276,116
069	Special Appropriation At-Risk	\$ 234,000	\$ -	\$ 234,000
112	Math/Science Partnership	\$ 965	\$ -	\$ 965
301	JROTC Program	\$ 527,201	\$ -	\$ 527,201
305	Medicaid Administrative Outreach	\$ 200,000	\$ -	\$ 200,000
306	Medicaid Fee for Service Reimbursement	\$ 500,000	\$ -	\$ 500,000
340	Pisgah Forest Revenue	\$ 10,065	\$ -	\$ 10,065
353	Local Foods for Schools Grant	\$ -	\$ 41,066	\$ 41,066
429	DHHS Childcare	\$ 165,441	\$ 72,920	\$ 238,361
500	Flex Benefit Funding	\$ 3,000	\$ -	\$ 3,000
504	BCS Foundation	\$ 93,377	\$ -	\$ 93,377
509	Science Grant - Duke Energy	\$ 8,135	\$ -	\$ 8,135
517	Career Academy Grant - Erwin High	\$ 107,492	\$ -	\$ 107,492
521	Beginning Teacher Support	\$ 555	\$ -	\$ 555
523	Re-Imagine BCS Middle College	\$ 12,500	\$ -	\$ 12,500
524	GE Aviation Grant	\$ 9,800	\$ -	\$ 9,800
525	Bookmobile Donation	\$ 112	\$ 3,500	\$ 3,612
527	Pratt & Whitney STEM Grant	\$ 9,800	\$ -	\$ 9,800
533	Duke Energy Grant	\$ 673	\$ -	\$ 673
538	American Institute of Math Grant	\$ 180	\$ -	\$ 180
539	EL Education Grant	\$ 1,168	\$ -	\$ 1,168
540	BCSF - Let's Go Ride a Bike	\$ 91	\$ -	\$ 91
542	Interconnected Systems Framework	\$ 17,740	\$ -	\$ 17,740
544	Dollar General Literacy Foundation Grant	\$ 90	\$ -	\$ 90
545	Opioid Awareness Grant	\$ 3,862	\$ -	\$ 3,862
550	Do the Write Thing Grant	\$ 785	\$ -	\$ 785
551	Vaya Health Grant	\$ 746	\$ -	\$ 746
552	NCDHHS COVID Grant	\$ 2,605,570	\$ -	\$ 2,605,570
553	Buncombe Cty Early Childhood Grant	\$ 207,061	\$ -	\$ 207,061
556	Mercy - Math Forward Grant	\$ 6	\$ -	\$ 6
599	Confucius Classroom Grant	\$ 7,200	\$ -	\$ 7,200
610	Enka District Special Supplement Tax	\$ 158,910	\$ -	\$ 158,910
640	Vending Proceeds	\$ 30,000	\$ -	\$ 30,000
641	CTE Supplies & Materials	\$ 449	\$ -	\$ 449
706	School Activity Bus Fees	\$ 110,000	\$ -	\$ 110,000
720	NC Association of Educators	\$ 61,790	\$ -	\$ 61,790
802	Maintenance- Public Utilities	\$ 1,149,216	\$ -	\$ 1,149,216
845	Parking Security	\$ 188,523	\$ -	\$ 188,523
846	Duke Energy Elementary Grant	\$ 2,112	\$ -	\$ 2,112
853	Hazelton Trust	\$ 3,000	\$ -	\$ 3,000
857	Paddison Grant	\$ 166,693	\$ -	\$ 166,693
860	Reimbursement from Asheville City Schools	\$ 23,459	\$ -	\$ 23,459
896	Student Services	\$ 21,600	\$ -	\$ 21,600
900	Employee Enhancement Committee	\$ 4,000	\$ -	\$ 4,000
	<b>Total</b>	<b>\$ 7,491,373</b>	<b>\$ 117,486</b>	<b>\$ 7,608,859</b>

Respectfully submitted,

Tina Thorpe  
Chief Financial Officer  
Buncombe County Schools

**BUDGET AMENDMENT #5 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	\$150,251,590	\$151,505	\$150,403,095
6000	System-wide Support Services	\$21,160,325	\$249,915	\$21,410,240
7000	Ancillary Services	\$128,632	\$0	\$128,632
8000	Non-Programmed Charges	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$171,540,547</b>	<b>\$401,420</b>	<b>\$171,941,967</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	\$171,540,547	\$401,420	\$171,941,967
<b>TOTAL</b>		<b>\$171,540,547</b>	<b>\$401,420</b>	<b>\$171,941,967</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	-\$726,749	\$50,816,115
6000	System-wide Support Services	\$26,254,442	\$755,898	\$27,010,340
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>\$29,149</b>	<b>\$87,030,437</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	\$29,149	\$81,633,437
<b>TOTAL OPERATING REVENUE</b>		<b>\$82,101,288</b>	<b>\$29,149</b>	<b>\$82,130,437</b>
4900	Use of Stabilization Funds*	\$4,900,000	\$0	\$4,900,000
<b>TOTAL</b>		<b>\$87,001,288</b>	<b>\$29,149</b>	<b>\$87,030,437</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	\$47,062,331	\$95,259	\$47,157,590
6000	System-wide Support Services	\$14,135,970	-\$35,779	\$14,100,191
7000	Ancillary Services	\$71,256	\$0	\$71,256
8000	Non-Programmed Charges	\$8,519,433	-\$19,436	\$8,499,996
<b>TOTAL</b>		<b>\$69,788,989</b>	<b>\$40,044</b>	<b>\$69,829,033</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	\$40,044	\$69,829,033
<b>TOTAL</b>		<b>\$69,788,989</b>	<b>\$40,044</b>	<b>\$69,829,033</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	\$9,626,851	\$40,266	\$9,667,117
6000	System-wide Support Services	\$2,617,823	\$49,323	\$2,667,146
7000	Ancillary Services	\$85,000	\$0	\$85,000
8000	Non-Programmed Charges	\$453,987	\$82,876	\$536,863
9000	General Capital Projects	\$72,579,627	\$264,716	\$72,844,343
<b>TOTAL</b>		<b>\$85,363,288</b>	<b>\$437,181</b>	<b>\$85,800,470</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	\$3,522,319	-\$99,262	\$3,423,057
4100-				
4800	Local Revenue	\$66,053,912	\$536,443	\$66,590,356
TOTAL OPERATING REVENUE		\$69,728,297	\$437,181	\$70,165,478
4900	Other Financing Sources	\$15,634,991	\$0	\$15,634,991
TOTAL		\$85,363,288	\$437,181	\$85,800,470

**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	\$5,570,942	-\$18,947	\$5,551,995
6000	System-wide Support Services	\$1,354,253	\$11,090	\$1,365,343
7000	Ancillary Services	\$407,072	\$113,987	\$521,059
8000	Non-Programmed Charges	\$159,106	\$11,357	\$170,463
TOTAL		\$7,491,373	\$117,487	\$7,608,860

**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-				
3800	Federal - Not Allotted through NCDPI	\$1,095,965	\$41,066	\$1,137,031
4100-				
4800	Local Revenue	\$6,048,343	\$76,421	\$6,124,764
TOTAL OPERATING REVENUE		\$7,144,308	\$117,487	\$7,261,794
4900	Other Financing Sources	\$347,065	\$0	\$347,065
TOTAL		\$7,491,373	\$117,487	\$7,608,860

**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 THIRTEENTH DAY OF APRIL 2023.**

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Madam Chair, Board of Education

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Secretary, Board of Education