

June 29, 2023

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

Since budget amendment # 7 was adopted at the May Board meeting, some additional resources and adjustments have been made in order to finalize the fiscal year.

Budget Amendment # 8 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 \$969,767.

As is typically the case at this point of the fiscal year, the need for a budget amendment relates primarily to year-end closing activities and the need to accommodate the change to the modified accrual basis of accounting required by Generally Accepted Accounting Principles (GAAP) for the State Public School Fund (SPSF). We cannot get a "clean" opinion on our audit unless we convert to modified accrual from the "cash basis" of accounting used by the North Carolina Department of Public Instruction (NCDPI).

The first situation in which a change in the presentation of financial information is required by GAAP relates to interfund transfers. NCDPI requires that the salary and benefits paid to the Director of School Nutrition from the SPFS central office allotment (PRC 002) be shown as salary and benefit payments. However, GAAP requires the salary and benefit payments for that position to be shown as an expense of the School Nutrition Fund because it is an enterprise fund type. GAAP requires that the support provided from SPSF, be shown as an interfund transfer-out rather than as an expenditure.

Throughout the fiscal year, the School Nutrition Director's salary and benefits are paid from the 7XXX purpose in the SPSF; however, an interfund transfer-out would be paid from the 8XXX purpose. This dichotomy creates a need to have the Director's salary and benefit payments budgeted in both the 7XXX and 8XXX purposes because data is retrieved after year end both by the State and by our external auditors, and because we cannot amend our budget after June 30th. In order to not accidentally overspend the PRC 002 allotment, we do not add a budget to cover the 8XXX reclassification of the transaction until the final budget amendment of the year.

The School Nutrition Fund has reflected an interfund transfer-in throughout the year. The matching interfund transfer-out of the SPSF of \$125,000 has now been budgeted.

The second situation in which a change in the presentation of financial information is required by GAAP relates to accrual of amounts earned in fiscal year 2022-23 but not paid until fiscal year 2023-24. The State mandates that expenditures be reported on a purely cash basis. In contrast, in order to receive a "clean" opinion on our audit, we must accrue earned, but unpaid, amounts and show them as expenditures of the year they were earned on our financial statements. In the SPSF, this relates primarily to items such as accrued vacation leave, accrued longevity payments, and other similar items paid from PRC 009 which accounts for non-contributory benefit payments.

PRC 009 is not allotted on any allotment document but represents expenditures that are covered from NCDPI's own budget. Each year we estimate what the expenditures will be in PRC 009 based on historical trends. In addition, in order to spend down all dollar allotments, some modifications in original spending plans were required due to turnover and other factors and the purpose budgets within individual PRC's had to be adjusted as a result.

The final changes in the SPSF are made to effectively spend out the remaining state funds in each PRC and to maximize the use of funds. This is beneficial to the system because a position allotment pays whatever the salary of an employee is as opposed to a dollar allotment that spends down as dollars are used. As you will see in an upcoming chart all dollars in these respective allotments were spent out as close to zero as possible. Funds were allotted for Developmental Day and Special State Reserve in Children with Disabilities – Special Needs (PRC 063), fuel contingency for Student Transportation (PRC 056) and treatment centers in At-Risk Student Services (PRC 069). ABC transfers were approved by DPI to move funds from At-Risk Student Services (PRC 069) to Non-Instructional Support Personnel (PRC 003) and between Textbooks & Digital Resources (PRCs 130/131). Funds were moved between PRC 068 and PRC 069 to adjust for actual expenditures – DPI only allots funds in PRC 069, however funds used to provide special alternative instructional programs in a separate school are placed in PRC 068. Lastly, adjustments were made to PRCs 001, 006, 007, 011, 013, 028, 046, and 048 to adjust each non-allotted category to the actual amount spent.

The chart below shows the change in each allotment.

PRC Description	Amendment #7	Change	Amendment #8
001 Classroom Teachers	\$ 74,762,837	\$ 228,816	\$ 74,991,653
002 Central Office Administration	\$ 1,364,667	\$ 125,000	\$ 1,489,667
003 Non-Instructional Support Personnel	\$ 8,110,403	\$ 150,000	\$ 8,260,403
004 K-5 Program Enhancement Teachers	\$ 3,992,716	\$ -	\$ 3,992,716
005 School-based Administrators	\$ 7,529,486	\$ -	\$ 7,529,486
006 School Psychologist	\$ 556,698	\$ 17,745	\$ 574,443
007 Instructional Support - Certified	\$ 8,632,874	\$ 195,941	\$ 8,828,815
009 Non-contributory Employee Benefits	\$ 2,069,290	\$ -	\$ 2,069,290
010 Dollars for Certified Personnel	\$ 1,561,043	\$ -	\$ 1,561,043
011 NBPTS Educational Leave	\$ 6,459	\$ 2,974	\$ 9,433
012 Driver Education	\$ 517,601	\$ -	\$ 517,601
013 CTE Months of Employment	\$ 7,915,873	\$ 49,687	\$ 7,965,560
014 CTE Program Support	\$ 504,088	\$ -	\$ 504,088
015 School Technology	\$ 264,216	\$ -	\$ 264,216
016 Summer Reading Camps	\$ 578,221	\$ -	\$ 578,221
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	\$ 20,440	\$ 627	\$ 21,067
029 Behavioral Support	\$ 306,275	\$ -	\$ 306,275
030 Digital Learning	\$ 50,000	\$ -	\$ 50,000
032 Children with Special Needs	\$ 15,151,312	\$ -	\$ 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	\$ (14,075)	\$ 142,191
048 Test Results Bonus	\$ 478,370	\$ (54,902)	\$ 423,468
054 Limited English Proficiency	\$ 1,685,586	\$ -	\$ 1,685,586
055 Cooperative Innovative High Schools	\$ 360,000	\$ -	\$ 360,000
056 Student Transportation	\$ 8,380,447	\$ 100,747	\$ 8,481,194
061 Instructional Supplies	\$ -	\$ -	\$ -
063 Children with Disabilities - Special Need	\$ 123,492	\$ 184,405	\$ 307,897
067 Assistant Principal Interns - MSA	\$ 110,772	\$ -	\$ 110,772
068 Alternative Programs & Schools	\$ 312,505	\$ 9,133	\$ 321,638
069 At-Risk Student Services	\$ 3,804,606	\$ (26,331)	\$ 3,778,275
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	\$ 479,310	\$ -	\$ 479,310
088 Feminine Hygiene Grant	\$ 5,000	\$ -	\$ 5,000
130 State Textbooks & Digital Resources	\$ 2,412,870	\$ (2,028,798)	\$ 384,072
131 Textbooks and Digital Resources	\$ 680,244	\$ 2,028,798	\$ 2,709,042
140 ARP - State Fiscal Rec - School Bus	\$ 1,370,114	\$ -	\$ 1,370,114
Total	\$ 172,964,434	\$ 969,767	\$ 173,934,201

The chart on the next page shows the current budget for all the SPSF PRC's and the year-to-date expenditures through June 30th. Please note that the Central Office Allotment (PRC 002) has a remaining balance of \$125,000 – as mentioned previously the \$125,000 interfund transfer is being budgeted only to allow the Director of Child Nutrition's salary and benefits to be reclassified from the 7XXX purpose to the 8XXX on the audited financial statements that will be presented to the Board after the completion of the audit.

The light blue shading indicates the position allotments. These funds are drawn down by positions or months of employment rather than dollars. The chart below shows the remaining balances in these position allotments by months remaining.

Position Allotment Category	Months Allotted	Months Used		Months Used In	Months Unused	% Unused
		Through May	June			
PRC 001 Classroom Teacher	9,764.30	9,753.63	10.67	0.00	0.0%	
PRC 004 Program Enhancement Teachers	520.00	520.00	0.00	0.00	0.0%	
PRC 005 School-based Administrators	781.00	716.53	64.47	0.00	0.0%	
PRC 006 School Psychologist	60.00	60.00	0.00	0.00	0.0%	
PRC 007 Instructional Support	1,010.00	995.00	15.00	0.00	0.0%	
PRC 013 Career Technical Certified Staff	1,057.00	1,037.52	19.48	0.00	0.0%	

The light-yellow shading indicates the dollar allotments that have been spent as close to zero as possible. Each allotment carries different regulations outlining how each can be spent.

The orange shading indicates the allotments that are student specific or extremely restricted on how they can be spent. These funding sources do not carryover but can be requested next year for similar situations.

The green shading indicates funds that are for non-contributory benefits like longevity, bonus pay for teachers at the top of the pay scale, annual leave payouts, and other types of payouts, etc. These funds must be budgeted to satisfy the state requirement, but never show up on the allotment document.

The purple shading indicates allotments that are allowed to carry over to the next fiscal year.

PRC	DESCRIPTION	BUDGET	EXPENSES	ENCUM	BALANCE	%SPENT
001	Classroom Teachers	\$74,991,653.00	\$74,991,652.82	\$0.00	\$0.18	100.00%
002	Central Office Administration	\$1,489,667.00	\$1,364,667.00	\$0.00	\$125,000.00	91.61%
003	Non-Instructional Support Pers	\$8,260,403.00	\$8,260,403.00	\$0.00	\$0.00	100.00%
004	K-5 Program Enhancement Teach	\$3,992,716.00	\$3,979,448.35	\$0.00	\$13,267.65	99.67%
005	School Building Administration	\$7,529,486.00	\$7,455,169.79	\$0.00	\$74,316.21	99.01%
006	School Psychologists	\$574,443.00	\$574,442.13	\$0.00	\$0.87	100.00%
007	Instructional Support - Certif	\$8,828,815.00	\$8,828,814.66	\$0.00	\$0.34	100.00%
009	Non-Contributory Employee Beni	\$2,069,290.00	\$1,760,353.89	\$0.00	\$308,936.11	85.07%
010	Dollars for Certified Personne	\$1,561,043.00	\$1,561,043.00	\$0.00	\$0.00	100.00%
011	NBPTS Educational Leave	\$9,433.00	\$9,432.76	\$0.00	\$0.24	100.00%
012	Driver Training	\$517,601.00	\$517,600.96	\$0.00	\$0.04	100.00%
013	Vocational Education - State M	\$7,965,560.00	\$7,965,560.20	\$0.00	(\$0.20)	100.00%
014	Vocational Education - Program	\$504,088.00	\$447,476.42	\$0.00	\$56,611.58	88.77%
015	School Technology Fund	\$264,216.00	\$264,216.00	\$0.00	(\$0.00)	100.00%
016	Summer Reading Camps	\$578,220.90	\$240,953.90	\$0.00	\$337,267.00	41.67%
020	International Faculty Exchange	\$2,546,396.00	\$2,546,396.00	\$0.00	(\$0.00)	100.00%
023	CTE Modernization & Support Gra	\$28,975.00	\$28,975.00	\$0.00	\$0.00	100.00%
027	Teacher Assistants	\$7,102,422.00	\$7,102,422.00	\$0.00	\$0.00	100.00%
028	Bonus for Highly Qualified NC	\$21,067.00	\$21,066.80	\$0.00	\$0.20	100.00%
029	Behavioral Support	\$306,275.00	\$306,275.00	\$0.00	\$0.00	100.00%
030	Digital Learning	\$50,000.00	\$50,000.00	\$0.00	\$0.00	100.00%
032	Children with Disabilities	\$15,151,312.00	\$15,151,312.00	\$0.00	(\$0.00)	100.00%
034	Academically/Intellectually Gi	\$1,283,676.00	\$1,283,676.00	\$0.00	(\$0.00)	100.00%
039	School Resource Officers for E	\$5,916,650.00	\$5,851,298.92	\$0.00	\$65,351.08	98.90%
046	Third Grade Reading Bonus	\$142,191.00	\$142,190.54	\$0.00	\$0.46	100.00%
048	Test Results Bonus	\$423,468.00	\$423,468.31	\$0.00	(\$0.31)	100.00%
054	Limited English Proficiency (L	\$1,685,586.00	\$1,685,586.00	\$0.00	\$0.00	100.00%
055	Cooperative Innovative High Sc	\$360,000.00	\$360,000.00	\$0.00	(\$0.00)	100.00%
056	Transportation of Pupils	\$8,481,194.00	\$8,481,194.00	\$0.00	(\$0.00)	100.00%
063	Children with Special Needs-Sp	\$307,897.00	\$250,626.35	\$0.00	\$57,270.65	81.40%
067	Assistant Principal Intern-Ful	\$110,772.00	\$110,404.95	\$0.00	\$367.05	99.67%
068	Alternative Programs and Schoo	\$321,638.00	\$321,638.13	\$0.00	(\$0.13)	100.00%
069	At-Risk Student Services	\$3,778,275.00	\$3,778,274.87	\$0.00	\$0.13	100.00%
071	Supplemental Funds for Teacher	\$1,692,089.00	\$1,691,389.37	\$0.00	\$699.63	99.96%
073	School Connectivity	\$106,920.00	\$106,920.00	\$0.00	\$0.00	100.00%
081	Transportation for Homeless/Fos	\$33,225.00	\$33,225.00	\$0.00	(\$0.00)	100.00%
085	Early Grade Reading Proficienc	\$479,310.00	\$479,204.39	\$0.00	\$105.61	99.98%
088	Feminine Hygiene Grant	\$5,000.00	\$1,570.76	\$0.00	\$3,429.24	31.42%
130	State Textbooks and Digital Re	\$384,072.00	\$384,072.39	\$0.00	(\$0.39)	100.00%
131	Textbooks and Digital Resource	\$2,709,042.00	\$2,709,042.00	\$0.00	(\$0.00)	100.00%
140	School Bus Safety Program	\$1,370,114.00	\$270,773.37	\$0.00	\$1,099,340.63	19.76%
Grand Total		\$173,934,200.90	\$171,792,237.03	\$0.00	\$2,141,963.87	99%

Local Current Expense Fund

Although there is no overall amendment to the Local Current Expense Fund there were changes between and within purposes and PRCs. The increase to PRC 002 helps cover the corresponding School Nutrition interfund transfer mentioned in the SPSF for the LCEF. Other changes were necessary to adjust budget totals to the correct individual line items.

PRC	Description	Amendment #7	Change	Amendment #8
001	Classroom Teachers	\$ 14,407,699	\$ (540,833)	\$ 13,866,866
002	Central Office Administration	\$ 1,138,151	\$ 16,500	\$ 1,154,651
003	Non-Instructional Support Personnel	\$ 9,478,053	\$ 407,886	\$ 9,885,939
004	K-5 Program Enhancement Teachers	\$ 1,070,839	\$ 30,087	\$ 1,100,926
005	School-based Administrators	\$ 5,359,807	\$ (1,125)	\$ 5,358,682
006	School Psychologist	\$ 74,970	\$ -	\$ 74,970
007	Instructional Support - Certified	\$ 4,466,214	\$ (307,527)	\$ 4,158,687
009	Non-contributory Employee Benefits	\$ 115,740	\$ 36,067	\$ 151,807
013	CTE Months of Employment	\$ 823,138	\$ -	\$ 823,138
015	School Technology	\$ 5,033,820	\$ (8,365)	\$ 5,025,455
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	\$ 231,724	\$ 6,303,787
034	Academically/Intellectually Gifted	\$ 125,486	\$ 4,305	\$ 129,791
036	Charter Schools	\$ 8,900,000	\$ -	\$ 8,900,000
050	ESEA Title 1 - LEA Basic Program	\$ -	\$ 16,340	\$ 16,340
054	Limited English Proficiency	\$ 446,765	\$ 4,051	\$ 450,816
055	Learn and Earn	\$ 32,678	\$ -	\$ 32,678
056	Student Transportation	\$ 481,269	\$ 37,366	\$ 518,635
060	IDEA, Part B (611)	\$ -	\$ 1,253	\$ 1,253
061	Instructional Supplies	\$ 690,598	\$ -	\$ 690,598
068	Alternative Schools	\$ 35,868	\$ 1,125	\$ 36,993
069	At-Risk Student Services	\$ 649,390	\$ -	\$ 649,390
104	Title III - Language Acquisiti	\$ 12,781	\$ (108)	\$ 12,673
108	Student Support and Academic Enrichment	\$ -	\$ 6,363	\$ 6,363
115	Title I Targeted Support & Improvement	\$ -	\$ 4,881	\$ 4,881
169	GEER Specialized Instructional Support Per	\$ -	\$ 516	\$ 516
171	CRRSA K12 Emergency Relief - ESSER II	\$ -	\$ 2,943	\$ 2,943
181	American Rescue Plan ESSER III	\$ -	\$ 1,655	\$ 1,655
185	ESSER III - ARP IDEA 611 Grant	\$ -	\$ 743	\$ 743
206	Principal Retention Supplement	\$ 2,506	\$ (1)	\$ 2,505
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	\$ (37,366)	\$ 14,046,994
839	Navy National Defense Cadet Corps	\$ 94,597	\$ -	\$ 94,597
841	Testing Services	\$ 7,300	\$ -	\$ 7,300
842	Reproductive Health & Safety Education	\$ 84,597	\$ 75,803	\$ 160,400
843	Intramural/Extra Curricular Stipends	\$ 75,895	\$ 3,147	\$ 79,042
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	\$ 2,943	\$ 81,970
852	Athletics	\$ 1,046,642	\$ -	\$ 1,046,642
853	Custodial Supplies	\$ 5,000	\$ -	\$ 5,000
888	Loss - Health Insurance Premium	\$ -	\$ 1,263	\$ 1,263
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	\$ 6,493	\$ 1,179,930
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	\$ 1,872	\$ 305,812
Total		\$ 87,030,437	\$ 0	\$ 87,030,437

Unlike the State Public School Fund which operates on a cash basis and whose expenditures are required by the State of North Carolina to be finalized by June 30th each year, the Local Current Expense Fund operates according to Generally Accepted Accounting Principles (GAAP). Because payments to hourly-paid employees, payouts to terminating employees, and bills for various contracted services all lag behind the actual date of service provided, there are significant accruals of expenditures that will be made in July and August 2023. GAAP allows for a 60-day accrual period for both revenue and expenditures to be booked back to the fiscal year in which they were earned or incurred.

The Local Current Expense Fund must cover payments not only for individuals that were paid from the Local Current Expense Fund but also for individuals paid from the Federal Grants Fund because Federal regulations do not allow terminal payments to be made from Federal funds.

There are also significant non-personnel expenditures that must be booked back to fiscal year 2022-23 during the July and August 2023 accrual period, such as utility bills.

The chart below reflects each program in the local current expense fund and amount remaining.

Program	PRC Desc	Current Budget/Balance	Year-to-Date Transactions	Encumbrances & PO's Outstanding	Remaining Balance	Percent Spent
001	Classroom Teachers	\$13,866,866.05	\$13,408,604.52	\$0.00	\$458,261.53	96.70%
002	Central Office Administration	\$1,154,651.00	\$1,138,151.17	\$0.00	\$16,499.83	98.57%
003	Non-Instructional Support Pers	\$9,885,939.00	\$9,885,938.43	\$0.00	\$0.57	100.00%
004	K-5 Program Enhancement Teacher	\$1,100,926.00	\$1,100,925.87	\$0.00	\$0.13	100.00%
005	School Building Administration	\$5,358,682.00	\$4,756,671.33	\$0.00	\$602,010.67	88.77%
006	School Psychologist	\$74,970.00	\$72,403.70	\$0.00	\$2,566.30	96.58%
007	Instructional Support - Certif	\$4,158,687.00	\$4,043,418.02	\$0.00	\$115,268.98	97.23%
009	Non-Contributory Employee Bene	\$151,807.00	\$118,429.47	\$0.00	\$33,377.53	78.01%
013	Vocational Education - State M	\$823,138.00	\$816,955.93	\$0.00	\$6,182.07	99.25%
015	School Technology Fund	\$5,025,455.00	\$4,872,245.52	\$0.00	\$153,209.48	96.95%
020	International Faculty Exchange	\$202,811.00	\$196,425.35	\$0.00	\$6,385.65	96.85%
027	Teacher Assistants	\$5,784,899.00	\$5,635,391.33	\$0.00	\$149,507.67	97.42%
029	Behavioral Support	\$138,238.00	\$35,146.03	\$0.00	\$103,091.97	25.42%
032	Children with Disabilities	\$6,303,787.00	\$6,295,876.38	\$0.00	\$7,910.62	99.87%
034	Academically/Intellectually Gi	\$129,791.00	\$129,487.44	\$0.00	\$303.56	99.77%
036	Charter Schools	\$8,900,000.00	\$7,887,603.39	\$0.00	\$1,012,396.61	88.62%
050	ESEA Title 1 - LEA Basic Progr	\$16,339.75	\$16,339.75	\$0.00	\$0.00	100.00%
054	Limited English Proficiency (L	\$450,816.00	\$450,815.45	\$0.00	\$0.55	100.00%
055	Cooperative Innovative High Sc	\$32,678.00	\$31,595.66	\$0.00	\$1,082.34	96.69%
056	Transportation of Pupils	\$518,635.00	\$505,619.23	\$0.00	\$13,015.77	97.49%
060	IDEA, Part B (611)	\$1,252.77	\$1,252.77	\$0.00	\$0.00	100.00%
061	Classroom Materials/Instructio	\$690,598.00	\$471,460.67	\$0.00	\$219,137.33	68.27%
068	Alternative Programs and Schoo	\$36,993.00	\$36,904.62	\$0.00	\$88.38	99.76%
069	At-Risk Student Services	\$649,390.00	\$551,651.89	\$0.00	\$97,738.11	84.95%
104	Title III - Language Acquisiti	\$12,673.26	\$12,673.26	\$0.00	\$0.00	100.00%
108	Student Support and Academic E	\$6,362.57	\$6,362.57	\$0.00	\$0.00	100.00%
115	Title I Targeted Support & Imp	\$4,881.21	\$4,881.21	\$0.00	\$0.00	100.00%
169	GEER Spec Instr Supp Personnel	\$515.70	\$515.70	\$0.00	\$0.00	100.00%
171	CRRSA K12 - ESSER II	\$2,942.95	\$2,942.95	\$0.00	\$0.00	100.00%
181	American Rescue Plan - ESSER III	\$1,655.09	\$1,655.09	\$0.00	\$0.00	100.00%
185	ESSER III - IDEA 611 Grant	\$743.03	\$743.03	\$0.00	\$0.00	100.00%
206	ESSER III - Princ. Retention	\$2,504.62	\$2,504.62	\$0.00	\$0.00	100.00%
706	Transportation Costs Not Eligi	\$197,599.00	\$151,623.45	\$0.00	\$45,975.55	76.73%
801	Board Of Education	\$1,982,614.00	\$1,866,336.92	\$0.00	\$116,277.08	94.14%
802	Maintenance	\$14,046,994.00	\$12,900,231.49	\$0.00	\$1,146,762.51	91.84%
839	Navy National Defense Cadet Co	\$94,597.00	\$85,685.22	\$0.00	\$8,911.78	90.58%
841	Testing	\$7,300.00	\$3,921.66	\$0.00	\$3,378.34	53.72%
842	Sex Education Contract	\$160,400.00	\$160,213.32	\$0.00	\$186.68	99.88%
843	Intramural/Extracurricular Sti	\$79,042.00	\$78,170.06	\$0.00	\$871.94	98.90%
844	Allotments to Ind Schools	\$360,000.00	\$191,107.22	\$0.00	\$168,892.78	53.09%
849	Curriculum Planning/Support	\$861,668.00	\$767,116.32	\$0.00	\$94,551.68	89.03%
850	Media/Instructional Technology	\$72,450.00	\$71,957.11	\$0.00	\$492.89	99.32%
851	Cultural Arts	\$81,970.00	\$79,013.71	\$0.00	\$2,956.29	96.39%
852	Athletics	\$1,046,642.00	\$935,711.35	\$0.00	\$110,930.65	89.40%
853	Hazelton Trust Fund	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
888	Loss-Health Insurance Premium	\$1,263.00	\$1,262.83	\$0.00	\$0.17	99.99%
889	Superintendent Discretionary	\$15,000.00	\$6,107.96	\$0.00	\$8,892.04	40.72%
890	Superintendent Office	\$149,554.00	\$104,506.99	\$0.00	\$45,047.01	69.88%
891	Assistant Superintendent Offic	\$137,292.00	\$120,266.94	\$0.00	\$17,025.06	87.60%
892	Associate Superintendent Offic	\$20,300.00	\$11,511.11	\$0.00	\$8,788.89	56.70%
894	Finance	\$1,179,930.00	\$1,179,699.61	\$0.00	\$230.39	99.98%
895	Facilities Planning	\$127,496.00	\$20,019.73	\$0.00	\$107,476.27	15.70%
896	Student Services	\$190,360.00	\$177,392.10	\$0.00	\$12,967.90	93.19%
897	Communications	\$417,526.00	\$414,569.47	\$0.00	\$2,956.53	99.29%
898	Human Resources	\$305,812.00	\$303,905.91	\$0.00	\$1,906.09	99.38%
Grand Total		\$87,030,437.00	\$82,121,922.83	\$0.00	\$4,908,514.17	94%

Federal Grants Fund

The Federal Grants Fund is amended to reflect a decrease of \$12,014. Additional funds were allocated for Title III – Language Acquisition (PRC 104) and an adjustment was made by DPI to ESSER III - Principal Retention (PRC 206) based on qualified recipients.

The chart below shows the allotments included in the current budget.

PRC	Description	Amendment #7	Change	Amendment #8
017	CTE Program Improvement	\$ 462,283	\$ -	\$ 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	\$ 10,122,832	\$ -	\$ 10,122,832
051	ESEA Title 1 - Migrant Program	\$ 419,236	\$ -	\$ 419,236
053	School Nutrition Equipment	\$ 34,704	\$ -	\$ 34,704
060	IDEA, Part B (611)	\$ 10,042,965	\$ -	\$ 10,042,965
082	IDEA State Improvement Grant	\$ 35,988	\$ -	\$ 35,988
103	Title II - Improving Teacher Quality	\$ 1,462,859	\$ -	\$ 1,462,859
104	Title III - Language Acquisition	\$ 447,444	\$ 3,750	\$ 451,194
105	ESEA Title I - School Improvement	\$ 375,425	\$ -	\$ 375,425
108	Student Support and Academic Enrichment	\$ 632,927	\$ -	\$ 632,927
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	\$ 27,238	\$ -	\$ 27,238
119	IDEA, Preschool Part B (619)	\$ 6,553	\$ -	\$ 6,553
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	\$ (15,764)	\$ 63,819
		\$ 70,227,752	\$ (12,014)	\$ 70,215,738

Capital Outlay Fund

The Capital Outlay Fund is amended to reflect a net decrease of \$357,750. Insurance funds totaling \$208,841.86 were received and an adjustment to correct a 13th month prior year entry was posted.

Child Nutrition Fund

Although there is no overall amendment to the Child Nutrition Fund there was a change between purposes to increase budget for indirect cost.

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 a net increase of \$148,424. Funds were allotted from the United Way Counseling Grant (PRC 554) and budget increased for School Building Administration – PEP (PRC 005) and School Activity Bus Fees (PRC 706). Additional funds were budgeted from fund balance in Child Nutrition (PRC 035) to cover student debts, and indirect cost to cover increased Minimum Instructor Pay (MIP) for JROTC Program (PRC 301), and shortfalls in Career Academy Grant – Erwin High (PRC 517) and Bookmobile Donation (PRC 525). Other changes were made to adjust budget totals to correct individual line items and cover worker's compensation adjustments and unanticipated expenses.

The chart on the next page shows the allotments included in the current budget.

PRC	Description	Amendment #7	Change	Amendment #8
005	School Building Administration - PEP	\$ 107,347	\$ 3,399	\$ 110,746
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	\$ 70,000	\$ 140,570
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	\$ 45,120	\$ 572,321
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	\$ -	\$ -	\$ -
429	DHHS Childcare	\$ -	\$ -	\$ -
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	\$ 2,645	\$ 110,137
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	\$ 3,612	\$ 94	\$ 3,706
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	\$ -	\$ -	\$ -
554	United Way - Counseling Grant	\$ -	\$ 7,124	\$ 7,124
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	\$ 13,501	\$ 123,501
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	Hazleton Trust	\$ 3,000	\$ -	\$ 3,000
857	Paddison Grant	\$ 166,693	\$ -	\$ 166,693
860	Reimbursement from Asheville City Schools	\$ 23,459	\$ 6,541	\$ 30,000
896	Student Services	\$ 21,600	\$ -	\$ 21,600
900	Employee Enhancement Committee	\$ 4,000	\$ -	\$ 4,000
Total		\$ 7,122,371	\$ 148,424	\$ 7,270,795

Respectfully Submitted,

Tina Thorpe
 Chief Financial Officer
 Buncombe County Schools

**BUDGET AMENDMENT #8 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	\$151,366,676	\$775,241	\$152,141,917
6000	System-wide Support Services	\$21,469,126	\$73,251	\$21,542,377
7000	Ancillary Services	\$128,632	-\$3,105	\$125,527
8000	Non-Programmed Charges	\$0	\$124,380	\$124,380
TOTAL		\$172,964,434	\$969,767	\$173,934,201

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	\$172,964,434	\$969,767	\$173,934,201
TOTAL		\$172,964,434	\$969,767	\$173,934,201

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	\$50,741,740	-\$74,751	\$50,666,989
6000	System-wide Support Services	\$27,083,195	\$61,529	\$27,144,724
7000	Ancillary Services	\$15,964	\$1	\$15,965
8000	Non-Programmed Charges	\$9,189,538	\$13,221	\$9,202,759
TOTAL		\$87,030,437	\$0	\$87,030,437

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	\$81,633,437	\$0	\$81,633,437
TOTAL OPERATING REVENUE		\$82,130,437	\$0	\$82,130,437
4900	Use of Stabilization Funds*	\$4,900,000	\$0	\$4,900,000
TOTAL		\$87,030,437	\$0	\$87,030,437

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	\$47,528,158	\$152,299	\$47,680,457
6000	System-wide Support Services	\$14,019,357	\$5,876	\$14,025,233
7000	Ancillary Services	\$105,961	\$0	\$105,961
8000	Non-Programmed Charges	\$8,574,276	-\$170,189	\$8,404,088
TOTAL		\$70,227,752	-\$12,014	\$70,215,738

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
	Federal Grants Allotted through			
3600	NCDPI	\$70,227,752	-\$12,014	\$70,215,738
TOTAL		\$70,227,752	-\$12,014	\$70,215,738

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	\$10,687,086	\$0	\$10,687,086
6000	System-wide Support Services	\$2,618,655	\$64,178	\$2,682,833
7000	Ancillary Services	\$85,000	\$0	\$85,000
8000	Non-Programmed Charges	\$538,864	\$0	\$538,864
9000	General Capital Projects	\$72,011,552	-\$421,928	\$71,589,624
TOTAL		\$85,941,158	-\$357,750	\$85,583,407

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	\$3,496,465	\$0	\$3,496,465
4100-4800	Local Revenue	\$66,657,636	-\$357,750	\$66,299,886
TOTAL OPERATING REVENUE		\$70,306,166	-\$357,750	\$69,948,416
4900	Other Financing Sources	\$15,634,991	\$0	\$15,634,991
TOTAL		\$85,941,158	-\$357,750	\$85,583,407

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 **School 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	\$14,962,376	-\$125,000	\$14,837,376
8000	Non-Programmed Charges	\$500,000	\$125,000	\$625,000
TOTAL		\$15,462,376	\$0	\$15,462,376

SECTION 11 – The following revenues are hereby amended for the **School 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	\$12,250,765	\$0	\$12,250,765
4100-4800	Local Revenue	\$3,046,611	\$0	\$3,046,611
TOTAL OPERATING REVENUE		\$15,297,376	\$0	\$15,297,376
4900	Other Financing Sources	\$165,000	\$0	\$165,000
TOTAL		\$15,462,376	\$0	\$15,462,376

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	\$755,155	\$0	\$755,155
8000	Non-Programmed Charges	\$0	\$0	\$0
TOTAL		\$755,155	\$0	\$755,155

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	\$755,155	\$0	\$755,155
TOTAL OPERATING REVENUE		\$755,155	\$0	\$755,155
4900	Other Financing Sources	\$0	\$0	\$0
TOTAL		\$755,155	\$0	\$755,155

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	\$5,551,995	\$53,869	\$5,605,864
6000	System-wide Support Services	\$1,365,343	\$20,046	\$1,385,389
7000	Ancillary Services	\$34,570	-\$331	\$34,239
8000	Non-Programmed Charges	\$170,463	\$74,840	\$245,303
TOTAL		\$7,122,371	\$148,424	\$7,270,795

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	-\$17,310	\$1,078,655
4100-4800	Local Revenue	\$5,679,341	\$95,734	\$5,775,075
TOTAL OPERATING REVENUE		\$6,775,306	\$78,424	\$6,853,730
4900	Other Financing Sources	\$347,065	\$70,000	\$417,065
TOTAL		\$7,122,371	\$148,424	\$7,270,795

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 TWENTY-NINTH DAY OF JUNE, 2023.


Madam Chair, Board of Education


Secretary Board of Education