

May 30th, 2018

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 the State Public School Fund, Local Current Expense Fund, and Federal Grants Funds. There are no changes to the School Nutrition and Other Specific Revenue Funds.

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 \$70,267. A final ABC Transfer was made shifting funds from PRC 061 Classroom Materials to PRC 010 Dollars for Certified Personnel, similar to the one completed earlier in the year. March and April Sub Pay was allotted in PRC 003 Non-Instructional Support. Lastly, the second semester transportation costs for Early College, Special Engine Contingency, and a Bio-Fuel adjustment were allotted in PRC 056 Transportation.

The chart below shows the change in each allotment.

PRC	Description	Amendment #7	Change	Amendment #8
000	Textbooks	\$ 159,720	\$ -	\$ 159,720
001	Classroom Teachers	\$ 69,836,044	\$ -	\$ 69,836,044
002	Central Office Administration	\$ 1,214,702	\$ -	\$ 1,214,702
003	Non-Instructional Support	\$ 6,204,146	\$ 15,239	\$ 6,219,385
005	School Building Administration	\$ 6,302,011	\$ -	\$ 6,302,011
007	Instructional Support	\$ 7,797,896	\$ -	\$ 7,797,896
009	Non-Contributory Benefits	\$ 2,717,404	\$ -	\$ 2,717,404
010	Dollars for Certified Personnel	\$ 3,301,672	\$ 118,396	\$ 3,420,068
011	NBPTS Educational Leave	\$ 3,230	\$ -	\$ 3,230
012	Driver Training	\$ 493,733	\$ -	\$ 493,733
013	CTE Month of Employment	\$ 7,426,998	\$ -	\$ 7,426,998
014	CTE Program Support	\$ 343,527	\$ -	\$ 343,527
015	School Technology	\$ 461,269	\$ -	\$ 461,269
016	Summer Reading Camp	\$ 817,569	\$ -	\$ 817,569
020	Foreign Exchange	\$ 1,743,066	\$ -	\$ 1,743,066
024	Disadvantaged Students Sup. Funding	\$ -	\$ -	\$ -
027	Teacher Assistants	\$ 5,909,897	\$ -	\$ 5,909,897
029	Behavioral Support	\$ 193,405	\$ -	\$ 193,405
032	Children with Special Needs	\$ 14,254,419	\$ -	\$ 14,254,419
033	Merit Bonus	\$ -	\$ -	\$ -
034	Academically Gifted	\$ 70,130	\$ -	\$ 70,130
039	SRO Contract	\$ 215,600	\$ -	\$ 215,600
045	Veteran Teacher Bonus	\$ 94,080	\$ -	\$ 94,080
046	Third Grade Reading Teacher Bonus	\$ 157,294	\$ -	\$ 157,294
048	Test Result Bonus	\$ 524,631	\$ -	\$ 524,631
054	Limited English	\$ 1,122,822	\$ -	\$ 1,122,822
055	Learn and Earn	\$ 400,000	\$ -	\$ 400,000
056	Transportation	\$ 7,913,762	\$ 55,028	\$ 7,968,790
061	Classroom Material	\$ 430,093	\$ (118,396)	\$ 311,697
063	Special Program Funds - EC	\$ 273,115	\$ -	\$ 273,115
067	Assistant Principal Interns - MSA	\$ 44,083	\$ -	\$ 44,083
068	Alternative School	\$ 5,151,075	\$ -	\$ 5,151,075
069	At-Risk Student Services	\$ 5,151,075	\$ -	\$ 5,151,075
073	School Connectivity	\$ 106,927	\$ -	\$ 106,927
085	Early Grade Reading Proficiency	\$ 78,160	\$ -	\$ 78,160
	Total	\$ 145,762,480	\$ 70,267	\$ 145,832,747

Local Current Expense Fund

While the total amount of the Local Current Expense Fund did not change, many transfers were made to cover projected expenses for the end of the year. The largest change moved funds from PRC 027 Teacher Assistants to PRC 007 Instructional Support since state funds covered more expenses in this PRC. Funds were moved from PRC 010 Dollars for Certified Personnel to PRC 069 Alternative/At-Risk for the same reason. On the Purpose Chart, funds shifted from 6000 to 5000 as a result of PRC changes.

The chart below shows the change in each allotment.

PRC	Description	Amendment #7	Change	Amendment #8
001	Classroom Teachers	\$ 11,145,577	\$ -	\$ 11,145,577
002	Central Office Administration	\$ 832,279	\$ -	\$ 832,279
003	Non-Instructional Support Personnel	\$ 7,840,001	\$ (159,059)	\$ 7,680,942
005	School Building Administration	\$ 3,531,080	\$ -	\$ 3,531,080
007	Instructional Support	\$ 1,950,185	\$ 410,332	\$ 2,360,517
009	Non-Contributory Employee Benefits	\$ 183,021	\$ -	\$ 183,021
010	Dollars for Certified Personnel	\$ 1,272,248	\$ (164,413)	\$ 1,107,835
013	Vocational Education MOE	\$ 775,632	\$ -	\$ 775,632
014	Vocational Program Support	\$ 15,130	\$ -	\$ 15,130
015	School Technology Fund	\$ 4,734,538	\$ -	\$ 4,734,538
020	Foreign Exchange Teachers	\$ 110,678	\$ -	\$ 110,678
024	Disadvantaged Student Support	\$ 7,475	\$ -	\$ 7,475
027	Teacher Assistants	\$ 5,216,218	\$ (410,332)	\$ 4,805,886
029	Behavioral Support	\$ 162,873	\$ -	\$ 162,873
032	Children with Special needs	\$ 4,587,505	\$ -	\$ 4,587,505
034	Academically/Intelligently Gifted	\$ 54,160	\$ -	\$ 54,160
036	Charters Schools	\$ 4,633,990	\$ -	\$ 4,633,990
050	Title I Basic Program - Local Funds	\$ -	\$ 11,796	\$ 11,796
051	Title I Migrant - Local Funds	\$ -	\$ 962	\$ 962
054	Limited English (LEP)	\$ 136,828	\$ -	\$ 136,828
055	Learn and Earn	\$ 132,072	\$ -	\$ 132,072
056	Trasportation of Pupils	\$ 562,031	\$ -	\$ 562,031
060	IDEA VI-B Handicapped - Local Funds	\$ -	\$ 21,760	\$ 21,760
061	Clasroom Materials/Supplies	\$ 1,559,384	\$ -	\$ 1,559,384
068	Alternative Schools	\$ 29,104	\$ -	\$ 29,104
069	Alternative Program/At-Risk Students	\$ 982,761	\$ 164,413	\$ 1,147,174
103	Title II Improving Teacher Quality - Local Funds	\$ -	\$ 109,274	\$ 109,274
104	Title III Language Acquisition - Local Funds	\$ -	\$ 10,377	\$ 10,377
119	IDEA Targeted Assistance for Preschool - Local	\$ -	\$ 4,890	\$ 4,890
156	RTTP ARRA	\$ 339,873	\$ -	\$ 339,873
706	Unreimbursed Activity Bus Use	\$ 64,134	\$ -	\$ 64,134
801	Board of Education	\$ 909,570	\$ -	\$ 909,570
802	Maintenance Services	\$ 11,322,524	\$ -	\$ 11,322,524
841	Testing Services	\$ 16,070	\$ -	\$ 16,070
842	Sex Education	\$ 130,489	\$ -	\$ 130,489
843	Intramural/Extra Curricular	\$ 71,575	\$ -	\$ 71,575
844	Transfers to Individual Schools	\$ 350,000	\$ -	\$ 350,000
846	Curriculum Elementary	\$ 220,000	\$ -	\$ 220,000
847	Curriculum Secondary	\$ 76,377	\$ -	\$ 76,377
848	Purchasing Services	\$ 115,943	\$ -	\$ 115,943
849	Middle Schools/ILT	\$ 155,405	\$ -	\$ 155,405
850	Media Services	\$ 80,500	\$ -	\$ 80,500
851	Cultural Arts	\$ 117,230	\$ -	\$ 117,230
852	Athletics	\$ 905,014	\$ -	\$ 905,014
853	Custodial Supplies	\$ 5,000	\$ -	\$ 5,000
860	Asheville City Schools Reimbursement	\$ 17,972	\$ -	\$ 17,972
880	Contracts-Buncombe County	\$ 152,252	\$ -	\$ 152,252
889	Superintendent Discretionary	\$ 20,855	\$ -	\$ 20,855
890	Superintendent Office	\$ 113,220	\$ -	\$ 113,220
891	Associate Superintendent Office	\$ 139,904	\$ -	\$ 139,904
892	Assistant Superintendent Office	\$ 185,038	\$ -	\$ 185,038
894	Financial Services	\$ 835,632	\$ -	\$ 835,632
895	Facilities Planning	\$ 117,182	\$ -	\$ 117,182
896	Student Services	\$ 150,942	\$ -	\$ 150,942
897	Communication Services	\$ 317,013	\$ -	\$ 317,013
898	Personnel Services	\$ 293,443	\$ -	\$ 293,443
	Total	\$ 67,677,927.00	\$ -	\$ 67,677,927.00

Federal Grants Fund

The federal grants fund is amended to reflect a decrease of \$6,977.58. While not all federal budgets have been budgeted and posted yet, the allotment for PRC 049 IDEA Preschool decreased. Adjustments were also made to PRC's 026 McKinney-Vento Homeless Grant and PRC 111 Language Acquisition.

The chart below shows the change in each allotment.

PRC	Description	Amendment #7	Change	Amendment #8
017	CTE Program Improvement	\$ 381,039	\$ -	\$ 381,039
026	Homeless Grant	\$ 92,059	\$ (1)	\$ 92,058
049	IDEA Preschool	\$ 342,001	\$ (6,915)	\$ 335,086
050	Title I Basic Program	\$ 9,656,815	\$ -	\$ 9,656,815
051	Title I Migrant	\$ 196,525	\$ -	\$ 196,525
053	School Nutrition Equipment	\$ 15,185	\$ -	\$ 15,185
058	CTE Capacity Building	\$ 50,000	\$ -	\$ 50,000
060	IDEA VI-B Handicapped	\$ 7,349,634	\$ -	\$ 7,349,634
082	IDEA VI-B State Improvement	\$ 10,000	\$ -	\$ 10,000
100	Rewards School Mini-Grant	\$ 8,009	\$ -	\$ 8,009
103	Improving Teacher Quality	\$ 876,615	\$ -	\$ 876,615
104	Language Acquisition	\$ 433,668	\$ -	\$ 433,668
105	Title I School Improvement	\$ 200,407	\$ -	\$ 200,407
108	Student Support & Academic	\$ 154,251	\$ -	\$ 154,251
111	Language Acquisition	\$ 38,069	\$ (61)	\$ 38,008
114	Children with Special Needs	\$ -	\$ -	\$ -
118	IDEA VI-B Targeted Assistance	\$ 27,856	\$ -	\$ 27,856
119	IDEA Targeted Assistance for	\$ 51,957	\$ -	\$ 51,957
	Total	\$ 19,884,090.80	\$ (6,977.58)	\$ 19,877,113.22

Capital Outlay Fund

The capital outlay fund is amended to reflect an increase of \$564,749. This increase is due to the appropriation of the second round of Lottery Funds that were approved by the state in the amount of \$500,000 for a project that was previously approved by the Board. Also, insurance funding in the amount of \$20,137.16 was appropriated as follows: \$809.45 for flooring repair at Johnston Elementary School, \$3,545 for awning repair at Woodfin Elementary School, \$9,895.02 for water damage at TC Roberson High School, and \$5,887.69 for repairs to three vehicles. An increase was made according to the state allotment for Bus Lease Debt in the amount of \$43,632. Finally, \$980 in miscellaneous funding was appropriated for gate repairs at Weaverville Elementary School.

School Nutrition Fund

There is no amendment to the School Nutrition Fund.

Other Specific Revenue Fund

There is no amendment to the Other Specific Revenue Fund.

Respectfully submitted,

Deborah B. Frisby
Chief Financial Officer
Buncombe County Schools

**BUDGET AMENDMENT #8 FOR FISCAL YEAR 2017-18
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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$128,048,756	-\$19,920	\$128,028,836
6000	System-wide Support Services	\$17,618,330	\$58,412	\$17,676,742
7000	Ancillary Services	\$95,394	\$31,775	\$127,169
8000	Non-Programmed Charges	\$0	\$0	\$0
TOTAL		\$145,762,480	\$70,267	\$145,832,747

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	\$144,638,989	\$70,267	\$144,709,256
3211	State Textbooks	\$1,123,491	\$0	\$1,123,491
TOTAL		\$145,762,480	\$70,267	\$145,832,747

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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$39,630,588	\$96,273	\$39,726,861
6000	System-wide Support Services	\$23,020,091	-\$96,273	\$22,923,818
7000	Ancillary Services	\$31,258	\$0	\$31,258
8000	Non-Programmed Charges	\$4,995,990	\$0	\$4,995,990
TOTAL		\$67,677,927	\$0	\$67,677,927

SECTION 4 - The following revenues are hereby amended for the **Local Current Expense** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$30,000	\$0	\$30,000
4120-4800	Local other than County Appropriation	\$1,272,115	\$0	\$1,272,115
4110	County Appropriation	\$62,250,254	\$0	\$62,250,254
TOTAL OPERATING REVENUE		\$63,552,369	\$0	\$63,552,369
4900	Other Financing Sources	\$4,125,558	\$0	\$4,125,558
TOTAL		\$67,677,927	\$0	\$67,677,927

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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$15,641,997	\$42,888	\$15,684,885
6000	System-wide Support Services	\$1,201,646	-\$7,497	\$1,194,149
7000	Ancillary Services	\$15,185	\$0	\$15,185
8000	Non-Programmed Charges	\$3,025,261	-\$42,368	\$2,982,894
TOTAL		\$19,884,090	-\$6,977	\$19,877,113

SECTION 6 - The following revenues are hereby amended for the **Federal Grants Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDPI	\$19,884,090	-\$6,977	\$19,877,113
TOTAL		\$19,884,090	-\$6,977	\$19,877,113

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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$5,446,575	\$17,512	\$5,464,087
6000	System-wide Support Services	\$1,644,106	-\$146,513	\$1,497,593
7000	Ancillary Services	\$63,114	\$0	\$63,114
8000	Non-Programmed Charges	\$955,758	\$43,632	\$999,390
9000	General Capital Projects	\$57,601,894	\$650,118	\$58,252,012
TOTAL		\$65,711,447	\$564,749	\$66,276,196

SECTION 8 – The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	\$0	\$0	\$0
3400	State - Allotted through NCDPI	\$4,527,685	\$543,630	\$5,071,315
4100-				
4800	Local Revenue	\$55,856,581	\$21,119	\$55,877,699
TOTAL OPERATING REVENUE		\$60,384,266	\$564,749	\$60,949,014
4900	Other Financing Sources	\$5,327,181	\$0	\$5,327,181
TOTAL		\$65,711,447	\$564,749	\$66,276,196

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2017 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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	\$13,064,956	\$0	\$13,064,956
8000	Non-Programmed Charges	\$769,537	\$0	\$769,537
TOTAL		\$13,834,493	\$0	\$13,834,493

SECTION 11 - The following revenues are hereby amended for the **School Nutrition Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$148,944	\$0	\$148,944
3800	Federal Revenue	\$9,573,575	\$0	\$9,573,575
4100-				
4800	Local Revenue	\$4,091,572	\$0	\$4,091,572
TOTAL OPERATING REVENUE		\$13,814,091	\$0	\$13,814,091
4900	Other Financing Sources	\$20,402	\$0	\$20,402
TOTAL		\$13,834,493	\$0	\$13,834,493

SECTION 12 - - 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, 2017 and ending June 30, 2018.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$4,457,508	\$0	\$4,457,508
6000	System-wide Support Services	\$1,371,933	\$0	\$1,371,933
7000	Ancillary Services	\$33,400	\$0	\$33,400
8000	Non-Programmed Charges	\$113,643	\$0	\$113,643
TOTAL		\$5,976,484	\$0	\$5,976,484

SECTION 13 - The following revenues are hereby amended for the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	\$160,000	\$0	\$160,000
3700	Federal - Not Allotted through NCDPI	\$1,698,218	\$0	\$1,698,218
4100-4800	Local Revenue	\$3,176,898	\$0	\$3,176,898
TOTAL OPERATING REVENUE		\$5,035,116	\$0	\$5,035,116
4900	Other Financing Sources	\$941,368	\$0	\$941,368
TOTAL		\$5,976,484	\$0	\$5,976,484

SECTION 14 – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

SECTION 15 – 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 16 - 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 17 - The Superintendent is authorized to administer the budget as outlined in Section 501 of the adopted Buncombe County Public Schools Policy Manual.

SECTION 18 - 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 SEVENTH DAY OF JUNE 2018.

Madam Chair, Board of Education

Secretary, Board of Education