

April 25, 2019

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

Since the budget was adopted at the April 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 Child Nutrition Fund.

Budget Amendment # 6 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 \$599,296. Instructional Support Personnel (PRC 007) was increased by funds provided for Episode of Violence. Funds are allotted for Summer Reading Camp (PRC 016), Bonus for Highly Qualified NC Teaching (PRC 028) and Compensation Bonus (PRC 045) for veteran teacher bonuses. ABC Transfers were approved by DPI to move funds from State Textbooks (PRC 130) to Textbooks and Digital Resources (PRC 131), and from Disadvantaged Students Supplemental Funding (PRC 024) to Dollars for Certified Personnel (PRC 010). These strategies help maximize funding.

The chart below shows the change in each allotment.

PRC	Description	Amendment #5	Change	Amendment #6
001	Classroom Teachers	\$ 72,816,935	\$ -	\$ 72,816,935
002	Central Office Administration	\$ 1,200,319	\$ -	\$ 1,200,319
003	Non-Instructional Support Personnel	\$ 6,400,129	\$ -	\$ 6,400,129
005	School-based Administrators	\$ 6,627,891	\$ -	\$ 6,627,891
007	Instructional Support Personnel	\$ 8,129,377	\$ 34,790	\$ 8,164,167
009	Non-contributory Employee Benefits	\$ 2,715,630	\$ -	\$ 2,715,630
010	Dollars for Certified Personnel	\$ 1,050,000	\$ 89,977	\$ 1,139,977
011	NBPTS Educational Leave	\$ 3,230	\$ -	\$ 3,230
012	Driver Education	\$ 508,335	\$ -	\$ 508,335
013	CTE Months of Employment	\$ 7,552,878	\$ -	\$ 7,552,878
014	CTE Program Support	\$ 326,324	\$ -	\$ 326,324
015	School Technology	\$ 714,622	\$ -	\$ 714,622
016	Summer Reading Camps	\$ 315,742	\$ 464,109	\$ 779,851
020	Foreign Exchange Teachers	\$ 1,817,127	\$ -	\$ 1,817,127
024	Disadvantaged Students Sup. Funding	\$ -	\$ -	\$ -
027	Instructional Assistants	\$ 6,086,125	\$ -	\$ 6,086,125
028	Bonus for Highly Qualified NC Teaching	\$ -	\$ 2,960	\$ 2,960
029	Behavioral Support	\$ 266,034	\$ -	\$ 266,034
032	Children with Special Needs	\$ 14,746,728	\$ -	\$ 14,746,728
033	Merit Bonus	\$ -	\$ -	\$ -
034	Academically/Intellectually Gifted	\$ 1,288,347	\$ -	\$ 1,288,347
039	Safe Schools	\$ 683,520	\$ -	\$ 683,520
045	Compensation Bonus	\$ -	\$ 7,460	\$ 7,460
046	Test Result Bonus - 3rd Gr Reading	\$ 179,135	\$ -	\$ 179,135
048	Test Result Bonus	\$ 684,710	\$ -	\$ 684,710
054	Limited English Proficiency	\$ 1,150,715	\$ -	\$ 1,150,715
055	Learn and Earn	\$ 360,000	\$ -	\$ 360,000
056	Student Transportation	\$ 7,900,080	\$ -	\$ 7,900,080
061	Instructional Supplies	\$ 429,084	\$ -	\$ 429,084
063	Special Program Funds - EC	\$ 311,271	\$ -	\$ 311,271
067	Assistant Principal Interns - MSA	\$ 89,672	\$ -	\$ 89,672
068	Alternative Schools	\$ 4,970,893	\$ -	\$ 4,970,893
069	At-Risk Student Services			
073	School Connectivity	\$ 106,955	\$ -	\$ 106,955
085	Early Grade Reading Proficiency	\$ -	\$ -	\$ -
130	State Textbooks & Digital Resources	\$ 620,156	\$ (258,305)	\$ 361,851
131	Textbooks & Digital Resources	\$ 302,600	\$ 258,305	\$ 560,905
	Total	\$ 150,354,564	\$ 599,296	\$ 150,953,860

Local Current Expense Fund

While the total amount of the local current expense fund did not change, several transfers were made to cover projected expenses through the end of the fiscal year. Since state funds covered more expenses in these PRCs, the changes moved funds from School-based Administrators (PRC 005) and Instructional Assistants (PRC 027) to Instructional Supplies (PRC 061), Classroom Teachers (PRC 001) and Non-Instructional Support Personnel (PRC 003). On the purpose chart, funds shifted from 5000 to 6000 as a result of the PRC changes.

The chart below shows the change in each allotment.

PRC	Description	Amendment #5	Change	Amendment #6
001	Classroom Teachers	\$ 13,534,961	\$ 600,002	\$ 14,134,963
002	Central Office Administration	\$ 809,613	\$ -	\$ 809,613
003	Non-Instructional Support Personnel	\$ 7,459,144	\$ 100,000	\$ 7,559,144
005	School-based Administrators	\$ 4,643,257	\$ (850,000)	\$ 3,793,257
007	Instructional Support Personnel	\$ 2,098,919	\$ 200,000	\$ 2,298,919
009	Non-contributory Employee Benefits	\$ 133,021	\$ -	\$ 133,021
010	Dollars for Certified Personnel	\$ -	\$ -	\$ -
013	CTE Months of Employment	\$ 794,368	\$ -	\$ 794,368
014	CTE Program Support	\$ 12,800	\$ -	\$ 12,800
015	School Technology	\$ 4,728,522	\$ -	\$ 4,728,522
020	Faculty Exchange Teachers	\$ 158,110	\$ -	\$ 158,110
022	Advanced Teacher Roles	\$ 225	\$ -	\$ 225
024	Disadvantaged Students Sup. Funding	\$ -	\$ -	\$ -
027	Instructional Assistants	\$ 5,213,103	\$ (400,000)	\$ 4,813,103
029	Behavioral Support	\$ 83,517	\$ -	\$ 83,517
032	Children with Special Needs	\$ 5,396,156	\$ -	\$ 5,396,156
034	Academically/Intellectually Gifted	\$ 128,189	\$ -	\$ 128,189
036	Charter Schools	\$ 5,507,440	\$ -	\$ 5,507,440
039	Safe Schools	\$ 18,785	\$ -	\$ 18,785
054	Limited English Proficiency	\$ 97,511	\$ -	\$ 97,511
055	Learn and Earn	\$ 36,423	\$ -	\$ 36,423
056	Student Transportation	\$ 468,114	\$ -	\$ 468,114
061	Instructional Supplies	\$ 735,098	\$ 349,998	\$ 1,085,096
067	Assistant Principal Interns - MSA	\$ 9,657	\$ -	\$ 9,657
068	Alternative Schools	\$ 28,959	\$ -	\$ 28,959
069	At-Risk Student Services	\$ 1,313,598	\$ -	\$ 1,313,598
156	ARRA - Race to the Top	\$ 352,690	\$ -	\$ 352,690
599	Hanban	\$ -	\$ -	\$ -
706	School Activity Bus Fees (Ineligible)	\$ 161,138	\$ -	\$ 161,138
801	Board of Education	\$ 1,271,268	\$ -	\$ 1,271,268
802	Maintenance Services	\$ 11,776,941	\$ -	\$ 11,776,941
841	Testing Services	\$ 9,150	\$ -	\$ 9,150
842	Sex Education	\$ 141,535	\$ -	\$ 141,535
843	Intramural/Extra Curricular Stipends	\$ 72,561	\$ -	\$ 72,561
844	Allotments to Schools	\$ 350,000	\$ -	\$ 350,000
846	Elementary Curriculum Planning/Support	\$ 266,057	\$ -	\$ 266,057
847	High School - Curriculum Planning/Support	\$ 67,810	\$ -	\$ 67,810
848	Purchasing Operations	\$ 117,331	\$ -	\$ 117,331
849	Middle School Education/Beginning Teacher	\$ 140,000	\$ -	\$ 140,000
850	Media/Instructional Technology	\$ 72,450	\$ -	\$ 72,450
851	Arts Education	\$ 130,686	\$ -	\$ 130,686
852	Athletics	\$ 868,780	\$ -	\$ 868,780
853	Custodial Supplies	\$ 5,000	\$ -	\$ 5,000
860	Asheville City Schools Reimbursement	\$ 18,289	\$ -	\$ 18,289
880	Contracts with County Departments	\$ 152,252	\$ -	\$ 152,252
889	Superintendent's Discretionary	\$ 15,000	\$ -	\$ 15,000
890	Superintendent's Office	\$ 107,207	\$ -	\$ 107,207
891	Associate Superintendent's Office	\$ 126,166	\$ -	\$ 126,166
892	Assistant Superintendent's Office	\$ 203,832	\$ -	\$ 203,832
894	Finance	\$ 720,958	\$ -	\$ 720,958
895	Facilities Planning	\$ 115,428	\$ -	\$ 115,428
896	Student Services	\$ 150,745	\$ -	\$ 150,745
897	Communications	\$ 303,411	\$ -	\$ 303,411
898	Human Resources	\$ 313,356	\$ -	\$ 313,356
	Total	\$ 71,439,531	\$ -	\$ 71,439,531

Federal Grants Fund

The federal grants fund is amended to reflect an increase of \$379,293. While not all federal budgets have been allocated or posted yet, Children with Special Needs (PRC 114) has been posted along with a planning allotment for Title I Targeted Support and Improvement (PRC 115).

The chart below shows the change in each allotment.

PRC	Description	Amendment #5	Change	Amendment #6
017	CTE Program Improvement	\$ 335,870	\$ -	\$ 335,870.00
026	Homeless Grant	\$ 49,693	\$ -	\$ 49,693.24
049	IDEA Preschool	\$ 263,239	\$ -	\$ 263,238.70
050	Title I Basic Program	\$ 9,960,812	\$ -	\$ 9,960,812.25
051	Title I Migrant	\$ 251,571	\$ -	\$ 251,571.23
053	School Nutrition Equipment	\$ 10,953	\$ -	\$ 10,952.84
058	CTE Capacity Building	\$ -	\$ -	\$ -
060	IDEA VI-B Handicapped	\$ 6,690,892	\$ -	\$ 6,690,892.00
082	IDEA State Improvement Grant	\$ 35,812	\$ -	\$ 35,812.29
100	Rewards School Mini-Grant	\$ -	\$ -	\$ -
103	Improving Teacher Quality	\$ 974,780	\$ -	\$ 974,780.00
104	Language Acquisition	\$ 438,123	\$ -	\$ 438,122.59
105	Title I School Improvement	\$ 195,756	\$ -	\$ 195,756.35
108	Student Support and Academic Enrichment	\$ 595,998	\$ -	\$ 595,997.84
111	Language Acquisition	\$ 32,842	\$ -	\$ 32,842.35
114	Children with Special Needs	\$ -	\$ 139,293	\$ 139,293.48
115	Title I Targeted Support and Improvement	\$ -	\$ 240,000	\$ 240,000.00
118	IDEA VI-B Targeted Assistance	\$ 128,426	\$ -	\$ 128,426.17
119	IDEA Targeted Assistance for Preschool	\$ 21,408	\$ -	\$ 21,408.05
	Total	\$ 19,986,176	\$ 379,293	\$ 20,365,469

Capital Outlay Fund

There is no increase or decrease to the capital outlay fund. There is a \$675 amendment for purpose code moves for maintenance equipment.

Child Nutrition Fund

There is no amendment to the Child Nutrition Fund.

Other Specific Revenue Fund

The other specific revenue fund is amended to reflect an increase of \$1,953,865. Funds for Kennedy Center Affiliation (PRC 548) and Do the Write Thing (PRC 550) grants were posted. Funds were also allotted for Maintenance – Public Utilities (PRC 802), Children with Special Needs (PRC 032) and Medicaid Fee for Service Reimbursement (PRC 306). This helps offset expenditures in the Local Current Expense Budget.

The chart below shows the change in each allotment.

PRC	Description	Amendment #5	Change	Amendment #6
001	Teachers (ROTC Trade)	\$ 303,830.00	\$ -	\$ 303,830.00
005	WCR/NCASLD Grant	\$ 1,464.72	\$ -	\$ 1,464.72
009	Non-Contributory Benefits	\$ -	\$ -	\$ -
013	Career and Technical Education	\$ 147,761.00	\$ -	\$ 147,761.00
032	Children with Special Needs	\$ 2,500.00	\$ 400,000	\$ 402,500.00
035	School Nutrition	\$ 69,400.00	\$ -	\$ 69,400.00
061	Local Reserve for Textbooks	\$ 318,389.00	\$ -	\$ 318,389.00
068	Community High School Appropriation	\$ 277,121.00	\$ -	\$ 277,121.00
069	Special Appropriation At-Risk	\$ 482,933.00	\$ -	\$ 482,933.00
112	Math/Science Partnership	\$ 2,488.00	\$ -	\$ 2,488.00
301	JROTC Program	\$ 573,253.00	\$ -	\$ 573,253.00
303	Work-Based Learning Program	\$ 126,945.00	\$ -	\$ 126,945.00
305	Medicaid Administrative Outreach	\$ 150,000.00	\$ -	\$ 150,000.00
306	Medicaid Fee for Service Reimbursement	\$ -	\$ 550,000	\$ 550,000.00
340	Pisgah Forest Revenue	\$ 10,065.00	\$ -	\$ 10,065.00
421	Education and Workforce Innovation Program	\$ 160,000.00	\$ -	\$ 160,000.00
504	BCS Foundation	\$ 90,412.00	\$ -	\$ 90,412.00
505	TD Bank Grant	\$ 595.00	\$ -	\$ 595.00
515	Crisis Closet	\$ 352.00	\$ -	\$ 352.00
517	Career Academy Grant - Erwin High	\$ 97,733.59	\$ -	\$ 97,733.59
519	Graduation Initiative	\$ 100,000.00	\$ -	\$ 100,000.00
525	Bookmobile Donation	\$ 4,623.00	\$ -	\$ 4,623.00
533	Duke Energy Grant	\$ 24,050.00	\$ -	\$ 24,050.00
534	Z Smith Reynolds Grant	\$ 7,124.00	\$ -	\$ 7,124.00
535	PRISM Grant	\$ 4,500.00	\$ -	\$ 4,500.00
537	Land of Sky - Migrant Education Grant	\$ 751.00	\$ -	\$ 751.00
538	American Institute of Math Grant	\$ 835.00	\$ -	\$ 835.00
539	EL Education Grant	\$ 1,124.00	\$ -	\$ 1,124.00
540	BCSF - Let's Go Ride a Bike	\$ 5,160.00	\$ -	\$ 5,160.00
542	Interconnected Systems Framework	\$ 17,740.00	\$ -	\$ 17,740.00
543	Isaac Coleman Grant	\$ 14,951.36	\$ -	\$ 14,951.36
544	Dollar General Literacy Foundation Grant	\$ 90.00	\$ -	\$ 90.00
545	Opioid Awareness Grant	\$ 4,534.00	\$ -	\$ 4,534.00
548	Kennedy Center Affiliation	\$ -	\$ 2,386	\$ 2,386.00
549	Buncombe County - Project Conserve	\$ 22,000.00	\$ -	\$ 22,000.00
550	Do the Write Thing Grant	\$ -	\$ 1,479	\$ 1,479.40
556	Sisters of Mercy Math Forward	\$ 956.00	\$ -	\$ 956.00
560	Assistive Technology	\$ 366.00	\$ -	\$ 366.00
569	United Way Parent Teacher Home Visit Prgm	\$ 23,700.00	\$ -	\$ 23,700.00
574	Burroughs Wellcome Grant	\$ 44,655.00	\$ -	\$ 44,655.00
599	Confucius Classroom Grant	\$ 9,192.00	\$ -	\$ 9,192.00
610	Enka District Special Supplement Tax	\$ 158,677.00	\$ -	\$ 158,677.00
640	Vending Proceeds	\$ 30,000.00	\$ -	\$ 30,000.00
641	CTE Supplies & Materials	\$ 6,829.00	\$ -	\$ 6,829.00
706	School Activity Bus Fees (Ineligible Transporta	\$ 88,500.00	\$ -	\$ 88,500.00
802	Maintenance- Public Utilities	\$ 1,462,191.00	\$ 1,000,000	\$ 2,462,191.00
845	Parking Security	\$ 120,000.00	\$ -	\$ 120,000.00
846	Duke Energy Elementary Grant	\$ 2,007.00	\$ -	\$ 2,007.00
848	Instructional/Custodial Supply Warehouse	\$ 132,538.00	\$ -	\$ 132,538.00
851	Arts Education	\$ 2,204.00	\$ -	\$ 2,204.00
853	Hazelton Trust	\$ 2,500.00	\$ -	\$ 2,500.00
857	Paddison Grant	\$ 88,838.76	\$ -	\$ 88,838.76
860	Reimbursement from Asheville City Schools	\$ 103,456.00	\$ -	\$ 103,456.00
896	Student Services	\$ 21,600.00	\$ -	\$ 21,600.00
900	Employee Enhancement Committee	\$ 4,000.00	\$ -	\$ 4,000.00
	Total	\$ 5,324,934	\$ 1,953,865	\$ 7,278,800

Respectfully submitted,

Deborah B. Frisby
Chief Financial Officer
Buncombe County Schools

**BUDGET AMENDMENT #6 FOR FISCAL YEAR 2018-19
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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$131,961,410	\$581,264	\$132,542,674
6000	System-wide Support Services	\$18,273,517	\$18,032	\$18,291,549
7000	Ancillary Services	\$128,685	\$0	\$128,685
8000	Non-Programmed Charges	-\$9,048	\$0	-\$9,048
TOTAL		\$150,354,564	\$599,296	\$150,953,860

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	\$149,431,808	\$599,296	\$150,031,104
3211	State Textbooks	\$922,756	\$0	\$922,756
TOTAL		\$150,354,564	\$599,296	\$150,953,860

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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$42,445,208	-\$98,710	\$42,346,498.00
6000	System-wide Support Services	\$23,028,049	\$98,710	\$23,126,759.00
7000	Ancillary Services	\$31,573	\$0	\$31,573
8000	Non-Programmed Charges	\$5,934,701	\$0	\$5,934,701
TOTAL		\$71,439,531	\$0	\$71,439,531

SECTION 4 - The following revenues are hereby amended for the **Local Current Expense** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$40,225	\$0	\$40,225
4120-	Local other than County			
4800	Appropriation	\$885,000	\$0	\$885,000
4110	County Appropriation	\$64,965,732	\$0	\$64,965,732
TOTAL OPERATING REVENUE		\$65,890,957	\$0	\$65,890,957
4900	Other Financing Sources	\$5,548,574	\$0	\$5,548,574
TOTAL		\$71,439,531	\$0	\$71,439,531

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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$16,378,571	\$372,818	\$16,751,389
6000	System-wide Support Services	\$1,210,895	\$0	\$1,210,895
7000	Ancillary Services	\$10,953	\$0	\$10,953
8000	Non-Programmed Charges	\$2,385,757	\$6,475	\$2,392,232
TOTAL		\$19,986,176	\$379,293	\$20,365,469

SECTION 6 - The following revenues are hereby amended for the **Federal Grants Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDPI	\$19,986,176	\$379,293	\$20,365,469
TOTAL		\$19,986,176	\$379,293	\$20,365,469

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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$5,883,942	\$0	\$5,883,942
6000	System-wide Support Services	\$1,103,570	-\$675	\$1,102,895
7000	Ancillary Services	\$668	\$0	\$668
8000	Non-Programmed Charges	\$794,339	\$0	\$794,339
9000	General Capital Projects	\$46,848,047	\$675	\$46,848,722
TOTAL		\$54,630,567	\$0	\$54,630,567

SECTION 8 – The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	\$75,000	\$0	\$75,000
3400	State - Allotted through NCDPI	\$2,927,207	\$0	\$2,927,207
4100-4800	Local Revenue	\$45,182,809	\$0	\$45,182,809
TOTAL OPERATING REVENUE		\$48,185,016	\$0	\$48,185,016
4900	Other Financing Sources	\$6,445,551	\$0	\$6,445,551
TOTAL		\$54,630,567	\$0	\$54,630,567

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2018 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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	\$11,992,292	\$0	\$11,992,292
8000	Non-Programmed Charges	\$752,082	\$0	\$752,082
TOTAL		\$12,744,374	\$0	\$12,744,374

SECTION 11 - The following revenues are hereby amended for the **Child Nutrition Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	\$327	\$0	\$327
3800	Federal Revenue	\$9,407,021	\$0	\$9,407,021
4100-4800	Local Revenue	\$3,337,026	\$0	\$3,337,026
TOTAL OPERATING REVENUE		\$12,744,374	\$0	\$12,744,374
4900	Other Financing Sources	\$0	\$0	\$0
TOTAL		\$12,744,374	\$0	\$12,744,374

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, 2018 and ending June 30, 2019.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	\$3,072,837	\$953,865	\$4,026,703
6000	System-wide Support Services	\$2,087,270	\$1,000,000	\$3,087,270
7000	Ancillary Services	\$33,400	\$0	\$33,400
8000	Non-Programmed Charges	\$131,427	\$0	\$131,427
TOTAL		\$5,324,934	\$1,953,865	\$7,278,800

SECTION 13 - The following revenues are hereby amended for the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

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	\$648,933	\$0	\$648,933
4100-4800	Local Revenue	\$3,128,584	\$3,865	\$3,132,449
TOTAL OPERATING REVENUE		\$3,937,517	\$3,865	\$3,941,382
4900	Other Financing Sources	\$1,387,418	\$1,950,000	\$3,337,418
TOTAL		\$5,324,934	\$1,953,865	\$7,278,800

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 SECOND DAY OF MAY 2019.

Madam Chair, Board of Education

Secretary, Board of Education