



2019-20 Budget Process Resource Materials

Analysis of the Operating Budget as a Whole

Discussion of Variables Affecting 2019-20 Costs

Analysis of the Operating Budget as a Whole

The budget and expense detail presented in this document has an analysis of the current budget for 2018-19 compared to the final expenditures from last year and two years ago. In addition, this document has projected operating budget figures for 2019-20 organized by fund and sorted by program report code, purpose code, and object code and only represents a baseline from which the impact of proposals can be calculated as they emerge. As of the end of April 2019, we have incomplete information about several critical budget variables, both on the revenue and on the expenditure side of the budget.

Uncertainty about Revenue Availability

The amount of revenue available to Buncombe County Schools for 2019-20, from State, Local, and Federal sources, is difficult to calculate even though we are only two months before that new fiscal year will begin. In prior years, we have received at least one chamber's budget in addition to the Governor's budget by this time as well as state planning allotments based on those proposed budgets. However, the only information we have at this point is the Governor's budget bill and selected planning allotments. This poses a problem for us to be able to determine the amount of state funds that will be available to support our system. The House budget was published on Friday, April 26, 2019 but the relative information regarding salary and benefit increases was not available.

Furthermore, with no current LEA federal planning allotment information, little certainty from the federal budget, and no additional guidance from the Department of Public Instruction (DPI), we are unable to determine a percentage change in federal funding.

Even the amount of local funding that we will receive from the Commissioners of the County of Buncombe is not yet certain. The projected enrollments for 2019-20 for Buncombe County Schools and Asheville City Schools are shown on the next page along with comparative actual student numbers from 2018-19. Over the past five years, Buncombe County Schools has lost about 1.6% in enrollment each year.

What appears to be certain is that the existing base of the county appropriation will have a minimal change from 2018-19. Before the impact of charter schools on relative ADM numbers for Buncombe County Schools and Asheville City Schools is considered, the relative shares of the county appropriation are 84.35% and 15.65%, respectively.

We do not yet know how many charter school students will be drawn from both attendance areas in 2019-20 but based on the State's population projections for students attending the traditional public schools in both districts as shown below, the distribution would have a minimal shift in percentages for Buncombe County Schools and for Asheville City Schools.

	2018-2019 Actual		2019-20 Projected		Combined Totals		
	Buncombe County	Asheville City	Buncombe County	Asheville City	2018-19 Actual	2019-20 Projected	Change
KINDERGARTEN	1,775	329	1,773	328	2,104	2,101	-3
GRADE 1	1,790	358	1,784	361	2,148	2,145	-3
GRADE 2	1,752	346	1,745	346	2,098	2,091	-7
GRADE 3	1,739	349	1,736	348	2,088	2,084	-4
GRADE 4	1,742	378	1,737	379	2,120	2,116	-4
GRADE 5	1,895	337	1,900	337	2,232	2,237	5
GRADE 6	1,854	314	1,857	314	2,168	2,171	3
GRADE 7	1,791	303	1,793	303	2,094	2,096	2
GRADE 8	1,789	271	1,792	271	2,060	2,063	3
GRADE 9	1,968	377	1,971	378	2,345	2,349	4
GRADE 10	1,926	347	1,927	347	2,273	2,274	1
GRADE 11	1,877	303	1,880	302	2,180	2,182	2
GRADE 12	1,786	316	1,788	316	2,102	2,104	2
Total	23,684	4,328	23,683	4,330	28,012	28,013	1

Under these conditions, a base budget cannot specify with any certainty how much revenue will be available from which source and therefore **cannot** be taken as an indication from which fund specific positions or non-personnel costs will be paid in 2019-20. The major purpose that the base budget serves is to identify what the current program of services will cost in 2019-20. The pay and benefits for individual employees are projected and recorded based on the funding source from which they are currently paid. Likewise, non-personnel costs are projected in the same account in which they are currently budgeted.

We must balance the budget in total once specific revenue information is available and have contingency plans in place for service reductions if the revenue that will ultimately become available to us is insufficient to fund the cost of current programs. Only after decisions are made about the operating budget as a whole can costs be assigned to the specific funds and accounts from which they will be paid in 2019-20.

Buncombe County Schools' Current Funding Compared to other North Carolina School Districts

The uncertainty with respect to revenue availability is particularly concerning given the reductions in funding that have occurred since the 2007-08 fiscal year. That fiscal year is the last in which the State fully funded the various formulas for support to school districts. The charts on the next page, reproduced from the final report issued by the North Carolina Department of Public Instruction (NCDPI) at the end of the 2017-18 fiscal year show an increase in funding, both for Buncombe County Schools and for the State as a whole. For the most part, this increase is due to inflationary factors for FICA, retirement, and health insurance benefits. The increase can also be contributed to salary increases that were recently implemented for teachers and non-certified staff.

The first chart shows totals for all the governmental operating funds (referred to by NCDPI as "School Nutrition Excluded").

Buncombe County Schools

Per Pupil Expenditures - Governmental Operating Funds 2013-14 to 2017-18											Change over Period
	2013-14		2014-15		2015-16		2016-17		2017-18		
	Dollars	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank	
State	\$5,262	91	\$5,573	87	\$5,665	87	\$5,789	95	\$5,985	98	13.74%
Federal	\$529	95	\$560	92	\$534	96	\$536	96	\$611	74	15.49%
Local	\$2,064	30	\$2,252	25	\$2,381	20	\$2,589	19	\$2,813	15	36.26%
Total	\$7,856	80	\$8,386	68	\$8,579	71	\$8,914	65	\$9,408	57	19.76%

North Carolina Statewide Average

Per Pupil Expenditures - Governmental Operating Funds 2013-14 to 2017-18						Change over Period
	2013-2014	2014-2015	2015-2016	2016-2017	2017-18	
	Dollars	Dollars	Dollars	Dollars	Dollars	
State	\$5,385	\$5,634	\$5,720	\$5,952	\$6,149	14.18%
Federal	\$643	\$639	\$615	\$617	\$618	-3.81%
Local	\$1,969	\$2,029	\$2,068	\$2,117	\$2,216	12.53%
Total	\$7,997	\$8,301	\$8,402	\$8,686	\$8,984	12.34%

As the chart above illustrates, Buncombe County Schools' share of the State funding provided to all North Carolina School Districts has slightly decreased from being the 91st highest (out of 115 school districts statewide) to 98th over the period from 2013-14 to 2017-18. **What that ranking means is that only 17 of the 115 school districts in the State currently receive less State per-pupil funding than we do and that 97 of the 115 school districts in the State currently receive more per State funding than we do.**

The chart also illustrates overall federal funding has moderately increased by over 15%, from \$529/per pupil in 2013-14 to \$611/per pupil in 2017-18. This is a greater increase than for the State (13.74% increase) because the federal funds were targeted for changing socio-economic environments for overall student populations as well as exceptional children and economically disadvantaged populations. Specific federal grants were applied for and awarded for behavioral support. The challenge with federal funding is the uncertainty of continuation and sustainability which creates an even greater financial challenge.

When the non-governmental operating fund, the School Nutrition Fund, is added in, our State ranking remains unchanged, but our federal revenue ranking decreases slightly compared with the rest of the State. Although the State provides a small amount of support for School Nutrition operations, it does not perceptibly impact the overall ranking of State funding to Buncombe County Schools in most years.

The charts that include the enterprise fund, the School Nutrition Fund, are shown below.

Buncombe County Schools

Per Pupil Expenditures - All Operating Funds (Including Child Nutrition) 2013-14 to 2017-18											Change over Period
	2013-14		2014-15		2015-16		2016-17		2017-18		
	Dollars	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank	
State	\$5,266	91	\$5,577	87	\$5,669	87	\$5,793	95	\$5,989	98	13.73%
Federal	\$905	90	\$932	90	\$917	93	\$920	92	\$1,011	79	11.68%
Local	\$2,209	30	\$2,404	24	\$2,493	20	\$2,693	20	\$2,940	15	33.09%
Total	\$8,380	83	\$8,914	71	\$9,080	71	\$9,406	68	\$9,940	55	18.61%

North Carolina Statewide Average

Per Pupil Expenditures - All Operating Funds (Including Child Nutrition) 2013-14 to 2017-18						Change over Period
	2013-14	2014-15	2015-16	2016-17	2017-18	
	Dollars	Dollars	Dollars	Dollars	Dollars	
State	\$5,390	\$5,638	\$5,724	\$5,957	\$6,154	14.17%
Federal	\$991	\$1,011	\$1,006	\$1,017	\$1,018	2.68%
Local	\$2,095	\$2,135	\$2,158	\$2,199	\$2,306	10.05%
Total	\$8,477	\$8,784	\$8,888	\$9,172	\$9,478	11.81%

Because, as an enterprise fund, the School Nutrition Fund is a completely separate operation from the other operating funds, Buncombe County Schools has consistently used the data that excludes the School Nutrition Fund and that shows only the governmental operating funds. This is reflected on the previous page in the analyses and presentations of statistical data.

Presentation of Consolidated Information for the Governmental Operating Funds

Charts in this section show comparative information for 2016-17 and 2017-18 actual expenditures, the 2018-19 amended budget and the 2019-20 base budgets for the State Public School Fund (Fund 1), the Local Current Expense Fund (Fund 2), the Federal Grants Fund (Fund 3), and the Other Specific Revenue Fund (Fund 8) individually and aggregated into a total for all governmental operating funds. The charts also show the School Nutrition Fund (Fund 5) and present a total for all operating funds, but because that enterprise fund must remain separate from the other operating funds, the focus of budget discussions will therefore be on the total program supported by the four governmental operating funds.

As shown on the charts below, for the two prior fiscal years for which actual expenditure data is reported on the base budget document, among the governmental funds, personnel services expenditures comprised approximately 88% of all expenditures.

When the enterprise fund, the School Nutrition Fund, is added into the mix, the overall percent spent on personnel services expenditures comprised approximately 86% to 87% of the total operating budget.

2016-17 Actual Expenditures										
		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
100	SALARIES	\$99,066,113.93	\$33,491,873.53	\$8,291,378.00	\$3,365,238.38	\$144,214,603.84	65.60%	\$4,101,455.95	\$148,316,059.79	63.68%
200	EMPLOYEE BENEFITS	\$34,795,287.66	\$10,760,074.02	\$3,047,497.32	\$1,060,310.52	\$49,663,169.52	22.59%	\$1,766,021.45	\$51,429,190.97	22.08%
Sub-total Personnel Services		\$133,861,402	\$44,251,948	\$11,338,875	\$4,425,549	\$193,877,773	88.19%	\$5,867,477	\$199,745,251	85.77%
300	PURCHASED SERVICES	\$2,106,281.03	\$8,041,267.59	\$961,998.24	\$996,538.20	\$12,106,085.06	5.51%	\$842,498.03	\$12,948,583.09	5.56%
400	SUPPLIES AND MATERIALS	\$3,340,482.72	\$4,370,637.38	\$934,177.27	\$507,550.76	\$9,152,848.13	4.16%	\$6,296,968.58	\$15,449,816.71	6.63%
500	CAPITAL OUTLAY	\$143,381.68	\$355.00	\$0.00	\$20,181.11	\$163,917.79	0.07%	\$50,854.00	\$214,771.79	0.09%
700	TRANSFERS	\$95,487.79	\$4,326,936.19	\$0.00	\$113,925.42	\$4,536,349.40	2.06%	\$0.00	\$4,536,349.40	1.95%
Total		\$139,547,035	\$60,991,144	\$13,235,051	\$6,063,744	\$219,836,974	100.00%	\$13,057,798	\$232,894,772	100.00%

2017-18 Actual Expenditures										
		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
100	SALARIES	\$101,265,020.92	\$37,344,282.96	\$9,164,151.62	\$2,709,839.67	\$150,483,295.17	65.63%	\$4,217,707.29	\$154,701,002.46	63.76%
200	EMPLOYEE BENEFITS	\$36,032,541.50	\$12,233,151.10	\$3,340,756.48	\$878,522.27	\$52,484,971.35	22.89%	\$2,174,359.10	\$54,659,330.45	22.53%
Sub-total Personnel Services		\$137,297,562	\$49,577,434	\$12,504,908	\$3,588,362	\$202,968,267	88.53%	\$6,392,066	\$209,360,333	86.28%
300	PURCHASED SERVICES	\$2,157,986.19	\$7,742,797.57	\$813,030.54	\$1,338,980.49	\$12,052,794.79	5.26%	\$837,727.45	\$12,890,522.24	5.31%
400	SUPPLIES AND MATERIALS	\$2,798,183.93	\$4,395,044.33	\$1,513,268.35	\$451,478.11	\$9,157,974.72	3.99%	\$6,098,240.62	\$15,256,215.34	6.29%
500	CAPITAL OUTLAY	\$31,729.70	\$16,150.00	\$22,455.00	\$0.00	\$70,334.70	0.03%	\$46,137.21	\$116,471.91	0.05%
700	TRANSFERS	\$97,164.42	\$4,884,584.90	\$0.00	\$42,918.02	\$5,024,667.34	2.19%	\$0.00	\$5,024,667.34	2.07%
Total		\$142,382,627	\$66,616,011	\$14,853,662	\$5,421,739	\$229,274,038	100.00%	\$13,374,172	\$242,648,210	100.00%

Because personnel services expenditures account for such a large percentage of overall expenditures, it is difficult to make significant budget adjustments without reducing staffing levels, which adversely affects delivery of services to students.

Both the current 2018-19 budget as amended through April and the base budget for the 2019-20 fiscal year show personnel services expenditures as being about 1% less (86.21% for 2018-19 and to 85.90% projected for 2019-20 rather than 84.31% for the governmental operating funds shown in 2016-17 and 83.94% for all operating funds for both years). This reflects the requirement for federal grants to hold a portion of their funds in an “unbudgeted” status to cover the timing differences between the grant’s fiscal year and the State of North Carolina’s July 1 – June 30 fiscal year. The United States government operates on an October 1 – September 30 fiscal year, and funds for federal grants are held back to cover operations in the July 1 – September 30 period. Grants in the Other Specific Revenue Fund may have other fiscal years, such as August 1 – July 31.

After these fiscal years are closed out, we expect to see the same percentages as in the prior years because the unbudgeted funds will be left unspent at year-end and will be re-appropriated in the next fiscal year to cover the July 1 – September 30th period mentioned above. Because these unbudgeted funds were not expended, they are not in the base by which personnel services expenditures are divided, causing the personal services percentage to increase.

2018-19 Amended Operating Budget

	State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
100 SALARIES	\$103,887,186.05	\$38,844,061.00	\$10,011,121.33	\$1,690,191.75	\$154,432,560.13	62.24%	\$4,193,162.00	\$158,625,722.13	60.80%
200 EMPLOYEE BENEFITS	\$40,585,134.45	\$14,425,343.00	\$3,878,078.83	\$602,692.64	\$59,491,248.92	23.98%	\$1,827,759.00	\$61,319,007.92	23.50%
Sub-total Personnel Services	\$144,472,321	\$53,269,404	\$13,889,200	\$2,292,884	\$213,923,809	86.21%	\$6,020,921	\$219,944,730	84.31%
300 PURCHASED SERVICES	\$2,351,119.85	\$9,213,649.00	\$3,846,723.49	\$2,324,303.08	\$17,735,795.42	7.15%	\$837,333.00	\$18,573,128.42	7.12%
400 SUPPLIES AND MATERIALS	\$4,080,471.20	\$3,525,968.00	\$2,196,264.00	\$667,292.36	\$10,469,995.56	4.22%	\$5,886,021.00	\$16,356,016.56	6.27%
500 CAPITAL OUTLAY	\$49,948.00	\$750.00	\$53,988.25	\$4,320.00	\$109,006.25	0.04%	\$99.00	\$109,105.25	0.04%
700 TRANSFERS	\$0.00	\$5,857,440.00	\$0.00	\$40,000.00	\$5,897,440.00	2.38%	\$0.00	\$5,897,440.00	2.26%
Total	\$150,953,860	\$71,867,211	\$19,986,176	\$5,328,800	\$248,136,046	100.00%	\$12,744,374	\$260,880,420	100.00%

2019-20 Base Operating Budget

	State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
100 SALARIES	\$101,152,563.00	\$39,767,151.00	\$10,035,754.00	\$1,267,234.00	\$152,222,702.00	62.10%	\$4,323,957.00	\$156,546,659.00	60.62%
200 EMPLOYEE BENEFITS	\$39,488,457.00	\$14,519,860.00	\$3,888,659.00	\$428,202.00	\$58,325,178.00	23.80%	\$1,882,592.00	\$60,207,770.00	23.31%
Sub-total Personnel Services	\$140,641,020	\$54,287,011	\$13,924,413	\$1,695,436	\$210,547,880	85.90%	\$6,206,549	\$216,754,429	83.94%
300 PURCHASED SERVICES	\$2,288,422.00	\$9,180,314.00	\$3,950,802.00	\$2,161,892.00	\$17,581,430.00	7.17%	\$862,453.00	\$18,443,883.00	7.14%
400 SUPPLIES AND MATERIALS	\$3,950,247.00	\$4,247,577.00	\$2,196,264.00	\$457,648.00	\$10,851,736.00	4.43%	\$6,062,601.00	\$16,914,337.00	6.55%
500 CAPITAL OUTLAY	\$48,616.00	\$769.00	\$43,035.00	\$2,576.00	\$94,996.00	0.04%	\$102.00	\$95,098.00	0.04%
700 TRANSFERS	\$0.00	\$6,008,815.00	\$0.00	\$23,858.00	\$6,032,673.00	2.46%	\$0.00	\$6,032,673.00	2.34%
Total	\$146,928,305	\$73,724,486	\$20,114,514	\$4,341,410	\$245,108,715	100.00%	\$13,131,705	\$258,240,420	100.00%

Most of the personnel employed by Buncombe County Schools are engaged in educational activities. It is therefore to be expected that the majority of our expenditures are in the Instructional Services (5000) purpose. As shown below, for the two prior years 2016-17 and 2017-18 for which actual expenditure data is reported on the base budget document, among the governmental operating funds, Instructional Services expenditures accounted for roughly 75.64% for 2016-17 and 79.42% for 2017-18 of total expenditures. When Child Nutrition Fund expenditures are added in, the portion of the total operating budget is devoted to 71.47% for 2016-17 and 75.05% for 2017-18.

2016-17 Actual Expenditures

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
5000	INSTRUCTIONAL SERVICES	\$122,212,380.94	\$34,524,428.14	\$12,035,538.37	\$4,649,660.94	\$ 173,422,008	78.89%	\$0.00	\$ 173,422,008	74.46%
6000	SUPPORT SERVICES	\$17,241,504.59	\$22,140,259.17	\$918,056.97	\$1,132,196.66	\$ 41,432,017	18.85%	\$0.00	\$ 41,432,017	17.79%
7000	ANCILLARY SERVICES	\$2,644.24	\$977.51	\$0.00	\$28,544.20	\$ 32,166	0.01%	\$12,327,642.06	\$ 12,359,808	5.31%
8000	NON-PROGRAMMED CHA	\$90,505.06	\$4,325,478.88	\$281,455.49	\$253,342.59	\$ 4,950,782	2.25%	\$730,155.95	\$ 5,680,938	2.44%
Total		\$139,547,035	\$60,991,144	\$13,235,051	\$6,063,744	\$219,836,974	100.00%	\$13,057,798	\$232,894,772	100.00%

2017-18 Actual Expenditures

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
5000	INSTRUCTIONAL SERVICES	\$125,119,359.98	\$39,580,420.09	\$13,530,101.49	\$3,866,306.53	\$ 182,096,188	79.42%	\$0.00	\$ 182,096,188	75.05%
6000	SUPPORT SERVICES	\$17,171,212.33	\$22,160,698.10	\$1,008,532.54	\$1,393,445.44	\$ 41,733,888	18.20%	\$0.00	\$ 41,733,888	17.20%
7000	ANCILLARY SERVICES	\$7,352.24	\$68.40	\$15,185.00	\$31,191.59	\$ 53,797	0.02%	\$12,630,589.14	\$ 12,684,386	5.23%
8000	NON-PROGRAMMED CHA	\$84,702.11	\$4,874,824.27	\$300,170.05	\$130,795.00	\$ 5,390,491	2.35%	\$743,582.53	\$ 6,134,074	2.53%
Total		\$142,382,627	\$66,616,011	\$14,853,989	\$5,421,739	\$229,274,365	100.00%	\$13,374,172	\$242,648,537	100.00%

In the current amended budget as shown on the chart on the next page, appropriations for Instructional Services is about 78%.

However, because budgeted appropriations, by law, must be high enough to cover encumbrances as well as actual expenditures, and because encumbrances are NOT reported as expenditures as reported on the financial statements at year end, the total budget is always higher than actual total expenditures. Outstanding encumbrances at year end tend to occur more frequently in the other purposes than in the Instructional Programs Purpose; this results in the percentage of Instructional Program expenditures to actual expenditures usually being higher than the proportion of budgeted Instructional Programs appropriations to budgeted total appropriations.

When the financial statements for the year ending June 30, 2019 are finalized, we expect that the proportion of Instructional Services expenditures to total expenditures will once again reflect about 78%.

2018-19 Amended Operating Budget

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
5000	INSTRUCTIONAL SERVICES	\$132,542,673.70	\$42,446,498.00	\$16,378,570.88	\$3,076,702.83	\$ 194,444,445	78.36%	\$0.00	\$ 194,444,445	74.53%
6000	SUPPORT SERVICES	\$18,291,548.66	\$23,454,439.00	\$1,210,895.39	\$2,087,270.00	\$ 45,044,153	18.15%	\$0.00	\$ 45,044,153	17.27%
7000	ANCILLARY SERVICES	\$128,685.00	\$31,573.00	\$10,952.84	\$33,400.00	\$ 204,611	0.08%	\$11,992,292.00	\$ 12,196,903	4.68%
8000	NON-PROGRAMMED CHA	(\$9,047.81)	\$5,934,701.00	\$2,385,756.79	\$131,427.00	\$ 8,442,837	3.40%	\$752,082.00	\$ 9,194,919	3.52%
	Total	\$150,953,860	\$71,867,211	\$19,986,176	\$5,328,800	\$248,136,046	100.00%	\$12,744,374	\$260,880,420	100.00%

This same factor applies to the 2019-20 base budget, which shows approximately 77% devoted to Instructional Services.

2019-20 Base Operating Budget

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
5000	INSTRUCTIONAL SERVICES	\$129,179,366.00	\$42,231,836.00	\$16,493,901.00	\$2,401,710.00	\$ 190,306,813	77.64%	\$0.00	\$190,306,813.00	73.69%
6000	SUPPORT SERVICES	\$17,631,396.00	\$25,128,175.00	\$1,206,871.00	\$1,841,390.00	\$ 45,807,832	18.69%	\$0.00	\$45,807,832.00	17.74%
7000	ANCILLARY SERVICES	\$117,543.00	\$30,672.00	\$0.00	\$19,921.00	\$ 168,136	0.07%	\$12,357,061.00	\$12,525,197.00	4.85%
8000	NON-PROGRAMMED CHA	\$0.00	\$6,333,803.00	\$2,413,742.00	\$78,389.00	\$ 8,825,934	3.60%	\$774,644.00	\$9,600,578.00	3.72%
	Total	\$146,928,305	\$73,724,486	\$20,114,514	\$4,341,410	\$245,108,715	100.00%	\$13,131,705	\$258,240,420	100.00%

Presentation of budget and actual expenditures by Program Report Code (PRC)

A final way of looking at actual expenditure history, current, and next year base budgets is by program report code or “PRC.” The charts on the following pages provide a comparative history of the individual components of funding for our total operating budget.

This page is intentional blank to allow the following charts to display correctly.

2016-17 Actual Expenditures by Program Report Code (PRC)

	State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
001 CLASSROOM TEACHERS	\$ 68,221,633.43	\$ 8,912,956.16	\$ -	\$ 378,516.44	\$ 77,513,106.03	35.26%	\$ -	\$ 77,513,106.03	33.28%
002 CENTRAL OFFICE ADMINISTRATION	\$ 1,267,323.60	\$ 661,740.77	\$ -	\$ -	\$ 1,929,064.37	0.88%	\$ -	\$ 1,929,064.37	0.83%
003 NON INSTRUCTIONAL SUPPORT PERSONNL	\$ 6,336,748.87	\$ 7,188,934.95	\$ -	\$ -	\$ 13,525,683.82	6.15%	\$ -	\$ 13,525,683.82	5.81%
005 SCHOOL BUILDING ADMINISTRATION	\$ 5,754,176.05	\$ 3,438,437.95	\$ -	\$ -	\$ 9,192,614.00	4.18%	\$ -	\$ 9,192,614.00	3.95%
007 INSTRUCTIONAL SUPPORT	\$ 7,415,785.02	\$ 1,611,665.24	\$ -	\$ -	\$ 9,027,450.26	4.11%	\$ -	\$ 9,027,450.26	3.88%
009 NON CONTRIBUTORY EMP BENEFITS	\$ 1,453,288.75	\$ 111,071.28	\$ -	\$ 4,957.92	\$ 1,569,317.95	0.71%	\$ -	\$ 1,569,317.95	0.67%
010 DOLLARS FOR GIFTED PERSONNEL	\$ 4,673,294.00	\$ 240,296.02	\$ -	\$ -	\$ 4,913,590.02	2.24%	\$ -	\$ 4,913,590.02	2.11%
011 NON CONTRIBUTORY BENEFITS	\$ 3,429.74	\$ -	\$ -	\$ -	\$ 3,429.74	0.00%	\$ -	\$ 3,429.74	0.00%
012 DRIVER TRAINING	\$ 481,197.00	\$ -	\$ -	\$ -	\$ 481,197.00	0.22%	\$ -	\$ 481,197.00	0.21%
013 VOCATIONAL EDUCATION MOE	\$ 7,111,965.63	\$ 668,633.29	\$ -	\$ 35,421.96	\$ 7,816,020.88	3.56%	\$ -	\$ 7,816,020.88	3.36%
014 VOCATIONAL PROGRAM SUPPORT	\$ 340,064.00	\$ 13,651.73	\$ -	\$ -	\$ 353,715.73	0.16%	\$ -	\$ 353,715.73	0.15%
015 SCHOOL TECHNOLOGY FUND	\$ 599,686.79	\$ 4,774,247.50	\$ -	\$ 425.00	\$ 5,374,359.29	2.44%	\$ -	\$ 5,374,359.29	2.31%
016 SUMMER READING CAMP	\$ 339,730.76	\$ -	\$ -	\$ -	\$ 339,730.76	0.15%	\$ -	\$ 339,730.76	0.15%
017 CAREER TECHNICAL EDUCATION	\$ -	\$ -	\$ 319,212.00	\$ -	\$ 319,212.00	0.15%	\$ -	\$ 319,212.00	0.14%
020 FOREIGN EXCHANGE TEACHERS	\$ 1,184,992.78	\$ 76,914.81	\$ -	\$ -	\$ 1,261,907.59	0.57%	\$ -	\$ 1,261,907.59	0.54%
022 MENTORS	\$ -	\$ 58.32	\$ -	\$ -	\$ 58.32	0.00%	\$ -	\$ 58.32	0.00%
024 DISADVANTAGED STUDENT SUP FUND	\$ 631.03	\$ 5,813.74	\$ -	\$ -	\$ 6,444.77	0.00%	\$ -	\$ 6,444.77	0.00%
026 EDUCATION FOR HOMELESS CHILDREN	\$ -	\$ 432.98	\$ 31,629.32	\$ -	\$ 32,062.30	0.01%	\$ -	\$ 32,062.30	0.01%
027 TEACHER ASSISTANTS	\$ 5,686,732.80	\$ 4,898,605.74	\$ -	\$ 688.04	\$ 10,586,026.58	4.82%	\$ -	\$ 10,586,026.58	4.55%
029 WILLIE M.	\$ 191,781.15	\$ 145,067.70	\$ -	\$ -	\$ 336,848.85	0.15%	\$ -	\$ 336,848.85	0.14%
032 CHILDREN WITH SPECIAL NEEDS	\$ 13,727,824.00	\$ 3,761,178.52	\$ -	\$ 90,651.07	\$ 17,579,653.59	8.00%	\$ -	\$ 17,579,653.59	7.55%
033 MERIT BONUS	\$ 247,472.61	\$ -	\$ -	\$ -	\$ 247,472.61	0.11%	\$ -	\$ 247,472.61	0.11%
034 ACADEMICALLY\INTELL GIFTED	\$ 28,514.77	\$ 35,188.58	\$ -	\$ -	\$ 63,703.35	0.03%	\$ -	\$ 63,703.35	0.03%
035 CHILD NUTRITION	\$ -	\$ 977.51	\$ -	\$ 43,298.98	\$ 44,276.49	0.02%	\$ 13,057,798.01	\$ 13,102,074.50	5.63%
036 SUPPORT FOR CHARTER SCHOOLS	\$ -	\$ 3,928,264.03	\$ -	\$ -	\$ 3,928,264.03	1.79%	\$ -	\$ 3,928,264.03	1.69%
039 STUDENT RESOURCE OFFICERS	\$ 215,600.00	\$ -	\$ -	\$ -	\$ 215,600.00	0.10%	\$ -	\$ 215,600.00	0.09%
045 TOP PAY SCALE BONUS	\$ 98,239.22	\$ -	\$ -	\$ -	\$ 98,239.22	0.04%	\$ -	\$ 98,239.22	0.04%
046 BONUS PAY	\$ 219,437.66	\$ 69,914.30	\$ -	\$ -	\$ 289,351.96	0.13%	\$ -	\$ 289,351.96	0.12%
049 IDEA TITLE VI-B PRE-SCH HANDICAPPED	\$ -	\$ 207.77	\$ 205,879.93	\$ -	\$ 206,087.70	0.09%	\$ -	\$ 206,087.70	0.09%
050 ESEA TITLE I-BASIC PROGRAMS	\$ -	\$ 45,273.72	\$ 6,189,153.76	\$ -	\$ 6,234,427.48	2.84%	\$ -	\$ 6,234,427.48	2.68%
051 ESEA TITLE I-MIGRANT EDUCATION	\$ -	\$ 3,251.03	\$ 126,051.89	\$ -	\$ 129,302.92	0.06%	\$ -	\$ 129,302.92	0.06%
054 LIMITED ENGLISH (LEP)	\$ -	\$ 216,972.71	\$ -	\$ -	\$ 216,972.71	0.10%	\$ -	\$ 216,972.71	0.09%
055 LEARN AND EARN	\$ 633,291.80	\$ 35,176.68	\$ -	\$ -	\$ 668,468.48	0.30%	\$ -	\$ 668,468.48	0.29%
056 TRANSPORATION OF PUPILS	\$ 7,696,076.00	\$ 567,860.30	\$ -	\$ -	\$ 8,263,936.30	3.76%	\$ -	\$ 8,263,936.30	3.55%
060 IDEA TITLE VI-B HANDICAPPED	\$ -	\$ 77,325.88	\$ 5,254,220.36	\$ -	\$ 5,331,546.24	2.43%	\$ -	\$ 5,331,546.24	2.29%
061 CLASSROOM MATERIALS\SUPPLIES	\$ 246,542.01	\$ 1,547,433.33	\$ -	\$ 56,787.27	\$ 1,850,762.61	0.84%	\$ -	\$ 1,850,762.61	0.79%
063 SPECIAL NEEDS	\$ 328,085.12	\$ -	\$ -	\$ -	\$ 328,085.12	0.15%	\$ -	\$ 328,085.12	0.14%
068 ALTERNATIVE SCHOOLS	\$ 203,175.81	\$ 20,349.53	\$ -	\$ 258,353.48	\$ 481,878.82	0.22%	\$ -	\$ 481,878.82	0.21%
069 ALTERNATIVE PROG\AT RISK STUDENTS	\$ 4,376,482.79	\$ 1,417,863.12	\$ -	\$ 258,551.51	\$ 6,052,897.42	2.75%	\$ -	\$ 6,052,897.42	2.60%
073 SCHOOL CONNECTIVITY	\$ 331,846.32	\$ -	\$ -	\$ -	\$ 331,846.32	0.15%	\$ -	\$ 331,846.32	0.14%
085 MCLASS	\$ 131,985.30	\$ -	\$ -	\$ -	\$ 131,985.30	0.06%	\$ -	\$ 131,985.30	0.06%
100 REWARD SCHOOL MINI-GRANT	\$ -	\$ -	\$ 68,071.47	\$ -	\$ 68,071.47	0.03%	\$ -	\$ 68,071.47	0.03%
103 TITLE II-IMPROVE TEACHER QUALITY	\$ -	\$ (0.26)	\$ 760,124.82	\$ -	\$ 760,124.56	0.35%	\$ -	\$ 760,124.56	0.33%
104 TITLE III LANGUAGE ACQUISITION	\$ -	\$ 10,145.39	\$ 201,297.42	\$ -	\$ 211,442.81	0.10%	\$ -	\$ 211,442.81	0.09%
105 TITLE SCHOOL IMPROVEMENT	\$ -	\$ -	\$ 42,898.52	\$ -	\$ 42,898.52	0.02%	\$ -	\$ 42,898.52	0.02%
111 TITLE III LANGUAGE ACQUISITION	\$ -	\$ -	\$ 2,593.28	\$ -	\$ 2,593.28	0.00%	\$ -	\$ 2,593.28	0.00%
112 MATH/SCIENCE PARTNERSHIP	\$ -	\$ -	\$ -	\$ 587.91	\$ 587.91	0.00%	\$ -	\$ 587.91	0.00%
118 IDEA VIB SPECIAL NEEDS TARG	\$ -	\$ -	\$ 17,135.65	\$ -	\$ 17,135.65	0.01%	\$ -	\$ 17,135.65	0.01%
119 IDEA TARGETED ASSISTANCE PRESCHOOL	\$ -	\$ -	\$ 16,782.41	\$ -	\$ 16,782.41	0.01%	\$ -	\$ 16,782.41	0.01%
156 RACE TO THE TOP ARRA	\$ -	\$ 346,093.52	\$ -	\$ -	\$ 346,093.52	0.16%	\$ -	\$ 346,093.52	0.15%

301	JROTC	\$	-	\$	-	\$	-	\$	566,392.20	\$	566,392.20	0.26%	\$	-	\$	566,392.20	0.24%
303	WORKFORCE INVESTMENT ACT	\$	-	\$	-	\$	-	\$	138,096.20	\$	138,096.20	0.06%	\$	-	\$	138,096.20	0.06%
305	MEDICAID ADMIN OUTREACH	\$	-	\$	-	\$	-	\$	133,450.10	\$	133,450.10	0.06%	\$	-	\$	133,450.10	0.06%
306	MEDICAID FEE-SERVICE REIMBU	\$	-	\$	-	\$	-	\$	1,786,079.95	\$	1,786,079.95	0.81%	\$	-	\$	1,786,079.95	0.77%
332	CAROL M WHITE P.E.P.	\$	-	\$	-	\$	-	\$	220,105.99	\$	220,105.99	0.10%	\$	-	\$	220,105.99	0.09%
371	CLASS GRANT	\$	-	\$	-	\$	-	\$	447,801.50	\$	447,801.50	0.20%	\$	-	\$	447,801.50	0.19%
421	EDUCATION WORKFORCE	\$	-	\$	-	\$	-	\$	153,967.41	\$	153,967.41	0.07%	\$	-	\$	153,967.41	0.07%
504	BCS FOUNDATION	\$	-	\$	-	\$	-	\$	92,139.96	\$	92,139.96	0.04%	\$	-	\$	92,139.96	0.04%
505	TD BANK GRANT	\$	-	\$	-	\$	-	\$	2,164.45	\$	2,164.45	0.00%	\$	-	\$	2,164.45	0.00%
517	CAREER ACADEMY - ERWIN HIGH	\$	-	\$	-	\$	-	\$	103,191.70	\$	103,191.70	0.05%	\$	-	\$	103,191.70	0.04%
519	SOM- DROP OUT GRANT	\$	-	\$	-	\$	-	\$	88,211.19	\$	88,211.19	0.04%	\$	-	\$	88,211.19	0.04%
525	BOOKMOBILE	\$	-	\$	-	\$	-	\$	2,677.27	\$	2,677.27	0.00%	\$	-	\$	2,677.27	0.00%
533	DUKE ENERGY GRANT	\$	-	\$	-	\$	-	\$	10,060.66	\$	10,060.66	0.00%	\$	-	\$	10,060.66	0.00%
534	Z SMITH REYNOLDS FOUNDATION	\$	-	\$	-	\$	-	\$	21,563.18	\$	21,563.18	0.01%	\$	-	\$	21,563.18	0.01%
537	MIGRANT MEP GRANT	\$	-	\$	-	\$	-	\$	3,528.97	\$	3,528.97	0.00%	\$	-	\$	3,528.97	0.00%
538	AMERICAN INSTITUTE OF MATH	\$	-	\$	-	\$	-	\$	826.40	\$	826.40	0.00%	\$	-	\$	826.40	0.00%
539	EL EDUCATION GRANT	\$	-	\$	-	\$	-	\$	4,865.79	\$	4,865.79	0.00%	\$	-	\$	4,865.79	0.00%
541	FOUNDATION GRANT FOR IPADS	\$	-	\$	-	\$	-	\$	1,439.27	\$	1,439.27	0.00%	\$	-	\$	1,439.27	0.00%
569	GRADUATION INITIATIVE-EBLEN	\$	-	\$	-	\$	-	\$	65,556.79	\$	65,556.79	0.03%	\$	-	\$	65,556.79	0.03%
574	BURROUGHS WELLCOME GRANT	\$	-	\$	-	\$	-	\$	52,313.23	\$	52,313.23	0.02%	\$	-	\$	52,313.23	0.02%
599	HANBAN- CONFUCIOUS CLASSROOM	\$	-	\$	77,858.29	\$	-	\$	72,323.83	\$	150,182.12	0.07%	\$	-	\$	150,182.12	0.06%
610	HOMINY VALLEY SUPPLEMENTAL	\$	-	\$	-	\$	-	\$	15,012.87	\$	15,012.87	0.01%	\$	-	\$	15,012.87	0.01%
640	VENDING PROCEEDS	\$	-	\$	-	\$	-	\$	8,425.42	\$	8,425.42	0.00%	\$	-	\$	8,425.42	0.00%
706	UNREIMBURSED ACTIVITY BUS USAGE	\$	-	\$	129,094.93	\$	-	\$	119,084.30	\$	248,179.23	0.11%	\$	-	\$	248,179.23	0.11%
801	BOARD OF EDUCATION	\$	-	\$	797,949.79	\$	-	\$	-	\$	797,949.79	0.36%	\$	-	\$	797,949.79	0.34%
802	MAINTENANCE SERVICES	\$	-	\$	11,079,188.97	\$	-	\$	370,333.18	\$	11,449,522.15	5.21%	\$	-	\$	11,449,522.15	4.92%
805	OUTSIDE ORG REIMB	\$	-	\$	-	\$	-	\$	(3,804.63)	\$	(3,804.63)	0.00%	\$	-	\$	(3,804.63)	0.00%
841	TESTING SERVICES	\$	-	\$	9,327.46	\$	-	\$	-	\$	9,327.46	0.00%	\$	-	\$	9,327.46	0.00%
842	SEX EDUCATION	\$	-	\$	128,467.04	\$	-	\$	-	\$	128,467.04	0.06%	\$	-	\$	128,467.04	0.06%
843	INTRAMURAL\EXTRA CURRICULAR	\$	-	\$	75,158.71	\$	-	\$	-	\$	75,158.71	0.03%	\$	-	\$	75,158.71	0.03%
844	TRANSFERS TO INDIVIDUAL SCH	\$	-	\$	388,079.00	\$	-	\$	-	\$	388,079.00	0.18%	\$	-	\$	388,079.00	0.17%
845	PARKING SECURITY	\$	-	\$	-	\$	-	\$	109,927.11	\$	109,927.11	0.05%	\$	-	\$	109,927.11	0.05%
846	CURRICULUM-ELEMENTARY	\$	-	\$	178,150.08	\$	-	\$	48,458.23	\$	226,608.31	0.10%	\$	-	\$	226,608.31	0.10%
847	CURRICULUM SECONDARY	\$	-	\$	81,455.29	\$	-	\$	-	\$	81,455.29	0.04%	\$	-	\$	81,455.29	0.03%
848	PURCHASING/WAREHOUSE OPERATIONS	\$	-	\$	104,373.33	\$	-	\$	109,034.02	\$	213,407.35	0.10%	\$	-	\$	213,407.35	0.09%
849	MIDDLE SCHOOLS/ILT	\$	-	\$	132,990.78	\$	-	\$	-	\$	132,990.78	0.06%	\$	-	\$	132,990.78	0.06%
850	MEDIA SERVICES	\$	-	\$	81,089.22	\$	-	\$	-	\$	81,089.22	0.04%	\$	-	\$	81,089.22	0.03%
851	CULTURAL ARTS	\$	-	\$	134,066.92	\$	-	\$	380.43	\$	134,447.35	0.06%	\$	-	\$	134,447.35	0.06%
852	ATHLETICS	\$	-	\$	847,701.07	\$	-	\$	-	\$	847,701.07	0.39%	\$	-	\$	847,701.07	0.36%
853	HAZELTON TRUST FUND	\$	-	\$	8,813.95	\$	-	\$	1,563.76	\$	10,377.71	0.00%	\$	-	\$	10,377.71	0.00%
854	HIGH SCHOOL REIMBURSED	\$	-	\$	-	\$	-	\$	(7,079.27)	\$	(7,079.27)	0.00%	\$	-	\$	(7,079.27)	0.00%
855	MIDDLE SCHOOL REIMBURSE	\$	-	\$	-	\$	-	\$	1.69	\$	1.69	0.00%	\$	-	\$	1.69	0.00%
856	ELEMENTARY SCHOOL REIMBURS	\$	-	\$	-	\$	-	\$	209.02	\$	209.02	0.00%	\$	-	\$	209.02	0.00%
857	PADDISON REIMBURSEMENT	\$	-	\$	-	\$	-	\$	93,622.31	\$	93,622.31	0.04%	\$	-	\$	93,622.31	0.04%
860	ASHEVILLE CITY SCHOOLS REIM	\$	-	\$	17,078.17	\$	-	\$	86,707.32	\$	103,785.49	0.05%	\$	-	\$	103,785.49	0.04%
880	CONTRACTS-CNTY OF BUNCOMBE	\$	-	\$	152,488.85	\$	-	\$	-	\$	152,488.85	0.07%	\$	-	\$	152,488.85	0.07%
888	LOSS ON INSURANCE PREM PAY	\$	-	\$	678.36	\$	-	\$	-	\$	678.36	0.00%	\$	-	\$	678.36	0.00%
889	SUPERINTENDENT DISCRETIONAR	\$	-	\$	11,268.63	\$	-	\$	-	\$	11,268.63	0.01%	\$	-	\$	11,268.63	0.00%
890	SUPERINTENDENT OFFICE	\$	-	\$	102,219.51	\$	-	\$	-	\$	102,219.51	0.05%	\$	-	\$	102,219.51	0.04%
891	ASSOCIATE SUPERINTENDENT OF	\$	-	\$	104,959.20	\$	-	\$	-	\$	104,959.20	0.05%	\$	-	\$	104,959.20	0.05%
892	ASSISTANT SUPERINTENDENTS O	\$	-	\$	156,254.57	\$	-	\$	-	\$	156,254.57	0.07%	\$	-	\$	156,254.57	0.07%
894	FINANCIAL SERVICES	\$	-	\$	620,358.93	\$	-	\$	-	\$	620,358.93	0.28%	\$	-	\$	620,358.93	0.27%
895	FACILITIES PLANNING	\$	-	\$	17,210.38	\$	-	\$	-	\$	17,210.38	0.01%	\$	-	\$	17,210.38	0.01%
896	STUDENT SERVICES	\$	-	\$	138,498.72	\$	-	\$	14,415.27	\$	152,913.99	0.07%	\$	-	\$	152,913.99	0.07%
897	COMMUNICATION SERVICES	\$	-	\$	293,461.50	\$	-	\$	-	\$	293,461.50	0.13%	\$	-	\$	293,461.50	0.13%
898	PERSONNEL SERVICES	\$	-	\$	290,898.21	\$	-	\$	-	\$	290,898.21	0.13%	\$	-	\$	290,898.21	0.12%
900	EMPLOYEE ENHANCEMENT COMMIT	\$	-	\$	-	\$	-	\$	2,457.74	\$	2,457.74	0.00%	\$	-	\$	2,457.74	0.00%
Total		\$	139,547,034.81	\$	60,991,143.70	\$	13,235,050.83	\$	6,063,744.39	\$	219,836,973.73	100%	\$	13,057,798.01	\$	232,894,771.74	100%

2017-18 Amended Operating Budget by Program Report Code (PRC)

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
001	CLASSROOM TEACHERS	\$ 69,836,044.00	\$ 11,145,577.00	\$ -	\$ 341,408.00	\$ 81,323,029.00	33.98%	\$ -	\$ 81,323,029.00	32.13%
002	CENTRAL OFFICE ADMINISTRATION	\$ 1,214,702.00	\$ 832,279.00	\$ -	\$ -	\$ 2,046,981.00	0.86%	\$ -	\$ 2,046,981.00	0.81%
003	NON INSTRUCTIONAL SUPPORT PERSONNL	\$ 6,204,146.00	\$ 7,840,001.00	\$ -	\$ -	\$ 14,044,147.00	5.87%	\$ -	\$ 14,044,147.00	5.55%
005	SCHOOL BUILDING ADMINISTRATION	\$ 6,302,011.00	\$ 3,531,080.00	\$ -	\$ 75,000.00	\$ 9,908,091.00	4.14%	\$ -	\$ 9,908,091.00	3.91%
007	INSTRUCTIONAL SUPPORT	\$ 7,797,896.00	\$ 1,950,185.00	\$ -	\$ -	\$ 9,748,081.00	4.07%	\$ -	\$ 9,748,081.00	3.85%
009	NON CONTRIBUTORY EMP BENEFITS	\$ 2,717,404.00	\$ 183,021.00	\$ -	\$ -	\$ 2,900,425.00	1.21%	\$ -	\$ 2,900,425.00	1.15%
010	DOLLARS FOR CERTIFIED PERSONNEL	\$ 3,301,672.00	\$ 1,272,248.00	\$ -	\$ -	\$ 4,573,920.00	1.91%	\$ -	\$ 4,573,920.00	1.81%
011	NON CONTRIBUTORY BENEFITS	\$ 3,230.00	\$ -	\$ -	\$ -	\$ 3,230.00	0.00%	\$ -	\$ 3,230.00	0.00%
012	DRIVER TRAINING	\$ 493,733.00	\$ -	\$ -	\$ -	\$ 493,733.00	0.21%	\$ -	\$ 493,733.00	0.20%
013	VOCATIONAL EDUCATION MOE	\$ 7,426,998.00	\$ 775,632.00	\$ -	\$ 110,807.00	\$ 8,313,437.00	3.47%	\$ -	\$ 8,313,437.00	3.28%
014	VOCATIONAL PROGRAM SUPPORT	\$ 343,527.00	\$ 15,130.00	\$ -	\$ -	\$ 358,657.00	0.15%	\$ -	\$ 358,657.00	0.14%
015	SCHOOL TECHNOLOGY FUND	\$ 461,269.00	\$ 4,807,393.00	\$ -	\$ -	\$ 5,268,662.00	2.20%	\$ -	\$ 5,268,662.00	2.08%
016	SUMMER READING CAMP	\$ 817,569.00	\$ -	\$ -	\$ -	\$ 817,569.00	0.34%	\$ -	\$ 817,569.00	0.32%
017	CAREER TECHNICAL EDUCATION	\$ -	\$ -	\$ 381,039.00	\$ -	\$ 381,039.00	0.16%	\$ -	\$ 381,039.00	0.15%
020	FOREIGN EXCHANGE TEACHERS	\$ 1,743,066.00	\$ 110,678.00	\$ -	\$ -	\$ 1,853,744.00	0.77%	\$ -	\$ 1,853,744.00	0.73%
024	DISADVANTAGED STUDENT SUP FUND	\$ -	\$ 7,475.00	\$ -	\$ -	\$ 7,475.00	0.00%	\$ -	\$ 7,475.00	0.00%
026	EDUCATION FOR HOMELESS CHILDREN	\$ -	\$ -	\$ 92,057.83	\$ -	\$ 92,057.83	0.04%	\$ -	\$ 92,057.83	0.04%
027	TEACHER ASSISTANTS	\$ 5,909,897.00	\$ 5,216,218.00	\$ -	\$ -	\$ 11,126,115.00	4.65%	\$ -	\$ 11,126,115.00	4.40%
029	WILLIE M.	\$ 193,405.00	\$ 162,873.00	\$ -	\$ -	\$ 356,278.00	0.15%	\$ -	\$ 356,278.00	0.14%
032	CHILDREN WITH SPECIAL NEEDS	\$ 14,254,419.00	\$ 4,587,505.00	\$ -	\$ 107,031.00	\$ 18,948,955.00	7.92%	\$ -	\$ 18,948,955.00	7.49%
034	ACADEMICALLY/INTELL GIFTED	\$ 70,130.00	\$ 54,160.00	\$ -	\$ -	\$ 124,290.00	0.05%	\$ -	\$ 124,290.00	0.05%
035	CHILD NUTRITION	\$ -	\$ -	\$ -	\$ 69,400.00	\$ 69,400.00	0.03%	\$ 13,834,492.71	\$ 13,903,892.71	5.49%
036	SUPPORT FOR CHARTER SCHOOLS	\$ -	\$ 4,633,990.00	\$ -	\$ -	\$ 4,633,990.00	1.94%	\$ -	\$ 4,633,990.00	1.83%
039	STUDENT RESOURCE OFFICERS	\$ 215,600.00	\$ -	\$ -	\$ -	\$ 215,600.00	0.09%	\$ -	\$ 215,600.00	0.09%
045	TOP PAY SCALE BONUS	\$ 94,080.00	\$ -	\$ -	\$ -	\$ 94,080.00	0.04%	\$ -	\$ 94,080.00	0.04%
046	THIRD GRADE READING TEACHER BONUS	\$ 157,293.74	\$ -	\$ -	\$ -	\$ 157,293.74	0.07%	\$ -	\$ 157,293.74	0.06%
048	BONUS PAY	\$ 524,631.00	\$ -	\$ -	\$ -	\$ 524,631.00	0.22%	\$ -	\$ 524,631.00	0.21%
049	IDEA TITLE VI-B PRE-SCH HANDICAPPED	\$ -	\$ -	\$ 342,001.00	\$ -	\$ 342,001.00	0.14%	\$ -	\$ 342,001.00	0.14%
050	ESEA TITLE I-BASIC PROGRAMS	\$ -	\$ -	\$ 9,656,814.91	\$ -	\$ 9,656,814.91	4.04%	\$ -	\$ 9,656,814.91	3.81%
051	ESEA TITLE I-MIGRANT EDUCATION	\$ -	\$ -	\$ 196,524.51	\$ -	\$ 196,524.51	0.08%	\$ -	\$ 196,524.51	0.08%
053	SCHOOL NUTRITION CAPITAL	\$ -	\$ -	\$ 15,185.00	\$ -	\$ 15,185.00	0.01%	\$ -	\$ 15,185.00	0.01%
054	LIMITED ENGLISH (LEP)	\$ 1,122,822.00	\$ 136,828.00	\$ -	\$ -	\$ 1,259,650.00	0.53%	\$ -	\$ 1,259,650.00	0.50%
055	LEARN AND EARN	\$ 400,000.00	\$ 132,072.00	\$ -	\$ -	\$ 532,072.00	0.22%	\$ -	\$ 532,072.00	0.21%
056	TRANSPORATION OF PUPILS	\$ 7,913,762.00	\$ 562,031.00	\$ -	\$ -	\$ 8,475,793.00	3.54%	\$ -	\$ 8,475,793.00	3.35%
058	CTE-CAPACITY BUILDING GRANT	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	0.02%	\$ -	\$ 50,000.00	0.02%
060	IDEA TITLE VI-B HANDICAPPED	\$ -	\$ -	\$ 7,349,634.00	\$ -	\$ 7,349,634.00	3.07%	\$ -	\$ 7,349,634.00	2.90%
061	CLASSROOM MATERIALS/SUPPLIES	\$ 430,093.00	\$ 1,559,384.00	\$ -	\$ 339,865.00	\$ 2,329,342.00	0.97%	\$ -	\$ 2,329,342.00	0.92%
063	SPECIAL NEEDS	\$ 273,115.00	\$ -	\$ -	\$ -	\$ 273,115.00	0.11%	\$ -	\$ 273,115.00	0.11%
067	MSA INTERN	\$ 44,083.00	\$ -	\$ -	\$ -	\$ 44,083.00	0.02%	\$ -	\$ 44,083.00	0.02%
068	ALTERNATIVE SCHOOLS	\$ 208,697.00	\$ 29,104.00	\$ -	\$ 276,116.00	\$ 513,917.00	0.21%	\$ -	\$ 513,917.00	0.20%
069	ALTERNATIVE PROG\AT RISK STUDENTS	\$ 4,942,378.00	\$ 909,906.00	\$ -	\$ 274,271.00	\$ 6,126,555.00	2.56%	\$ -	\$ 6,126,555.00	2.42%
073	SCHOOL CONNECTIVITY	\$ 106,927.00	\$ -	\$ -	\$ -	\$ 106,927.00	0.04%	\$ -	\$ 106,927.00	0.04%
082	IDEA VIB STATE IMPROVEMENT GRANT	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	0.00%	\$ -	\$ 10,000.00	0.00%
085	MCLASS/EARLY GRADE READING PROFICIENC	\$ 78,160.00	\$ -	\$ -	\$ -	\$ 78,160.00	0.03%	\$ -	\$ 78,160.00	0.03%
100	REWARDS SCHOOL MINI-GRANT	\$ -	\$ -	\$ 8,009.42	\$ -	\$ 8,009.42	0.00%	\$ -	\$ 8,009.42	0.00%
103	TITLE II-IMPROVE TEACHER QU	\$ -	\$ -	\$ 876,614.85	\$ -	\$ 876,614.85	0.37%	\$ -	\$ 876,614.85	0.35%
104	TITLE III LANGUAGE ACQUISIT	\$ -	\$ -	\$ 433,668.24	\$ -	\$ 433,668.24	0.18%	\$ -	\$ 433,668.24	0.17%
105	TITLE SCHOOL IMPROVEMENT	\$ -	\$ -	\$ 200,406.69	\$ -	\$ 200,406.69	0.08%	\$ -	\$ 200,406.69	0.08%
108	TITLE IV	\$ -	\$ -	\$ 154,251.00	\$ -	\$ 154,251.00	0.06%	\$ -	\$ 154,251.00	0.06%
111	TITLE III LANGUAGE ACQUISITION	\$ -	\$ -	\$ 38,069.42	\$ -	\$ 38,069.42	0.02%	\$ -	\$ 38,069.42	0.02%
112	MATH/SCIENCE PARTNERSHIP	\$ -	\$ -	\$ -	\$ 2,477.00	\$ 2,477.00	0.00%	\$ -	\$ 2,477.00	0.00%
118	IDEA VIB SPECIAL NEEDS TARGETED ASSIST	\$ -	\$ -	\$ 27,856.30	\$ -	\$ 27,856.30	0.01%	\$ -	\$ 27,856.30	0.01%
119	IDEA TARGETED ASSISTANCE PRESCHOOL	\$ -	\$ -	\$ 51,957.46	\$ -	\$ 51,957.46	0.02%	\$ -	\$ 51,957.46	0.02%
130	STATE TEXT BOOK ALLOTMENT	\$ 159,720.00	\$ -	\$ -	\$ -	\$ 159,720.00	0.07%	\$ -	\$ 159,720.00	0.06%
156	RACE TO THE TOP ARRA	\$ -	\$ 339,873.00	\$ -	\$ -	\$ 339,873.00	0.14%	\$ -	\$ 339,873.00	0.13%
301	JROTC	\$ -	\$ -	\$ -	\$ 530,568.00	\$ 530,568.00	0.22%	\$ -	\$ 530,568.00	0.21%
303	WORKFORCE INVESTMENT ACT	\$ -	\$ -	\$ -	\$ 132,148.00	\$ 132,148.00	0.06%	\$ -	\$ 132,148.00	0.05%

305	MEDICAID ADMIN OUTREACH	\$	-	\$	-	\$	-	\$	100,000.00	\$	100,000.00	0.04%	\$	-	\$	100,000.00	0.04%
306	MEDICAID FEE-SERVICE REIMBURSEMENT	\$	-	\$	-	\$	-	\$	1,284,797.00	\$	1,284,797.00	0.54%	\$	-	\$	1,284,797.00	0.51%
332	CAROL M WHITE P.E.P.	\$	-	\$	-	\$	-	\$	45,662.00	\$	45,662.00	0.02%	\$	-	\$	45,662.00	0.02%
340	PISGAH FOREST FUND	\$	-	\$	-	\$	-	\$	10,065.00	\$	10,065.00	0.00%	\$	-	\$	10,065.00	0.00%
371	C.L.A.S.S GRANT	\$	-	\$	-	\$	-	\$	55,841.00	\$	55,841.00	0.02%	\$	-	\$	55,841.00	0.02%
421	EWIF GRANT	\$	-	\$	-	\$	-	\$	160,000.00	\$	160,000.00	0.07%	\$	-	\$	160,000.00	0.06%
504	BCS FOUNDATION	\$	-	\$	-	\$	-	\$	70,007.00	\$	70,007.00	0.03%	\$	-	\$	70,007.00	0.03%
505	TD BANK GRANT	\$	-	\$	-	\$	-	\$	550.00	\$	550.00	0.00%	\$	-	\$	550.00	0.00%
515	HOMELESS SUPPLY CLOSET	\$	-	\$	-	\$	-	\$	352.00	\$	352.00	0.00%	\$	-	\$	352.00	0.00%
517	CAREER ACADEMY - ERWIN HIGH	\$	-	\$	-	\$	-	\$	110,531.00	\$	110,531.00	0.05%	\$	-	\$	110,531.00	0.04%
519	SOM- DROP OUT GRANT	\$	-	\$	-	\$	-	\$	18,400.00	\$	18,400.00	0.01%	\$	-	\$	18,400.00	0.01%
525	BOOKMOBILE	\$	-	\$	-	\$	-	\$	12,131.00	\$	12,131.00	0.01%	\$	-	\$	12,131.00	0.00%
533	DUKE ENERGY GRANT	\$	-	\$	-	\$	-	\$	53,688.00	\$	53,688.00	0.02%	\$	-	\$	53,688.00	0.02%
534	Z SMITH REYNOLDS GRANT	\$	-	\$	-	\$	-	\$	7,112.00	\$	7,112.00	0.00%	\$	-	\$	7,112.00	0.00%
535	PRISM GRANT	\$	-	\$	-	\$	-	\$	4,500.00	\$	4,500.00	0.00%	\$	-	\$	4,500.00	0.00%
537	MIGRANT MEP GRANT	\$	-	\$	-	\$	-	\$	783.00	\$	783.00	0.00%	\$	-	\$	783.00	0.00%
538	AMERICAN INSTITUTE OF MATH GRANT	\$	-	\$	-	\$	-	\$	1,174.00	\$	1,174.00	0.00%	\$	-	\$	1,174.00	0.00%
539	EL EDUCATION GRANT	\$	-	\$	-	\$	-	\$	1,049.00	\$	1,049.00	0.00%	\$	-	\$	1,049.00	0.00%
542	BUNCOMBE COUNTY - INTERCONNECTED SYS	\$	-	\$	-	\$	-	\$	25,000.00	\$	25,000.00	0.01%	\$	-	\$	25,000.00	0.01%
543	ISAAC COLEMAN GRANT	\$	-	\$	-	\$	-	\$	44,520.00	\$	44,520.00	0.02%	\$	-	\$	44,520.00	0.02%
544	DOLLAR GENERAL LITERACY FOUNDATION	\$	-	\$	-	\$	-	\$	3,000.00	\$	3,000.00	0.00%	\$	-	\$	3,000.00	0.00%
545	OPIOID AWARENESS WORKSHOPS	\$	-	\$	-	\$	-	\$	5,000.00	\$	5,000.00	0.00%	\$	-	\$	5,000.00	0.00%
556	SISTERS OF MERCY	\$	-	\$	-	\$	-	\$	956.00	\$	956.00	0.00%	\$	-	\$	956.00	0.00%
560	ASSISTIVE TECHNOLOGY	\$	-	\$	-	\$	-	\$	281.00	\$	281.00	0.00%	\$	-	\$	281.00	0.00%
569	GRADUATION INITIATIVE-EBLEN	\$	-	\$	-	\$	-	\$	83,066.00	\$	83,066.00	0.03%	\$	-	\$	83,066.00	0.03%
574	BURROUGHS WELLCOME GRANT	\$	-	\$	-	\$	-	\$	30,132.00	\$	30,132.00	0.01%	\$	-	\$	30,132.00	0.01%
599	HANBAN- CONFUCIOUS CLASSROOM	\$	-	\$	-	\$	-	\$	5,000.00	\$	5,000.00	0.00%	\$	-	\$	5,000.00	0.00%
610	HOMINY VALLEY SUPPLEMENTAL	\$	-	\$	-	\$	-	\$	183,595.00	\$	183,595.00	0.08%	\$	-	\$	183,595.00	0.07%
640	VENDING PROCEEDS	\$	-	\$	-	\$	-	\$	30,000.00	\$	30,000.00	0.01%	\$	-	\$	30,000.00	0.01%
641	MAINTENANCE VENDING	\$	-	\$	-	\$	-	\$	6,196.00	\$	6,196.00	0.00%	\$	-	\$	6,196.00	0.00%
706	UNREIMBURSED ACTIVITY BUS USAGE	\$	-	\$	64,134.00	\$	-	\$	110,000.00	\$	174,134.00	0.07%	\$	-	\$	174,134.00	0.07%
801	BOARD OF EDUCATION	\$	-	\$	909,570.00	\$	-	\$	-	\$	909,570.00	0.38%	\$	-	\$	909,570.00	0.36%
802	MAINTENANCE SERVICES	\$	-	\$	11,322,524.00	\$	-	\$	741,757.00	\$	12,064,281.00	5.04%	\$	-	\$	12,064,281.00	4.77%
841	TESTING SERVICES	\$	-	\$	16,070.00	\$	-	\$	-	\$	16,070.00	0.01%	\$	-	\$	16,070.00	0.01%
842	SEX EDUCATION	\$	-	\$	130,489.00	\$	-	\$	-	\$	130,489.00	0.05%	\$	-	\$	130,489.00	0.05%
843	INTRAMURAL\EXTRA CURRICULAR	\$	-	\$	71,575.00	\$	-	\$	-	\$	71,575.00	0.03%	\$	-	\$	71,575.00	0.03%
844	TRANSFERS TO INDIVIDUAL SCHOOLS	\$	-	\$	350,000.00	\$	-	\$	-	\$	350,000.00	0.15%	\$	-	\$	350,000.00	0.14%
845	PARKING SECURITY	\$	-	\$	-	\$	-	\$	121,232.00	\$	121,232.00	0.05%	\$	-	\$	121,232.00	0.05%
846	CURRICULUM-ELEMENTARY	\$	-	\$	220,000.00	\$	-	\$	48,599.00	\$	268,599.00	0.11%	\$	-	\$	268,599.00	0.11%
847	CURRICULUM SECONDARY	\$	-	\$	76,377.00	\$	-	\$	-	\$	76,377.00	0.03%	\$	-	\$	76,377.00	0.03%
848	PURCHASING/WAREHOUSE OPERATIONS	\$	-	\$	115,943.00	\$	-	\$	128,244.00	\$	244,187.00	0.10%	\$	-	\$	244,187.00	0.10%
849	MIDDLE SCHOOLS/ILT	\$	-	\$	155,405.00	\$	-	\$	-	\$	155,405.00	0.06%	\$	-	\$	155,405.00	0.06%
850	MEDIA SERVICES	\$	-	\$	80,500.00	\$	-	\$	-	\$	80,500.00	0.03%	\$	-	\$	80,500.00	0.03%
851	CULTURAL ARTS	\$	-	\$	117,230.00	\$	-	\$	389.00	\$	117,619.00	0.05%	\$	-	\$	117,619.00	0.05%
852	ATHLETICS	\$	-	\$	905,014.00	\$	-	\$	-	\$	905,014.00	0.38%	\$	-	\$	905,014.00	0.36%
853	HAZELTON TRUST FUND	\$	-	\$	5,000.00	\$	-	\$	2,500.00	\$	7,500.00	0.00%	\$	-	\$	7,500.00	0.00%
857	PADDISON REIMBURSEMENT	\$	-	\$	-	\$	-	\$	84,125.00	\$	84,125.00	0.04%	\$	-	\$	84,125.00	0.03%
860	ASHEVILLE CITY SCHOOLS REIM	\$	-	\$	17,972.00	\$	-	\$	101,559.00	\$	119,531.00	0.05%	\$	-	\$	119,531.00	0.05%
880	CONTRACTS-CNTY OF BUNCOMBE	\$	-	\$	152,252.00	\$	-	\$	-	\$	152,252.00	0.06%	\$	-	\$	152,252.00	0.06%
889	SUPERINTENDENT DISCRETIONAR	\$	-	\$	20,855.00	\$	-	\$	-	\$	20,855.00	0.01%	\$	-	\$	20,855.00	0.01%
890	SUPERINTENDENT OFFICE	\$	-	\$	113,220.00	\$	-	\$	-	\$	113,220.00	0.05%	\$	-	\$	113,220.00	0.04%
891	ASSOCIATE SUPERINTENDENT OFFICE	\$	-	\$	139,904.00	\$	-	\$	-	\$	139,904.00	0.06%	\$	-	\$	139,904.00	0.06%
892	ASSISTANT SUPERINTENDENTS OFFICE	\$	-	\$	185,038.00	\$	-	\$	-	\$	185,038.00	0.08%	\$	-	\$	185,038.00	0.07%
894	FINANCIAL SERVICES	\$	-	\$	835,632.00	\$	-	\$	-	\$	835,632.00	0.35%	\$	-	\$	835,632.00	0.33%
895	FACILITIES PLANNING	\$	-	\$	117,182.00	\$	-	\$	-	\$	117,182.00	0.05%	\$	-	\$	117,182.00	0.05%
896	STUDENT SERVICES	\$	-	\$	150,942.00	\$	-	\$	21,600.00	\$	172,542.00	0.07%	\$	-	\$	172,542.00	0.07%
897	COMMUNICATION SERVICES	\$	-	\$	317,013.00	\$	-	\$	-	\$	317,013.00	0.13%	\$	-	\$	317,013.00	0.13%
898	PERSONNEL SERVICES	\$	-	\$	293,443.00	\$	-	\$	-	\$	293,443.00	0.12%	\$	-	\$	293,443.00	0.12%
900	EMPLOYEE ENHANCEMENT COMMITTEE	\$	-	\$	-	\$	-	\$	4,000.00	\$	4,000.00	0.00%	\$	-	\$	4,000.00	0.00%
	Total	\$	145,762,479.74	\$	67,677,927.00	\$	19,884,089.63	\$	5,976,484.00	\$	239,300,980.37	100%	\$	13,834,492.71	\$	253,135,473.08	100%

2018-19 Amended Operating Budget by Program Report Code (PRC)

		State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
001	CLASSROOM TEACHERS	\$ 72,816,935	\$ 14,134,963	\$ -	\$ 303,830.00	\$ 87,255,728	34.90%	\$ -	\$ 87,255,728	33.20%
002	CENTRAL OFFICE ADMINISTRATION	\$ 1,200,319	\$ 809,613	\$ -	\$ -	\$ 2,009,932	0.80%	\$ -	\$ 2,009,932	0.76%
003	NON INSTRUCTIONAL SUPPORT PERSONNL	\$ 6,400,129	\$ 7,559,144	\$ -	\$ -	\$ 13,959,273	5.58%	\$ -	\$ 13,959,273	5.31%
005	SCHOOL BUILDING ADMINISTRATION	\$ 6,627,891	\$ 3,793,257	\$ -	\$ 1,464.72	\$ 10,422,613	4.17%	\$ -	\$ 10,422,613	3.97%
007	INSTRUCTIONAL SUPPORT	\$ 8,164,167	\$ 2,298,919	\$ -	\$ -	\$ 10,463,086	4.18%	\$ -	\$ 10,463,086	3.98%
009	NON CONTRIBUTORY EMP BENEFITS	\$ 2,715,630	\$ 133,021	\$ -	\$ -	\$ 2,848,651	1.14%	\$ -	\$ 2,848,651	1.08%
010	DOLLARS FOR CERTIFIED PERSONNEL	\$ 1,139,977	\$ -	\$ -	\$ -	\$ 1,139,977	0.46%	\$ -	\$ 1,139,977	0.43%
011	NON CONTRIBUTORY BENEFITS	\$ 3,230	\$ -	\$ -	\$ -	\$ 3,230	0.00%	\$ -	\$ 3,230	0.00%
012	DRIVER TRAINING	\$ 508,335	\$ -	\$ -	\$ -	\$ 508,335	0.20%	\$ -	\$ 508,335	0.19%
013	VOCATIONAL EDUCATION MOE	\$ 7,552,878	\$ 794,368	\$ -	\$ 147,761.00	\$ 8,495,007	3.40%	\$ -	\$ 8,495,007	3.23%
014	VOCATIONAL PROGRAM SUPPORT	\$ 326,324	\$ 12,800	\$ -	\$ -	\$ 339,124	0.14%	\$ -	\$ 339,124	0.13%
015	SCHOOL TECHNOLOGY FUND	\$ 714,622	\$ 4,728,522	\$ -	\$ -	\$ 5,443,144	2.18%	\$ -	\$ 5,443,144	2.07%
016	SUMMER READING CAMP	\$ 779,851	\$ -	\$ -	\$ -	\$ 779,851	0.31%	\$ -	\$ 779,851	0.30%
017	CAREER TECHNICAL EDUCATION	\$ -	\$ -	\$ 335,870.00	\$ -	\$ 335,870	0.13%	\$ -	\$ 335,870	0.13%
020	FOREIGN EXCHANGE TEACHERS	\$ 1,817,127	\$ 158,110	\$ -	\$ -	\$ 1,975,237	0.79%	\$ -	\$ 1,975,237	0.75%
022	ADVANCING TEACHING ROLES	\$ -	\$ 225	\$ -	\$ -	\$ 225	0.00%	\$ -	\$ 225	0.00%
026	EDUCATION FOR HOMELESS CHILDREN	\$ -	\$ -	\$ 49,693.24	\$ -	\$ 49,693	0.02%	\$ -	\$ 49,693	0.02%
027	TEACHER ASSISTANTS	\$ 6,086,125	\$ 4,813,103	\$ -	\$ -	\$ 10,899,228	4.36%	\$ -	\$ 10,899,228	4.15%
028	BONUS FOR HIGHLY QUALIFIED NC	\$ 2,960	\$ -	\$ -	\$ -	\$ 2,960	0.00%	\$ -	\$ 2,960	0.00%
029	WILLIE M.	\$ 266,034	\$ 83,517	\$ -	\$ -	\$ 349,551	0.14%	\$ -	\$ 349,551	0.13%
032	CHILDREN WITH SPECIAL NEEDS	\$ 14,746,728	\$ 5,396,156	\$ -	\$ 402,500.00	\$ 20,545,384	8.22%	\$ -	\$ 20,545,384	7.82%
034	ACADEMICALLY\INTELL GIFTED	\$ 1,288,347	\$ 128,189	\$ -	\$ -	\$ 1,416,536	0.57%	\$ -	\$ 1,416,536	0.54%
035	SCHOOL NUTRITION EQUIPMENT	\$ -	\$ -	\$ -	\$ 69,400.00	\$ 69,400	0.03%	\$ 12,744,374	\$ 12,813,774	4.88%
036	SUPPORT FOR CHARTER SCHOOLS	\$ -	\$ 5,507,440	\$ -	\$ -	\$ 5,507,440	2.20%	\$ -	\$ 5,507,440	2.10%
039	STUDENT RESOURCE OFFICERS	\$ 683,520	\$ 18,785	\$ -	\$ -	\$ 702,305	0.28%	\$ -	\$ 702,305	0.27%
045	VETERAN TEACHER RETENTION BONUS	\$ 7,460	\$ -	\$ -	\$ -	\$ 7,460	0.00%	\$ -	\$ 7,460	0.00%
046	THIRD GRADE READING TEACHER BONUS	\$ 179,135	\$ -	\$ -	\$ -	\$ 179,135	0.07%	\$ -	\$ 179,135	0.07%
048	TEST RESULTS BONUS	\$ 684,710	\$ -	\$ -	\$ -	\$ 684,710	0.27%	\$ -	\$ 684,710	0.26%
049	IDEA TITLE VI-B PRE-SCH HANDICAPPED	\$ -	\$ -	\$ 263,238.70	\$ -	\$ 263,239	0.11%	\$ -	\$ 263,239	0.10%
050	ESEA TITLE I-BASIC PROGRAMS	\$ -	\$ -	\$ 9,960,812.25	\$ -	\$ 9,960,812	3.98%	\$ -	\$ 9,960,812	3.79%
051	ESEA TITLE I-MIGRANT EDUCATION	\$ -	\$ -	\$ 251,571.23	\$ -	\$ 251,571	0.10%	\$ -	\$ 251,571	0.10%
053	SCHOOL NUTRITION EQUIPMENT	\$ -	\$ -	\$ 10,952.84	\$ -	\$ 10,953	0.00%	\$ -	\$ 10,953	0.00%
054	LIMITED ENGLISH (LEP)	\$ 1,150,715	\$ 97,511	\$ -	\$ -	\$ 1,248,226	0.50%	\$ -	\$ 1,248,226	0.48%
055	LEARN AND EARN	\$ 360,000	\$ 36,423	\$ -	\$ -	\$ 396,423	0.16%	\$ -	\$ 396,423	0.15%
056	TRANSPORATION OF PUPILS	\$ 7,900,080	\$ 468,114	\$ -	\$ -	\$ 8,368,194	3.35%	\$ -	\$ 8,368,194	3.18%
060	IDEA TITLE VI-B HANDICAPPED	\$ -	\$ -	\$ 6,690,892.00	\$ -	\$ 6,690,892	2.68%	\$ -	\$ 6,690,892	2.55%
061	CLASSROOM MATERIALS\SUPPLIES	\$ 429,084	\$ 1,085,096	\$ -	\$ 318,389.00	\$ 1,832,569	0.73%	\$ -	\$ 1,832,569	0.70%
063	SPECIAL NEEDS	\$ 311,271	\$ -	\$ -	\$ -	\$ 311,271	0.12%	\$ -	\$ 311,271	0.12%
067	MSA INTERN	\$ 89,672	\$ 9,657	\$ -	\$ -	\$ 99,329	0.04%	\$ -	\$ 99,329	0.04%
068	ALTERNATIVE SCHOOLS	\$ 231,988	\$ 28,959	\$ -	\$ 277,121.00	\$ 538,068	0.22%	\$ -	\$ 538,068	0.20%
069	ALTERNATIVE PROG\AT RISK STUDENTS	\$ 4,738,905	\$ 1,313,598	\$ -	\$ 482,933.00	\$ 6,535,436	2.61%	\$ -	\$ 6,535,436	2.49%
073	SCHOOL CONNECTIVITY	\$ 106,955	\$ -	\$ -	\$ -	\$ 106,955	0.04%	\$ -	\$ 106,955	0.04%
082	IDEA VIB STATE IMPROVEMENT GRANT	\$ -	\$ -	\$ 35,812.29	\$ -	\$ 35,812	0.01%	\$ -	\$ 35,812	0.01%
103	TITLE II-IMPROVE TEACHER QUALITY	\$ -	\$ -	\$ 974,780.00	\$ -	\$ 974,780	0.39%	\$ -	\$ 974,780	0.37%
104	TITLE III LANGUAGE ACQUISITION	\$ -	\$ -	\$ 438,122.59	\$ -	\$ 438,123	0.18%	\$ -	\$ 438,123	0.17%
105	TITLE SCHOOL IMPROVEMENT	\$ -	\$ -	\$ 195,756.35	\$ -	\$ 195,756	0.08%	\$ -	\$ 195,756	0.07%
108	TITLE IV STUDENT SUPPORT AND ACAD ENR	\$ -	\$ -	\$ 595,997.84	\$ -	\$ 595,998	0.24%	\$ -	\$ 595,998	0.23%
111	TITLE III LANGUAGE ACQUISITION	\$ -	\$ -	\$ 32,842.35	\$ -	\$ 32,842	0.01%	\$ -	\$ 32,842	0.01%
112	MATH/SCIENCE PARTNERSHIP	\$ -	\$ -	\$ -	\$ 2,488.00	\$ 2,488	0.00%	\$ -	\$ 2,488	0.00%
114	IDEA PART B (611) RISK POOL	\$ -	\$ -	\$ 139,293.48	\$ -	\$ 139,293	0.06%	\$ -	\$ 139,293	0.05%
115	ESEA TITLE I TARGETED SUPPORT AND IMPR	\$ -	\$ -	\$ 240,000.00	\$ -	\$ 240,000	0.10%	\$ -	\$ 240,000	0.09%
118	IDEA VIB SPECIAL NEEDS TARGETED ASSIS	\$ -	\$ -	\$ 128,426.17	\$ -	\$ 128,426	0.05%	\$ -	\$ 128,426	0.05%
119	IDEA TARGETED ASSISTANCE PRESCHOOL	\$ -	\$ -	\$ 21,408.05	\$ -	\$ 21,408	0.01%	\$ -	\$ 21,408	0.01%
130	STATE TEXTBOOK ALLOTMENT	\$ 361,851	\$ -	\$ -	\$ -	\$ 361,851	0.14%	\$ -	\$ 361,851	0.14%
131	TEXTBOOKS AND DIGITAL RESOURCE	\$ 560,905	\$ -	\$ -	\$ -	\$ 560,905	0.22%	\$ -	\$ 560,905	0.21%
156	RACE TO THE TOP ARRA	\$ -	\$ 352,690	\$ -	\$ -	\$ 352,690	0.14%	\$ -	\$ 352,690	0.13%
301	JROTC	\$ -	\$ -	\$ -	\$ 573,253.00	\$ 573,253	0.23%	\$ -	\$ 573,253	0.22%
303	WORKFORCE INVESTMENT ACT	\$ -	\$ -	\$ -	\$ 126,945.00	\$ 126,945	0.05%	\$ -	\$ 126,945	0.05%

305	MEDICAID ADMIN OUTREACH	\$	-	\$	-	\$	150,000.00	\$	150,000	0.06%	\$	-	\$	150,000	0.06%
306	MEDICAID FEE-SERVICE REIMBURSEMENT	\$	-	\$	-	\$	550,000.00	\$	550,000	0.22%	\$	-	\$	550,000	0.21%
340	PISGAH FOREST FUND	\$	-	\$	-	\$	10,065.00	\$	10,065	0.00%	\$	-	\$	10,065	0.00%
421	EWIF GRANT	\$	-	\$	-	\$	160,000.00	\$	160,000	0.06%	\$	-	\$	160,000	0.06%
504	BCS FOUNDATION	\$	-	\$	-	\$	90,412.00	\$	90,412	0.04%	\$	-	\$	90,412	0.03%
505	TD BANK GRANT	\$	-	\$	-	\$	595.00	\$	595	0.00%	\$	-	\$	595	0.00%
515	HOMELESS SUPPLY CLOSET	\$	-	\$	-	\$	352.00	\$	352	0.00%	\$	-	\$	352	0.00%
517	CAREER ACADEMY - ERWIN HIGH	\$	-	\$	-	\$	97,733.59	\$	97,734	0.04%	\$	-	\$	97,734	0.04%
519	GRADUATION INITIATIVE	\$	-	\$	-	\$	100,000.00	\$	100,000	0.04%	\$	-	\$	100,000	0.04%
525	BOOKMOBILE	\$	-	\$	-	\$	4,623.00	\$	4,623	0.00%	\$	-	\$	4,623	0.00%
533	DUKE ENERGY GRANT	\$	-	\$	-	\$	24,050.00	\$	24,050	0.01%	\$	-	\$	24,050	0.01%
534	Z SMITH REYNOLDS GRANT	\$	-	\$	-	\$	7,124.00	\$	7,124	0.00%	\$	-	\$	7,124	0.00%
535	PRISM GRANT	\$	-	\$	-	\$	4,500.00	\$	4,500	0.00%	\$	-	\$	4,500	0.00%
537	LAND OF SKY MIGRANT EDUCATION GRANT	\$	-	\$	-	\$	751.00	\$	751	0.00%	\$	-	\$	751	0.00%
538	AMERICAN INSTITUTE OF MATH	\$	-	\$	-	\$	835.00	\$	835	0.00%	\$	-	\$	835	0.00%
539	EL EDUCATION GRANT	\$	-	\$	-	\$	1,124.00	\$	1,124	0.00%	\$	-	\$	1,124	0.00%
540	LET'S GO RIDE A BIKE	\$	-	\$	-	\$	5,160.00	\$	5,160	0.00%	\$	-	\$	5,160	0.00%
542	INTERCONNECTED SYSTEMS FRAMEWORK	\$	-	\$	-	\$	17,740.00	\$	17,740	0.01%	\$	-	\$	17,740	0.01%
543	ISAAC COLEMAN GRANT	\$	-	\$	-	\$	14,951.36	\$	14,951	0.01%	\$	-	\$	14,951	0.01%
544	DOLLAR GENERAL LITERACY FOUNDATION	\$	-	\$	-	\$	90.00	\$	90	0.00%	\$	-	\$	90	0.00%
545	OPIOID AWARENESS	\$	-	\$	-	\$	4,534.00	\$	4,534	0.00%	\$	-	\$	4,534	0.00%
548	KENNEDY CENTER AFFILIATION	\$	-	\$	-	\$	2,386.00	\$	2,386	0.00%	\$	-	\$	2,386	0.00%
549	BUNCOMBE CTY PROJECT CONSERVE	\$	-	\$	-	\$	22,000.00	\$	22,000	0.01%	\$	-	\$	22,000	0.01%
550	DO THE WRITE THING GRANT	\$	-	\$	-	\$	1,479.40	\$	1,479	0.00%	\$	-	\$	1,479	0.00%
556	SISTERS OF MERCY MATH FORWARD	\$	-	\$	-	\$	956.00	\$	956	0.00%	\$	-	\$	956	0.00%
560	ASSISTIVE TECHNOLOGY	\$	-	\$	-	\$	366.00	\$	366	0.00%	\$	-	\$	366	0.00%
569	UNITED WAY - PTHVP	\$	-	\$	-	\$	23,700.00	\$	23,700	0.01%	\$	-	\$	23,700	0.01%
574	BURROUGHS WELLCOME GRANT	\$	-	\$	-	\$	44,655.00	\$	44,655	0.02%	\$	-	\$	44,655	0.02%
599	HANBAN- CONFUCIOUS CLASSROOM	\$	-	\$	-	\$	9,192.00	\$	9,192	0.00%	\$	-	\$	9,192	0.00%
610	HOMINY VALLEY SUPPLEMENTAL	\$	-	\$	-	\$	158,677.00	\$	158,677	0.06%	\$	-	\$	158,677	0.06%
640	VENDING PROCEEDS	\$	-	\$	-	\$	30,000.00	\$	30,000	0.01%	\$	-	\$	30,000	0.01%
641	MAINTENANCE VENDING	\$	-	\$	-	\$	6,829.00	\$	6,829	0.00%	\$	-	\$	6,829	0.00%
706	UNREIMBURSED ACTIVITY BUS USAGE	\$	-	\$	161,138	\$	88,500.00	\$	249,638	0.10%	\$	-	\$	249,638	0.09%
801	BOARD OF EDUCATION	\$	-	\$	1,271,268	\$	-	\$	1,271,268	0.51%	\$	-	\$	1,271,268	0.48%
802	MAINTENANCE SERVICES	\$	-	\$	11,776,941	\$	2,462,191.00	\$	14,239,132	5.69%	\$	-	\$	14,239,132	5.42%
841	TESTING SERVICES	\$	-	\$	9,150	\$	-	\$	9,150	0.00%	\$	-	\$	9,150	0.00%
842	SEX EDUCATION	\$	-	\$	141,535	\$	-	\$	141,535	0.06%	\$	-	\$	141,535	0.05%
843	INTRAMURAL\EXTRA CURRICULAR	\$	-	\$	72,561	\$	-	\$	72,561	0.03%	\$	-	\$	72,561	0.03%
844	TRANSFERS TO INDIVIDUAL SCHOOLS	\$	-	\$	350,000	\$	-	\$	350,000	0.14%	\$	-	\$	350,000	0.13%
845	PARKING SECURITY	\$	-	\$	-	\$	120,000.00	\$	120,000	0.05%	\$	-	\$	120,000	0.05%
846	CURRICULUM-ELEMENTARY	\$	-	\$	266,057	\$	2,007.00	\$	268,064	0.11%	\$	-	\$	268,064	0.10%
847	CURRICULUM SECONDARY	\$	-	\$	67,810	\$	-	\$	67,810	0.03%	\$	-	\$	67,810	0.03%
848	PURCHASING OPERATIONS	\$	-	\$	117,331	\$	132,538.00	\$	249,869	0.10%	\$	-	\$	249,869	0.10%
849	MIDDLE SCHOOL EDUCATION/BEG TEACHER	\$	-	\$	140,000	\$	-	\$	140,000	0.06%	\$	-	\$	140,000	0.05%
850	MEDIA/INSTRUCTIONAL TECHNOLOGY	\$	-	\$	72,450	\$	-	\$	72,450	0.03%	\$	-	\$	72,450	0.03%
851	ARTS EDUCATION	\$	-	\$	130,686	\$	2,204.00	\$	132,890	0.05%	\$	-	\$	132,890	0.05%
852	ATHLETICS	\$	-	\$	868,780	\$	-	\$	868,780	0.35%	\$	-	\$	868,780	0.33%
853	HAZELTON TRUST FUND	\$	-	\$	5,000	\$	2,500.00	\$	7,500	0.00%	\$	-	\$	7,500	0.00%
857	PADDISON REIMBURSEMENT	\$	-	\$	-	\$	88,838.76	\$	88,839	0.04%	\$	-	\$	88,839	0.03%
860	ASHEVILLE CITY SCHOOLS REIM	\$	-	\$	18,289	\$	103,456.00	\$	121,745	0.05%	\$	-	\$	121,745	0.05%
880	CONTRACTS-CNTY OF BUNCOMBE	\$	-	\$	152,252	\$	-	\$	152,252	0.06%	\$	-	\$	152,252	0.06%
889	SUPERINTENDENT DISCRETIONAR	\$	-	\$	15,000	\$	-	\$	15,000	0.01%	\$	-	\$	15,000	0.01%
890	SUPERINTENDENT OFFICE	\$	-	\$	107,207	\$	-	\$	107,207	0.04%	\$	-	\$	107,207	0.04%
891	ASSISTANT SUPERINTENDENT OFFICE	\$	-	\$	126,166	\$	-	\$	126,166	0.05%	\$	-	\$	126,166	0.05%
892	ASSOCIATE SUPERINTENDENT OFFICE	\$	-	\$	203,832	\$	-	\$	203,832	0.08%	\$	-	\$	203,832	0.08%
894	FINANCE	\$	-	\$	720,958	\$	-	\$	720,958	0.29%	\$	-	\$	720,958	0.27%
895	FACILITIES PLANNING	\$	-	\$	115,428	\$	-	\$	115,428	0.05%	\$	-	\$	115,428	0.04%
896	STUDENT SERVICES	\$	-	\$	150,745	\$	21,600.00	\$	172,345	0.07%	\$	-	\$	172,345	0.07%
897	COMMUNICATIONS	\$	-	\$	303,411	\$	-	\$	303,411	0.12%	\$	-	\$	303,411	0.12%
898	HUMAN RESOURCES	\$	-	\$	313,356	\$	-	\$	313,356	0.13%	\$	-	\$	313,356	0.12%
900	EMPLOYEE ENHANCEMENT COMMITTEE	\$	-	\$	-	\$	4,000.00	\$	4,000	0.00%	\$	-	\$	4,000	0.00%
Total		\$	150,953,860	\$	71,439,531	\$	20,365,469	\$	7,278,800	100%	\$	12,744,374	\$	262,782,034	100%

2019-20 Estimated Operating Budget by Program Report Code (PRC)

	State Public School Fund	Local Current Expense Fund	Federal Grants Fund	Other Specific Revenue Fund	Sub-total Governmental Funds	Percent	Child Nutrition Fund	Total Operating Funds	Percent
001 CLASSROOM TEACHERS	\$ 73,224,881	\$ 14,134,963	\$ -	\$ 303,060	\$ 87,662,904	35.76%	\$ -	\$ 87,662,904	33.95%
002 CENTRAL OFFICE ADMINISTRATION	\$ 1,195,158	\$ 809,613	\$ -	\$ -	\$ 2,004,771	0.82%	\$ -	\$ 2,004,771	0.78%
003 NON INSTRUCTIONAL SUPPORT PERSONNL	\$ 6,350,596	\$ 8,287,609	\$ -	\$ -	\$ 14,638,205	5.97%	\$ -	\$ 14,638,205	5.67%
005 SCHOOL BUILDING ADMINISTRATION	\$ 6,749,900	\$ 3,793,257	\$ -	\$ -	\$ 10,543,157	4.30%	\$ -	\$ 10,543,157	4.08%
007 INSTRUCTIONAL SUPPORT	\$ 8,204,757	\$ 2,621,510	\$ -	\$ -	\$ 10,826,267	4.42%	\$ -	\$ 10,826,267	4.19%
009 NON CONTRIBUTORY EMP BENEFITS	\$ 750,000	\$ 159,186	\$ -	\$ -	\$ 909,186	0.37%	\$ -	\$ 909,186	0.35%
010 DOLLARS FOR CERTIFIED PERSONNEL	\$ 811,876	\$ -	\$ -	\$ -	\$ 811,876	0.33%	\$ -	\$ 811,876	0.31%
011 NON CONTRIBUTORY BENEFITS	\$ 3,230	\$ -	\$ -	\$ -	\$ 3,230	0.00%	\$ -	\$ 3,230	0.00%
012 DRIVER TRAINING	\$ 508,335	\$ -	\$ -	\$ -	\$ 508,335	0.21%	\$ -	\$ 508,335	0.20%
013 VOCATIONAL EDUCATION MOE	\$ 7,342,446	\$ 794,368	\$ -	\$ 147,761	\$ 8,284,575	3.38%	\$ -	\$ 8,284,575	3.21%
014 VOCATIONAL PROGRAM SUPPORT	\$ 338,420	\$ 12,800	\$ -	\$ -	\$ 351,220	0.14%	\$ -	\$ 351,220	0.14%
015 SCHOOL TECHNOLOGY FUND	\$ 490,000	\$ 4,907,954	\$ -	\$ -	\$ 5,397,954	2.20%	\$ -	\$ 5,397,954	2.09%
016 SUMMER READING CAMP	\$ 779,851	\$ -	\$ -	\$ -	\$ 779,851	0.32%	\$ -	\$ 779,851	0.30%
017 CAREER TECHNICAL EDUCATION	\$ -	\$ -	\$ 335,870	\$ -	\$ 335,870	0.14%	\$ -	\$ 335,870	0.13%
020 FOREIGN EXCHANGE TEACHERS	\$ 1,817,127	\$ 158,110	\$ -	\$ -	\$ 1,975,237	0.81%	\$ -	\$ 1,975,237	0.76%
022 ADVANCING TEACHING ROLES	\$ -	\$ 225	\$ -	\$ -	\$ 225	0.00%	\$ -	\$ 225	0.00%
024 DISADVANTAGED STUDENT SUP FUND	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
026 EDUCATION FOR HOMELESS CHILDREN	\$ -	\$ -	\$ 49,693	\$ -	\$ 49,693	0.02%	\$ -	\$ 49,693	0.02%
027 TEACHER ASSISTANTS	\$ 6,012,759	\$ 4,998,745	\$ -	\$ -	\$ 11,011,504	4.49%	\$ -	\$ 11,011,504	4.26%
028 BONUS FOR HIGHLY QUALIFIED NC	\$ 2,960	\$ -	\$ -	\$ -	\$ 2,960	0.00%	\$ -	\$ 2,960	0.00%
029 WILLIE M.	\$ 266,034	\$ 217,957	\$ -	\$ -	\$ 483,991	0.20%	\$ -	\$ 483,991	0.19%
032 CHILDREN WITH SPECIAL NEEDS	\$ 14,132,205	\$ 5,396,156	\$ -	\$ 105,000	\$ 19,633,361	8.01%	\$ -	\$ 19,633,361	7.60%
034 ACADEMICALLY\INTELL GIFTED	\$ 1,269,115	\$ 128,189	\$ -	\$ -	\$ 1,397,304	0.57%	\$ -	\$ 1,397,304	0.54%
035 SCHOOL NUTRITION	\$ -	\$ -	\$ -	\$ 69,400	\$ 69,400	0.03%	\$ 13,126,705	\$ 13,196,105	5.11%
036 SUPPORT FOR CHARTER SCHOOLS	\$ -	\$ 5,507,440	\$ -	\$ -	\$ 5,507,440	2.25%	\$ -	\$ 5,507,440	2.13%
039 SAFE SCHOOLS	\$ 333,333	\$ 18,785	\$ -	\$ -	\$ 352,118	0.14%	\$ -	\$ 352,118	0.14%
045 VETERAN TEACHER RETENTION BONUS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
046 THIRD GRADE READING TEACHER BONUS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
048 TEST RESULTS BONUS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
049 IDEA TITLE VI-B PRE-SCH HANDICAPPED	\$ -	\$ -	\$ 263,239	\$ -	\$ 263,239	0.11%	\$ -	\$ 263,239	0.10%
050 ESEA TITLE I-BASIC PROGRAMS	\$ -	\$ -	\$ 9,960,812	\$ -	\$ 9,960,812	4.06%	\$ -	\$ 9,960,812	3.86%
051 ESEA TITLE I-MIGRANT EDUCATION	\$ -	\$ -	\$ 251,571	\$ -	\$ 251,571	0.10%	\$ -	\$ 251,571	0.10%
053 SCHOOL NUTRITION EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
054 LIMITED ENGLISH (LEP)	\$ 1,271,843	\$ 205,000	\$ -	\$ -	\$ 1,476,843	0.60%	\$ -	\$ 1,476,843	0.57%
055 LEARN AND EARN	\$ 360,000	\$ 36,423	\$ -	\$ -	\$ 396,423	0.16%	\$ -	\$ 396,423	0.15%
056 TRANSPORATION OF PUPILS	\$ 7,782,893	\$ 468,114	\$ -	\$ -	\$ 8,251,007	3.37%	\$ -	\$ 8,251,007	3.20%
058 CTE CAPACITY GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
060 IDEA TITLE VI-B HANDICAPPED	\$ -	\$ -	\$ 6,690,892	\$ -	\$ 6,690,892	2.73%	\$ -	\$ 6,690,892	2.59%
061 CLASSROOM MATERIALS\SUPPLIES	\$ 723,454	\$ 804,991	\$ -	\$ 318,147	\$ 1,846,592	0.75%	\$ -	\$ 1,846,592	0.72%
063 SPECIAL NEEDS	\$ 311,271	\$ -	\$ -	\$ -	\$ 311,271	0.13%	\$ -	\$ 311,271	0.12%
067 MSA INTERN	\$ 89,672	\$ 9,657	\$ -	\$ -	\$ 99,329	0.04%	\$ -	\$ 99,329	0.04%
068 ALTERNATIVE SCHOOLS	\$ -	\$ 28,959	\$ -	\$ 317,605	\$ 346,564	0.14%	\$ -	\$ 346,564	0.13%
069 ALTERNATIVE PROG\AT RISK STUDENTS	\$ 4,935,220	\$ 1,313,598	\$ -	\$ 519,573	\$ 6,768,391	2.76%	\$ -	\$ 6,768,391	2.62%
073 SCHOOL CONNECTIVITY	\$ 106,955	\$ -	\$ -	\$ -	\$ 106,955	0.04%	\$ -	\$ 106,955	0.04%
082 IDEA VIB STATE IMPROVEMENT GRANT	\$ -	\$ -	\$ 35,812	\$ -	\$ 35,812	0.01%	\$ -	\$ 35,812	0.01%
103 TITLE II-IMPROVE TEACHER QUALITY	\$ -	\$ -	\$ 974,780	\$ -	\$ 974,780	0.40%	\$ -	\$ 974,780	0.38%
104 TITLE III LANGUAGE ACQUISITION	\$ -	\$ 11,568	\$ 438,122	\$ -	\$ 449,690	0.18%	\$ -	\$ 449,690	0.17%
105 TITLE I SCHOOL IMPROVEMENT	\$ -	\$ -	\$ 195,756	\$ -	\$ 195,756	0.08%	\$ -	\$ 195,756	0.08%
108 TITLE IV STUDENT SUPPORT AND ACAD ENR	\$ -	\$ -	\$ 595,998	\$ -	\$ 595,998	0.24%	\$ -	\$ 595,998	0.23%
111 TITLE III LANGUAGE ACQUISITION	\$ -	\$ -	\$ 32,842	\$ -	\$ 32,842	0.01%	\$ -	\$ 32,842	0.01%
112 MATH/SCIENCE PARTNERSHIP	\$ -	\$ -	\$ -	\$ 2,488	\$ 2,488	0.00%	\$ -	\$ 2,488	0.00%
114 IDEA PART B (611) RISK POOL	\$ -	\$ -	\$ 139,293	\$ -	\$ 139,293	0.06%	\$ -	\$ 139,293	0.05%
115 ESEA TITLE I TARGETED SUPPORT AND IMPR	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
118 IDEA VIB SPECIAL NEEDS TARGETED ASSIS	\$ -	\$ -	\$ 128,426	\$ -	\$ 128,426	0.05%	\$ -	\$ 128,426	0.05%
119 IDEA TARGETED ASSISTANCE PRESCHOOL	\$ -	\$ -	\$ 21,408	\$ -	\$ 21,408	0.01%	\$ -	\$ 21,408	0.01%
130 STATE TEXTBOOK ALLOTMENT	\$ 764,014	\$ -	\$ -	\$ -	\$ 764,014	0.31%	\$ -	\$ 764,014	0.30%
131 TEXTBOOKS AND DIGITAL RESOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
156 RACE TO THE TOP ARRA	\$ -	\$ 365,075	\$ -	\$ -	\$ 365,075	0.15%	\$ -	\$ 365,075	0.14%
301 JROTC	\$ -	\$ -	\$ -	\$ 669,953	\$ 669,953	0.27%	\$ -	\$ 669,953	0.26%

303	WORKFORCE INVESTMENT ACT	\$	-	\$	-	\$	-	\$	126,945	\$	126,945	0.05%	\$	-	\$	126,945	0.05%
305	MEDICAID ADMIN OUTREACH	\$	-	\$	-	\$	-	\$	150,000	\$	150,000	0.06%	\$	-	\$	150,000	0.06%
306	MEDICAID FEE-SERVICE REIMBURSEMENT	\$	-	\$	-	\$	-	\$	400,000	\$	400,000	0.16%	\$	-	\$	400,000	0.15%
340	PISGAH FOREST FUND	\$	-	\$	-	\$	-	\$	10,065	\$	10,065	0.00%	\$	-	\$	10,065	0.00%
421	EWIF GRANT	\$	-	\$	-	\$	-	\$	34,000	\$	34,000	0.01%	\$	-	\$	34,000	0.01%
504	BCS FOUNDATION	\$	-	\$	-	\$	-	\$	92,332	\$	92,332	0.04%	\$	-	\$	92,332	0.04%
505	TD BANK GRANT	\$	-	\$	-	\$	-	\$	177	\$	177	0.00%	\$	-	\$	177	0.00%
515	HOMELESS SUPPLY CLOSET	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%
517	CAREER ACADEMY - ERWIN HIGH	\$	-	\$	-	\$	-	\$	112,706	\$	112,706	0.05%	\$	-	\$	112,706	0.04%
519	GRADUATION INITIATIVE	\$	-	\$	-	\$	-	\$	100,000	\$	100,000	0.04%	\$	-	\$	100,000	0.04%
525	BOOKMOBILE	\$	-	\$	-	\$	-	\$	685	\$	685	0.00%	\$	-	\$	685	0.00%
533	DUKE ENERGY GRANT	\$	-	\$	-	\$	-	\$	10,172	\$	10,172	0.00%	\$	-	\$	10,172	0.00%
535	PRISM GRANT	\$	-	\$	-	\$	-	\$	4,500	\$	4,500	0.00%	\$	-	\$	4,500	0.00%
537	LAND OF SKY MIGRANT EDUCATION GRANT	\$	-	\$	-	\$	-	\$	751	\$	751	0.00%	\$	-	\$	751	0.00%
538	AMERICAN INSTITUTE OF MATH	\$	-	\$	-	\$	-	\$	495	\$	495	0.00%	\$	-	\$	495	0.00%
539	EL EDUCATION GRANT	\$	-	\$	-	\$	-	\$	1,135	\$	1,135	0.00%	\$	-	\$	1,135	0.00%
540	LET'S GO RIDE A BIKE	\$	-	\$	-	\$	-	\$	195	\$	195	0.00%	\$	-	\$	195	0.00%
542	INTERCONNECTED SYSTEMS FRAMEWORK	\$	-	\$	-	\$	-	\$	17,740	\$	17,740	0.01%	\$	-	\$	17,740	0.01%
544	DOLLAR GENERAL LITERACY FOUNDATION	\$	-	\$	-	\$	-	\$	90	\$	90	0.00%	\$	-	\$	90	0.00%
545	OPIOID AWARENESS	\$	-	\$	-	\$	-	\$	3,642	\$	3,642	0.00%	\$	-	\$	3,642	0.00%
546	UNCA MIGRANT PROGRAM PARTNERSHIP	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%
548	KENNEDY CENTER AFFILIATION	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%
549	BUNCOMBE CTY PROJECT CONSERVE	\$	-	\$	-	\$	-	\$	22,000	\$	22,000	0.01%	\$	-	\$	22,000	0.01%
550	DO THE WRITE THING GRANT	\$	-	\$	-	\$	-	\$	257	\$	257	0.00%	\$	-	\$	257	0.00%
556	SISTERS OF MERCY MATH FORWARD	\$	-	\$	-	\$	-	\$	956	\$	956	0.00%	\$	-	\$	956	0.00%
560	ASSISTIVE TECHNOLOGY	\$	-	\$	-	\$	-	\$	366	\$	366	0.00%	\$	-	\$	366	0.00%
569	UNITED WAY - PTHVP	\$	-	\$	-	\$	-	\$	23,700	\$	23,700	0.01%	\$	-	\$	23,700	0.01%
574	BURROUGHS WELLCOME GRANT	\$	-	\$	-	\$	-	\$	18,335	\$	18,335	0.01%	\$	-	\$	18,335	0.01%
599	HANBAN- CONFUCIOUS CLASSROOM GRANT	\$	-	\$	-	\$	-	\$	1,653	\$	1,653	0.00%	\$	-	\$	1,653	0.00%
610	HOMINY VALLEY SUPPLEMENTAL	\$	-	\$	-	\$	-	\$	152,490	\$	152,490	0.06%	\$	-	\$	152,490	0.06%
640	VENDING PROCEEDS	\$	-	\$	-	\$	-	\$	30,000	\$	30,000	0.01%	\$	-	\$	30,000	0.01%
641	MAINTENANCE VENDING	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%
706	UNREIMBURSED ACTIVITY BUS USAGE	\$	-	\$	161,138	\$	-	\$	88,500	\$	249,638	0.10%	\$	-	\$	249,638	0.10%
801	BOARD OF EDUCATION	\$	-	\$	1,275,044	\$	-	\$	-	\$	1,275,044	0.52%	\$	-	\$	1,275,044	0.49%
802	MAINTENANCE SERVICES	\$	-	\$	12,442,713	\$	-	\$	-	\$	12,442,713	5.08%	\$	-	\$	12,442,713	4.82%
841	TESTING SERVICES	\$	-	\$	9,150	\$	-	\$	-	\$	9,150	0.00%	\$	-	\$	9,150	0.00%
842	SEX EDUCATION	\$	-	\$	151,543	\$	-	\$	-	\$	151,543	0.06%	\$	-	\$	151,543	0.06%
843	INTRAMURAL\EXTRA CURRICULAR	\$	-	\$	72,561	\$	-	\$	-	\$	72,561	0.03%	\$	-	\$	72,561	0.03%
844	TRANSFERS TO INDIVIDUAL SCHOOLS	\$	-	\$	350,000	\$	-	\$	-	\$	350,000	0.14%	\$	-	\$	350,000	0.14%
845	PARKING SECURITY	\$	-	\$	-	\$	-	\$	120,000	\$	120,000	0.05%	\$	-	\$	120,000	0.05%
846	CURRICULUM-ELEMENTARY	\$	-	\$	275,029	\$	-	\$	2,007	\$	277,036	0.11%	\$	-	\$	277,036	0.11%
847	CURRICULUM SECONDARY	\$	-	\$	71,647	\$	-	\$	-	\$	71,647	0.03%	\$	-	\$	71,647	0.03%
848	PURCHASING OPERATIONS	\$	-	\$	124,006	\$	-	\$	137,871	\$	261,877	0.11%	\$	-	\$	261,877	0.10%
849	MIDDLE SCHOOL EDUCATION/BEG TEACHER	\$	-	\$	157,403	\$	-	\$	-	\$	157,403	0.06%	\$	-	\$	157,403	0.06%
850	MEDIA/INSTRUCTIONAL TECHNOLOGY	\$	-	\$	72,450	\$	-	\$	-	\$	72,450	0.03%	\$	-	\$	72,450	0.03%
851	ARTS EDUCATION	\$	-	\$	130,686	\$	-	\$	-	\$	130,686	0.05%	\$	-	\$	130,686	0.05%
852	ATHLETICS	\$	-	\$	868,780	\$	-	\$	-	\$	868,780	0.35%	\$	-	\$	868,780	0.34%
853	HAZELTON TRUST FUND	\$	-	\$	10,000	\$	-	\$	2,500	\$	12,500	0.01%	\$	-	\$	12,500	0.00%
857	PADDISON REIMBURSEMENT	\$	-	\$	-	\$	-	\$	90,000	\$	90,000	0.04%	\$	-	\$	90,000	0.03%
860	ASHEVILLE CITY SCHOOLS REIM	\$	-	\$	18,289	\$	-	\$	106,560	\$	124,849	0.05%	\$	-	\$	124,849	0.05%
880	CONTRACTS-CNTY OF BUNCOMBE	\$	-	\$	152,252	\$	-	\$	-	\$	152,252	0.06%	\$	-	\$	152,252	0.06%
889	SUPERINTENDENT DISCRETIONARY	\$	-	\$	15,522	\$	-	\$	-	\$	15,522	0.01%	\$	-	\$	15,522	0.01%
890	SUPERINTENDENT OFFICE	\$	-	\$	111,727	\$	-	\$	-	\$	111,727	0.05%	\$	-	\$	111,727	0.04%
891	ASSISTANT SUPERINTENDENT OFFICE	\$	-	\$	131,361	\$	-	\$	-	\$	131,361	0.05%	\$	-	\$	131,361	0.05%
892	ASSOCIATE SUPERINTENDENT OFFICE	\$	-	\$	234,082	\$	-	\$	-	\$	234,082	0.10%	\$	-	\$	234,082	0.09%
894	FINANCE	\$	-	\$	789,608	\$	-	\$	-	\$	789,608	0.32%	\$	-	\$	789,608	0.31%
895	FACILITIES PLANNING	\$	-	\$	119,687	\$	-	\$	-	\$	119,687	0.05%	\$	-	\$	119,687	0.05%
896	STUDENT SERVICES	\$	-	\$	159,295	\$	-	\$	21,600	\$	180,895	0.07%	\$	-	\$	180,895	0.07%
897	COMMUNICATIONS	\$	-	\$	316,905	\$	-	\$	-	\$	316,905	0.13%	\$	-	\$	316,905	0.12%
898	HUMAN RESOURCES	\$	-	\$	313,356	\$	-	\$	-	\$	313,356	0.13%	\$	-	\$	313,356	0.12%
900	EMPLOYEE ENHANCEMENT COMMITTEE	\$	-	\$	-	\$	-	\$	4,000	\$	4,000	0.00%	\$	-	\$	4,000	0.00%
Total		\$	146,928,305	\$	73,724,486	\$	20,114,514	\$	4,341,410	\$	245,108,715	100.00%	\$	13,126,705	\$	258,235,420	100.00%

Variables affecting 2019-20 Costs

At this time in the budget planning process, we usually have a reasonable estimate of what the employer's retirement contribution rate and employer-paid health insurance premiums will be for the subsequent year. For this year, we are basing our 2019-20 budget request on the Governor's budget and guidance from the North Carolina Department of Public Instruction (NCDPI). Based on this data, we are estimating the employer's retirement contribution to increase from the 2018-19 rate of 18.86%, to a 2019-20 rate of 20.59%. Similarly, we are estimating a roughly five percent (5%) increase in employer-paid health insurance premiums that will be effective 01/01/2020, from \$6,104/year to \$6,409/year. Both factors are reflected in the 2019-20 base budget because they are unavoidable.

The Governor's budget bill suggests a salary increase of approximately 9.1% over the next two years for certified personnel. We have incorporated a 3% increase for non-certified personnel. The salary increase distribution method for is not known at this time, whether it will be by salary increase or one-time bonus.

Funding gaps and unmet needs that will impact the local current expense budget and base budget are shown below.

- \$567,000 = Personnel for Expanding Behavioral Health Services – 7 positions
- \$1,809,183 = To Cover Average of 5% Pay Increase for Certified Personnel Paid from Local Funds
- \$542,310 = To Cover 3% Pay Increase for Non-Certified Personnel Paid from Local Funds
- \$1,367,812 = Retirement and Health Insurance Rate Increases
- \$728,640 = Attrition of Instructional Assistants

\$5,014,945 = Total Proposed Increase in Local Appropriation for 2019-20

Three other factors that may have budgetary implications for the 2019-20 base budget are the Opportunity Scholarship Bill, Virtual Charter School Initiative, and growth of existing charter schools in fiscal year 2019-20. These factors are very hard to calculate with respect to how it affects BCS and will have a negative impact on funding in the coming years. Also, we must be mindful of the Joint Legislative Task Force on Education Finance Reform and the impact it will have on funding beyond 2019-20.

Obviously, cost increases have a significant effect on how difficult it may be to balance the budget in any given fiscal year. For several years, Buncombe County Schools has had a long-range financial plan in place to deal with the reduction in Federal funding that would inevitably occur at the expiration of the various American Recovery and Reinvestment Act (ARRA) initiatives. Because we spread the ARRA funding over more fiscal years than most other North Carolina School Districts, both our year-to-year increase in federal funding and our yearly reduction in federal funding were smaller than most other North Carolina School districts during the period from 2008-09 to 2014-15. Since the ARRA initiative ended in 2014-15, BCS has been able to effectively plan and maintain operations at the same level, however the ability to continue operations at this level into 2019-20 remains a major concern.