BUNCOMBE COUNTY SCHOOLS
PREPARING STUDENTS FOR THEIR TOMORROW

Rob Jackson, Ed. D., Superintendent

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March 5th, 2026

Chairman and Members of the Buncombe County Board of Education,

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

Budget Amendment # 4 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 $546,250. Additional funds were received for CTE Months of Employment (PRC 013) and Summer Reading Camps (PRC 016). ABC transfers were approved by NCDPI to move funds from CTE Months of Employment (PRC 013) to CTE Program Support (PRC 014), and from At-Risk Student Services (PRC 069) to Non-Instructional Support Personnel (PRC 003), funds were reverted from Children with Disabilities (PRC 032) for headcount transfers.

The chart below shows the change in each allotment.

PRC	Description	Amendment #3	Change	Amendment #4
001	Classroom Teachers	$ 77,807,950	$ -	$ 77,807,950
002	Central Office Administration	$ 1,498,268	$ -	$ 1,498,268
003	Non-Instructional Support Personnel	$ 7,334,599	$ 1,151,410	$ 8,486,009
004	K-5 Program Enhancement Teachers	$ 4,298,684	$ -	$ 4,298,684
005	School Building Administration	$ 8,050,960	$ -	$ 8,050,960
006	School Health Personnel	$ 4,816,848	$ -	$ 4,816,848
007	Instructional Support - Certified	$ 4,608,136	$ -	$ 4,608,136
009	Non-Contributory Employee Benefits	$ 2,284,975	$ -	$ 2,284,975
010	Dollars for Certified Personnel	$ 1,602,878	$ -	$ 1,602,878
011	NBPTS Educational Leave/Parental Leav	$ 181,314	$ -	$ 181,314
012	Driver Training	$ 513,475	$ -	$ 513,475
013	CTE Months of Employment	$ 7,964,957	$ 40,105	$ 8,005,062
014	CTE Program Support	$ 347,733	$ 238,390	$ 586,123
015	School Technology	$ 259,910	$ -	$ 259,910
016	Summer Reading Camps	$ 178,205	$ 269,619	$ 447,824
020	International Faculty Exchange	$ 3,487,000	$ -	$ 3,487,000
024	Disadvantaged Student Supplemental	$ -	$ -	$ -
027	Instructional Assistants	$ 7,435,482	$ -	$ 7,435,482
028	Highly Qualified NC Teaching Graduate	$ 15,358	$ -	$ 15,358
029	Behavioral Support	$ 341,000	$ -	$ 341,000
030	Digital Learning Grant	$ 95,000	$ -	$ 95,000
032	Children with Disabilities	$ 15,700,093	$ (1,864)	$ 15,698,229
034	Academically/Intellectually Gifted	$ 1,325,065	$ -	$ 1,325,065
046	Third Grade Reading Bonus	$ 290,731	$ -	$ 290,731
048	Principal/Test Results Bonus	$ 456,975	$ -	$ 456,975
054	Limited English Proficiency	$ 2,453,754	$ -	$ 2,453,754
055	Cooperative Innovative High Schools	$ 360,000.00	$ -	$ 360,000
056	Student Transportation	$ 9,364,530	$ -	$ 9,364,530
061	Instructional Supplies	$ -	$ -	$ -
063	Children with Disabilities - Special Funds	$ 216,000	$ -	$ 216,000
067	Assistant Principal Interns - MSA	$ 105,045	$ -	$ 105,045
068	Alternative Programs and Schools	$ 244,782	$ -	$ 244,782
069	At-Risk Student Services	$ 5,452,371	$ (1,151,410)	$ 4,300,961
073	School Connectivity	$ 164,862	$ -	$ 164,862
083	CTE Credentials	$ 220,397	$ -	$ 220,397
085	Early Grade Reading Proficiency	$ 406,481	$ -	$ 406,481
088	Feminine Hygiene Grant	$ 5,000	$ -	$ 5,000
089	EC - Special State Reserve	$ 51,928	$ -	$ 51,928
131	Textbooks and Digital Resources	$ 1,614,680	$ -	$ 1,614,680
230	Hurricane Relief and Recovery	$ 434,109	$ -	$ 434,109
	Total	**$ 171,989,536**	**$ 546,250**	**$ 172,535,786**

Local Current Expense Fund
There is no amendment to the Local Current Expense Fund.

Federal Grants Fund
The Federal Grants Fund is amended to reflect an increase of $414,217. Additional allotments were received for Vocational Education Program (PRC 017), IDEA Preschool (PRC 049) and IDEA, Part B (PRC 060). Grant year 4 funds were reverted for Title I, Targeted Support and Improvement (PRC 115) and IDEA Targeted Assistance (PRC 118).

The chart below shows the change in each allotment:

PRC	Description	Amendment #3	Change	Amendment #4
017	Vocational Education - Program	$ 488,763	$ 1,577	$ 490,340
026	Education for Homeless Children	$ 125,349	$ -	$ 125,349
049	IDEA Preschool Part B (619) Grant	$ 239,762	$ 2,317	$ 242,079
050	ESEA Title 1 - LEA Basic Program	$ 9,421,572	$ -	$ 9,421,572
051	ESEA Title 1 - Migrant Regular	$ 339,606	$ -	$ 339,606
053	School Nutrition Equipment	$ 11,829	$ -	$ 11,829
060	IDEA, Part B (611)	$ 7,010,243	$ 410,755	$ 7,420,998
070	IDEA Coordinated Early Intervention	$ 1,484,339	$ -	$ 1,484,339
082	IDEA State Improvement Grant	$ 19,817	$ -	$ 19,817
103	Title II - Improving Teacher Quality	$ 1,384,421	$ -	$ 1,384,421
104	Title III - Language Acquisition	$ 408,351	$ -	$ 408,351
105	ESEA Title I - School Improvement	$ 389,561	$ -	$ 389,561
108	Student Support and Academic Enrichment	$ 789,171	$ -	$ 789,171
111	Title III - Language Acquisition	$ 26,647	$ -	$ 26,647
115	Title I Targeted Support & Improvement	$ 147,880	$ (4)	$ 147,876
118	IDEA, Part B (611) Targeted Assistance	$ 35,968	$ (428)	$ 35,540
119	IDEA, Preschool Part B	$ 4,623	$ -	$ 4,623
		$ 22,327,905	**$ 414,217**	**$ 22,742,122**

Capital Outlay Fund
The Capital Outlay Fund is amended to reflect an increase of $2,970,049. This includes budgeting lottery funds in the amount of $1,435,000 for the tennis courts at North Buncombe High School and budgeting funds for the purchase of nine school buses in the amount of $1,535,049.

Child Nutrition Fund
There is no amendment to the Child Nutrition Fund.

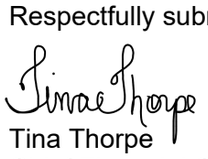
Childcare Program Fund
There is no amendment to the Childcare Program Fund.

Other Specific Revenue Fund
The Specific Revenue Fund is amended to reflect an increase of $1,250. Funds were received from Tanger Kids Grant for Children with Disabilities (PRC 032) specifically to support EC Preschool.

The chart below shows the change in each allotment:

PRC	Description	Amendment #3	Change	Amendment #4
005	School Building Administration	$ 136,204	$ -	$ 136,204
013	Vocational Education - State M	$ 11,468	$ -	$ 11,468
026	Education for Homeless Childre	$ 57,057	$ -	$ 57,057
032	Children with Disabilities - Grants	$ 977	$ 1,250	$ 2,227
035	School Nutrition	$ 37,725	$ -	$ 37,725
061	Classroom Materials/Instructio	$ 271,776	$ -	$ 271,776
067	Assistant Principal Intern-Ful	$ 23,519	$ -	$ 23,519
068	Alternative Programs and Schoo	$ 322,821	$ -	$ 322,821
069	At-Risk Student Services	$ 234,000	$ -	$ 234,000
301	JROTC	$ 640,543	$ -	$ 640,543
305	Medicaid Administrative Outrea	$ 50,000	$ -	$ 50,000
306	Medicaid Direct Serv Reimburse	$ 1,383,959	$ -	$ 1,383,959
340	Pisgah Forest Fund	$ 10,065	$ -	$ 10,065
355	Project SERV	$ 622,889	$ -	$ 622,889
426	Hurricane Helene - FEMA	$ 21,000	$ -	$ 21,000
439	Safe Schools SRO Grant	$ 923,530	$ -	$ 923,530
504	Buncombe County Schools Found	$ 96,122	$ -	$ 96,122
509	Science Grant - Duke Energy	$ 4,626	$ -	$ 4,626
513	Dogwood CTE Early Childhood	$ 209,376	$ -	$ 209,376
517	Career Academy Grant - Erwin H	$ 105,751	$ -	$ 105,751
522	BCBS Learning Grant	$ 294,000	$ -	$ 294,000
524	GE Aviation Grant	$ 8,952	$ -	$ 8,952
525	Bookmobile Donation	$ 3,500	$ -	$ 3,500
526	Dogwood - Homeless Support	$ 90,608	$ -	$ 90,608
527	Pratt & Whitney STEM Grant	$ 2,199	$ -	$ 2,199
533	Duke Energy STEM Grant	$ 1,468	$ -	$ 1,468
542	Interconnected Systems Framewo	$ 17,740	$ -	$ 17,740
545	Opioid Awareness Grant	$ 3,862	$ -	$ 3,862
550	"Do the Write Thing" Grant	$ 893	$ -	$ 893
554	United Way - Counseling Grant	$ 98,187	$ -	$ 98,187
555	Dogwood - After School CDOMS	$ 370,270	$ -	$ 370,270
557	CFWNC Student Resilience/Recovery	$ 25,000	$ -	$ 25,000
563	Dogwood - Empowering Future Careers	$ 18,717	$ -	$ 18,717
569	Dogwood - Credit Recovery Grant	$ 76,539	$ -	$ 76,539
599	Hanban Confucius Classroom Gr	$ 1,367	$ -	$ 1,367
610	Hominy Valley Spec Supp Tax	$ 133,274	$ -	$ 133,274
641	CTE STEM School	$ 500	$ -	$ 500
706	Transportation Costs not Eligi	$ 150,000	$ -	$ 150,000
802	Maintenance	$ 4,602,284	$ -	$ 4,602,284
805	Third Party Reimbursements	$ 50,000	$ -	$ 50,000
824	Hurrican Helene - Insurance	$ 272	$ -	$ 272
844	Allotments to Ind Schools	$ 26,834	$ -	$ 26,834
845	Parking Security	$ 243,031	$ -	$ 243,031
853	Hazelton Trust Fund	$ 3,000	$ -	$ 3,000
857	Paddison Grant	$ 181,711	$ -	$ 181,711
860	Asheville City Schools Reimbur	$ 35,000	$ -	$ 35,000
872	Johnston/Ramble Partnership	$ 48,547	$ -	$ 48,547
889	Superintendent Discretionary	$ 12,500	$ -	$ 12,500
896	Student Services	$ 56,685	$ -	$ 56,685
900	EEC	$ 4,000	$ -	$ 4,000
	Total	**$ 11,724,347**	**$ 1,250**	**$ 11,725,597**

Respectfully submitted,



Tina Thorpe
Chief Financial Officer
Buncombe County Schools

BUDGET AMENDMENT #4 FOR FISCAL YEAR 2025-26
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, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$151,323,228	-$590,753	$150,732,475
6000	System-wide Support Services	$20,519,368	$1,137,003	$21,656,371
7000	Ancillary Services	$146,940	$0	$146,940
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$171,989,536	$546,250	$172,535,786

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	-$171,989,536	-$546,250	-$172,535,786
TOTAL		-$171,989,536	-$546,250	-$172,535,786

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, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$56,394,980	$0	$56,394,980
6000	System-wide Support Services	$35,086,511	-$3,465,460	$31,621,051
7000	Ancillary Services	$20,582	$0	$20,582
8000	Non-Programmed Charges	$12,297,144	-$410,000	$11,887,144
TOTAL		$103,799,217	-$3,875,460	$99,923,757

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$56,401,980	$0	$56,401,980
6000	System-wide Support Services	$31,599,727	$0	$31,599,727
7000	Ancillary Services	$20,582	$0	$20,582
8000	Non-Programmed Charges	$11,957,144	$0	$11,957,144
TOTAL		$99,979,433	$0	$99,979,433

SECTION 4 - The following revenues are hereby amended for the **Local Current Expense** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	-$42,000	$0	-$42,000
4120-4800	Local other than County Appropriation	-$550,000	$0	-$550,000
4110	County Appropriation	-$98,657,217.00	$3,101,950	-$95,555,267
TOTAL OPERATING REVENUE		-$99,249,217	$3,101,950	-$96,147,267
4900	Fund Balance	-$4,550,000	$773,510	-$3,776,490
TOTAL		-$103,799,217	$3,875,460	-$99,923,757

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	-$42,000	$0	-$42,000
4120-4800	Local other than County Appropriation	-$550,000	$0	-$550,000
4110	County Appropriation	-$95,951,358.00	$0	-$95,951,358
TOTAL OPERATING REVENUE		-$96,543,358	$0	-$96,543,358
4900	Fund Balance	-$3,436,075	$0	-$3,436,075
TOTAL		-$99,979,433	$0	-$99,979,433

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, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$20,610,472	$19,432	$20,629,904
6000	System-wide Support Services	$857,878	$0	$857,878
7000	Ancillary Services	$11,829	$0	$11,829
8000	Non-Programmed Charges	$504,503	-$7,480	$497,023
TOTAL		$21,984,682	$11,952	$21,996,634

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$20,821,793	$394,301	$21,216,094
6000	System-wide Support Services	$990,742	$10,100	$1,000,842
7000	Ancillary Services	$11,829	$0	$11,829
8000	Non-Programmed Charges	$503,541	$9,815	$513,356
TOTAL		$22,327,905	$414,217	$22,742,122

SECTION 6 - The following revenues are hereby amended for the **Federal Grants Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDPI	-$21,984,682	-$11,952	-$21,996,634
TOTAL		-$21,984,682	-$11,952	-$21,996,634

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDI	-$22,327,905	-$414,217	-$22,742,122
TOTAL		-$22,327,905	-$414,217	-$22,742,122

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, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$8,253,894	$0	$8,253,894
6000	System-wide Support Services	$3,520,025	$14,204	$3,534,229
7000	Ancillary Services	$457,056	$0	$457,056
8000	Non-Programmed Charges	$1,830,531	$0	$1,830,531
9000	General Capital Projects	$80,150,203	$188,648	$80,338,852
TOTAL		$94,211,709	$202,852	$94,414,561

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$8,253,894	$0	$8,253,894
6000	System-wide Support Services	$3,534,229	$1,535,049	$5,069,278
7000	Ancillary Services	$457,056	$0	$457,056
8000	Non-Programmed Charges	$2,443,489	$0	$2,443,489
9000	General Capital Projects	$80,338,852	$1,435,000	$81,773,852
TOTAL		$95,027,519	$2,970,049	$97,997,568

SECTION 8 – The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Other Funds	-$296,957	$0	-$296,957
3400	NCDPI	-$1,641,900	$0	-$1,641,900
3700	Federal Revenue - Other Funds	-$1,083,842	$0	-$1,083,842
4100-4800	Local Revenue	-$73,717,560	-$202,852	-$73,920,412
TOTAL OPERATING REVENUE		-$76,740,259	-$202,852	-$76,943,111
4900	Other Financing Sources	-$17,471,450	$0	-$17,471,450
TOTAL		-$94,211,709	-$202,852	-$94,414,561

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Other Funds	-$296,957	$0	-$296,957
3400	NCDPI	-$2,254,858	-$1,435,000	-$3,689,858
3700	Federal Revenue - Other Funds	-$1,083,842	$0	-$1,083,842
4100-4800	Local Revenue	-$73,920,412	-$1,535,049	-$75,455,461
TOTAL OPERATING REVENUE		-$77,556,069	-$2,970,049	-$80,526,118
4900	Other Financing Sources	-$17,471,450	$0	-$17,471,450
TOTAL		-$95,027,519	-$2,970,049	-$97,997,568

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2026 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, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	$17,827,967	$0	$17,827,967
8000	Non-Programmed Charges	$675,000	$0	$675,000
TOTAL		$18,502,967	$0	$18,502,967

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	$17,827,967	$0	$17,827,967
8000	Non-Programmed Charges	$675,000	$0	$675,000
TOTAL		$18,502,967	$0	$18,502,967

SECTION 11 - The following revenues are hereby amended for the **Child Nutrition Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	$0	$0	$0
3800	Federal Revenue	-$16,672,967	$0	-$16,672,967
4100-4800	Local Revenue	-$1,788,934	$0	-$1,788,934
TOTAL OPERATING REVENUE		-$18,461,901	$0	-$18,461,901
4900	Other Financing Sources	-$41,066	$0	-$41,066
TOTAL		-$18,502,967	$0	-$18,502,967

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	$0	$0	$0
3800	Federal Revenue	-$16,672,967	$0	-$16,672,967
4100-4800	Local Revenue	-$1,788,934	$0	-$1,788,934
TOTAL OPERATING REVENUE		-$18,461,901	$0	-$18,461,901
4900	Other Financing Sources	-$41,066	$0	-$41,066
TOTAL		-$18,502,967	$0	-$18,502,967

SECTION 12 - - The following amounts are hereby amended for supporting operations of the school administrative unit in the **Childcare Program Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	$629,150	$0	$629,150
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$629,150	$0	$629,150

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	$629,150	$0	$629,150
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$629,150	$0	$629,150

SECTION 13 - The following revenues are hereby amended for the **Childcare Program Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
4100-4800	Local Revenue	-$600,942	$0	-$600,942
TOTAL OPERATING REVENUE		-$600,942	$0	-$600,942
4900	Other Financing Sources	-$28,208	$0	-$28,208
TOTAL		-$629,150	$0	-$629,150

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
4100-4800	Local Revenue	-$600,942	$0	-$600,942
TOTAL OPERATING REVENUE		-$600,942	$0	-$600,942
4900	Other Financing Sources	-$28,208	$0	-$28,208
TOTAL		-$629,150	$0	-$629,150

SECTION 14 - - The following amounts are hereby amended for supporting operations of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$5,482,037	$923,530	$6,405,567
6000	System-wide Support Services	$1,618,161	$3,465,460	$5,083,621
7000	Ancillary Services	$41,725	$0	$41,725
8000	Non-Programmed Charges	$165,634	$0	$165,634
TOTAL		$7,307,556	$4,388,990	$11,696,546

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$6,419,044	$1,250	$6,420,294
6000	System-wide Support Services	$5,097,945	$0	$5,097,945
7000	Ancillary Services	$41,725	$0	$41,725
8000	Non-Programmed Charges	$165,634	$0	$165,634
TOTAL		$11,724,347	$1,250	$11,725,597

SECTION 15 - The following revenues are hereby amended for the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	$0	-$923,530	-$923,530
3700-3800	Federal - Not Allotted through NCDPI	-$1,569,886	$0	-$1,569,886
4100-4800	Local Revenue	-$3,562,037	-$3,465,460	-$7,027,497
TOTAL OPERATING REVENUE		-$5,131,923	-$4,388,990	-$9,520,913
4900	Other Financing Sources	-$2,175,633	$0	-$2,175,633
TOTAL		-$7,307,556	-$4,388,990	-$11,696,546

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	-$936,030	$0	-$936,030
3700-3800	Federal - Not Allotted through NCDPI	-$1,569,886	$0	-$1,569,886
4100-4800	Local Revenue	-$7,042,798	-$1,250	-$7,044,048
TOTAL OPERATING REVENUE		-$9,548,714	-$1,250	-$9,549,964
4900	Other Financing Sources	-$2,175,633	$0	-$2,175,633
TOTAL		-$11,724,347	-$1,250	-$11,725,597

SECTION 16 – Within the overall budget, all appropriations shall firstly be paid from revenues restricted as to use and secondly from general unrestricted revenues.

SECTION 17 – The Chief Financial Officer is hereby directed to record all restricted revenue that was not expended for its intended purpose as either deferred revenue, restricted fund balance, committed fund balance or assigned fund balance (as appropriate) within the Financial Statements. The restricted revenue sources include, but are not limited to, Medicaid reimbursements, reimbursements for services rendered to exceptional children, grant advances, Enka Consolidated Special Tax District unexpended proceeds, and Pisgah Forest reserve payments.

SECTION 18 - The Chief Financial Officer is hereby directed to record all cash being invested for the individual schools as restricted cash upon the body of the Financial Statements so that the Board of Education's intent to keep these sums separate and apart can be clearly demonstrated. This action will also demonstrate the Board's intent that the Buncombe County Schools not draw upon these moneys to satisfy its overall cash flow needs.

SECTION 19 - The Superintendent is authorized to administer the budget as outlined in Section 501 of the adopted Buncombe County Public Schools Policy Manual.

SECTION 20 - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and the Chief Financial Officer for direction in carrying out their duties.

READ AND APPROVED THIS FIFTH DAY OF MARCH 2026.

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Chairman, Board of Education

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Secretary, Board of Education