BUNCOMBE COUNTY SCHOOLS
PREPARING STUDENTS FOR THEIR TOMORROW

Jennifer Reed, Ed. D., Superintendent

175 Bingham Road, Asheville, NC 28806
P: 828.255.5921 F: 828.255.5923
www.buncombeschools.org

November 5th, 2026

Chairman and Members of the Buncombe County Board of Education,

Since the budget was adopted at the October 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 Fund, Childcare Program Fund and Child Nutrition Fund.

Budget Amendment # 1 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 $788,432. ABC transfers were approved by NCDPI to move funds from Disadvantaged Students Supplemental Funding (PRC 024) and Instructional Supplies (PRC 061) to Non-Instructional Support Personnel (PRC 003) and Dollars for Certified Personnel (PRC 010). The IFE transfer from Classroom Teachers (PRC 001) to International Faculty Exchange (PRC 020) was approved by NCDPI. Funds were received for Test Results Bonus (PRC 048) – principal bonuses, CTE Credentials (PRC 083) and After School Robotics Grant (PRC 209). Allotment adjustments were made for state legislated bonuses in PRC 045.

The chart below shows the change in each allotment.

PRC	Description	Initial Budget	Change	Amendment #1
001	Classroom Teachers	$ 84,626,046	$ (3,332,706)	$ 81,293,340
002	Central Office Administration	$ 1,568,064	$ -	$ 1,568,064
003	Non-Instructional Support Personnel	$ 7,518,623	$ 677,324	$ 8,195,947
004	K-5 Program Enhancement Teachers	$ 4,402,950	$ -	$ 4,402,950
005	School Building Administration	$ 8,364,148	$ -	$ 8,364,148
006	School Health Personnel	$ 5,081,650	$ -	$ 5,081,650
007	Instructional Support - Certified	$ 4,867,350	$ -	$ 4,867,350
009	Non-Contributory Employee Benefits	$ 2,282,572	$ -	$ 2,282,572
010	Dollars for Certified Personnel	$ -	$ 954,521	$ 954,521
011	NBPTS Educational Leave/Parental Leave	$ 119,415	$ -	$ 119,415
012	Driver Training	$ 536,050	$ -	$ 536,050
013	CTE Months of Employment	$ 8,757,282	$ -	$ 8,757,282
014	CTE Program Support	$ 343,931	$ -	$ 343,931
015	School Technology	$ 256,103	$ -	$ 256,103
016	Summer Reading Camps	$ 154,714	$ -	$ 154,714
020	International Faculty Exchange	$ -	$ 3,845,430	$ 3,845,430
024	Disadvantaged Student Supplemental	$ 954,521	$ (954,521)	$ -
027	Instructional Assistants	$ 7,309,461	$ -	$ 7,309,461
028	Highly Qualified NC Teaching Graduate	$ 5,350	$ -	$ 5,350
029	Behavioral Support	$ 361,757	$ -	$ 361,757
032	Children with Disabilities	$ 17,447,266	$ -	$ 17,447,266
034	Academically/Intellectually Gifted	$ 1,366,867	$ -	$ 1,366,867
045	Veteran Teacher Bonus	$ 2,224,857	$ 10,000	$ 2,234,857
048	Principal/Test Results Bonus	$ -	$ 111,418	$ 111,418
054	Limited English Proficiency	$ 2,900,098	$ -	$ 2,900,098
055	Cooperative Innovative High Schools	$ 600,000.00	$ -	$ 600,000
056	Student Transportation	$ 9,872,383	$ -	$ 9,872,383
061	Instructional Supplies	$ 677,324	$ (677,324)	$ -
067	Assistant Principal Interns - MSA	$ 289,514	$ -	$ 289,514
069	At-Risk Student Services	$ 5,770,357	$ -	$ 5,770,357
071	Supplement Funds Teacher Compensation	$ 2,160,884	$ -	$ 2,160,884
073	School Connectivity	$ -	$ -	
083	CTE Credentials	$ 66,119	$ 140,270	$ 206,389
131	Textbooks and Digital Resources	$ 915,220	$ -	$ 915,220
133	Instructional Materials	$ 797,499	$ -	$ 797,499
209		$ -	$ 14,020	$ 14,020
220		$ 314,607	$ -	$ 314,607
	Total	**$ 182,912,982**	**$ 788,432**	**$ 183,701,414**

Local Current Expense Fund
There was no overall change to the Local Current Expense Fund, however funds were moved from Maintenance (PRC 802) to cover additional bonus costs covered by local funds in State Budget Bonuses (PRC 045).

The chart below shows the change in each allotment.

PRC	Description	Initial Budget	Change	Amendment #1
001	Classroom Teachers	$ 21,333,876	$ -	$ 21,333,876
002	Central Office Administration	$ 1,327,977	$ -	$ 1,327,977
003	Non-Instructional Support Pers	$ 12,750,243	$ -	$ 12,750,243
004	K-5 Program Enhancement Teache	$ 1,808,720	$ -	$ 1,808,720
005	School Building Administration	$ 6,344,742	$ -	$ 6,344,742
006	School Health Personnel	$ 845,653	$ -	$ 845,653
007	Instructional Support - Certif	$ 2,763,984	$ -	$ 2,763,984
009	Non-Contributory Employee Bene	$ 140,295	$ -	$ 140,295
013	Vocational Education - State M	$ 1,056,989	$ -	$ 1,056,989
015	School Technology Fund	$ 6,390,284	$ -	$ 6,390,284
020	International Faculty Exchange	$ 318,862	$ -	$ 318,862
027	Teacher Assistants	$ 7,015,028	$ -	$ 7,015,028
029	Behavioral Support	$ 105,128	$ -	$ 105,128
032	Children with Disabilities	$ 9,379,990	$ -	$ 9,379,990
034	Academically/Intellectually Gi	$ 187,535	$ -	$ 187,535
036	Charter Schools	$ 12,794,202	$ -	$ 12,794,202
045	State Budget Bonuses	$ 1,150,000	$ 155,123	$ 1,305,123
050	ESEA Title 1 - LEA Basic Progr	$ 9,559	$ -	$ 9,559
054	Limited English Proficiency (L	$ 769,612	$ -	$ 769,612
055	Cooperative Innovative High Sc	$ 30,107	$ -	$ 30,107
056	Transportation of Pupils	$ 1,497,726	$ -	$ 1,497,726
061	Classroom Materials/Instructio	$ 677,324	$ -	$ 677,324
069	At-Risk Student Services	$ 1,080,992	$ -	$ 1,080,992
104	Title III - Language Acquisiti	$ 13,158	$ -	$ 13,158
706	Transportation Costs not Eligi	$ 177,598	$ -	$ 177,598
801	Board Of Education	$ 2,993,952	$ -	$ 2,993,952
802	Maintenance	$ 18,339,067	$ (155,123)	$ 18,183,944
841	Testing	$ 11,800	$ -	$ 11,800
842	Reproductive Health & Safety	$ 229,158	$ -	$ 229,158
843	Intramural/Extracurricular Sti	$ 87,588	$ -	$ 87,588
844	Allotments to Ind Schools	$ 375,000	$ -	$ 375,000
849	Curriculum Planning/Support	$ 1,235,238	$ -	$ 1,235,238.00
850	Media/Instructional Technology	$ 75,673	$ -	$ 75,673
851	Arts Education	$ 100,710	$ -	$ 100,710
852	Athletics	$ 1,286,720.00	$ -	$ 1,286,720
853	Hazelton Trust Fund	$ 5,000	$ -	$ 5,000
880	Contracts with County Depts	$ 151,752	$ -	$ 151,752
889	Superintendent Discretionary	$ 33,090	$ -	$ 33,090
890	Superintendent Office	$ 161,486	$ -	$ 161,486
891	Asst Superintendent - Aux Svs	$ 189,483	$ -	$ 189,483
892	Assoc Superintendent - Curric	$ 130,721	$ -	$ 130,721
893	Asst Superintendent - Ed Eq/SS	$ 15,375	$ -	$ 15,375
894	Finance	$ 1,820,014	$ -	$ 1,820,014
895	Facilities Planning	$ 290,302	$ -	$ 290,302
896	Student Services	$ 287,930.00	$ -	$ 287,930
897	Communications	$ 475,709	$ -	$ 475,709.00
898	Human Resources	$ 373,131	$ -	$ 373,131
	Total	**$118,638,483.00**	**$ -**	**$118,638,483.00**

Federal Grants Fund
The Federal Grants Fund is amended to reflect an increase of $11,952. Allotments were received for Vocational Education (PRC 017) and a budget adjustment reflecting a correction to the allotment for IDEA Preschool (PRC 049) was approved by NCDPI.

The chart below shows the change in each allotment.

PRC	Description	Initial Budget	Change	Amendment #1
017	Vocational Education - Program	$ 448,570	$ 40,193	$ 488,763
026	Education for Homeless Children	$ 125,349	$ -	$ 125,349
049	IDEA Preschool Part B (619) Grant	$ 268,003	$ (28,241)	$ 239,762
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	$ -	$ 7,010,243
070	IDEA Coordinated Early Intervention	$ 1,484,339	$ -	$ 1,484,339
082	IDEA State Improvement Grant	$ 11,317	$ -	$ 11,317
103	Title II - Improving Teacher Quality	$ 1,383,848	$ -	$ 1,383,848
104	Title III - Language Acquisition	$ 408,351	$ -	$ 408,351
105	ESEA Title I - School Improvement	$ 67,256	$ -	$ 67,256
108	Student Support and Academic Enrichment	$ 789,171	$ -	$ 789,171
111	Title III - Language Acquisition	$ 26,755	$ -	$ 26,755
115	Title I Targeted Support & Improvement	$ 147,880	$ -	$ 147,880
118	IDEA, Part B (611) Targeted Assistance	$ 35,968	$ -	$ 35,968
119	IDEA, Preschool Part B	$ 4,623	$ -	$ 4,623
		$ 21,984,682	**$ 11,952**	**$ 21,996,634**

Capital Outlay Fund
The Capital Outlay Fund is amended to reflect a decrease of $3,398,954. This adjustment is necessary to comply with the School Budget and Fiscal Control Act (G.S. 115C-31), which requires expenditure to be recorded in the fiscal year in which the work was performed. The current amendment reflects a 13th month entry for work completed in FY26 but paid after the close of the 12-month fiscal year, and records the expenditure in the fiscal year in which the work was performed.

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 $6,500. Funds were received from the United Way (PRC 554) for Enka Intermediate Teacher Wellness grant.

The chart below shows the change in each allotment.

PRC	Description	Initial Budget	Change	Amendment #1
005	School Building Administration	$ 117,415	$ -	$ 117,415
013	Vocational Education - State M	$ 5,905	$ -	$ 5,905
026	Education for Homeless Childre	$ 66,728	$ -	$ 66,728
032	Children Wuth Disabilities	$ 3,900	$ -	$ 3,900
035	School Nutrition	$ 6,447,366	$ -	$ 6,447,366
061	Classroom Materials/Instructio	$ 271,420	$ -	$ 271,420
067	Assistant Principal Intern-Ful	$ 103,446	$ -	$ 103,446
068	Alternative Programs and Schoo	$ 355,887	$ -	$ 355,887
069	At-Risk Student Services	$ 271,049	$ -	$ 271,049
301	JROTC	$ 605,625	$ -	$ 605,625
305	Medicaid Administrative Outrea	$ 50,000	$ -	$ 50,000
306	Medicaid Direct Serv Reimburse	$ 2,125,000	$ -	$ 2,125,000
340	Pisgah Forest Fund	$ 10,065	$ -	$ 10,065
355	Project SERV	$ 145	$ -	$ 145
439	Safe Schools SRO Grant	$ 1,282,500	$ -	$ 1,282,500
504	Buncombe County Schools Found	$ 100,568	$ -	$ 100,568
509	Science Grant - Duke Energy	$ 4,626	$ -	$ 4,626
513	Dogwood CTE Early Childhood	$ 55,775	$ -	$ 55,775
517	Career Academy Grant - Erwin H	$ 114,946	$ -	$ 114,946
522	BCBS Learning Grant	$ 123,155	$ -	$ 123,155
524	GE Aviation Grant	$ 7,439	$ -	$ 7,439
525	Bookmobile Donation	$ 3,684	$ -	$ 3,684
526	Dogwood - Homeless Support	$ 77,069	$ -	$ 77,069
527	Pratt & Whitney STEM Grant	$ 2,199	$ -	$ 2,199
533	Duke Energy STEM Grant	$ 3,144	$ -	$ 3,144
542	Interconnected Systems Framewo	$ 17,740	$ -	$ 17,740
545	Opioid Awareness Grant	$ 3,862	$ -	$ 3,862
554	United Way - Counseling Grant	$ 116,629	$ 6,500	$ 123,129
555	Dogwood - After School CDOMS	$ 230,688	$ -	$ 230,688
569	Dogwood - Credit Recovery Grant	$ 18,859	$ -	$ 18,859
610	Hominy Valley Spec Supp Tax	$ 130,756	$ -	$ 130,756
641	CTE STEM School	$ 500	$ -	$ 500
706	Transportation Costs not Eligi	$ 205,250	$ -	$ 205,250
802	Maintenance	$ 1,125,000	$ -	$ 1,125,000
824	Hurrican Helene - Insurance	$ 436,014	$ -	$ 436,014
834	Kuykendall Grant	$ 25,000	$ -	$ 25,000
844	Allotments to Ind Schools	$ 67,579	$ -	$ 67,579
845	Parking Security	$ 231,516	$ -	$ 231,516
852	Athletics	$ 5,000	$ -	$ 5,000
853	Hazelton Trust Fund	$ 3,000	$ -	$ 3,000
857	Paddison Grant	$ 137,894	$ -	$ 137,894
872	Johnston/Ramble Partnership	$ 41,906	$ -	$ 41,906
889	Superintendent Discretionary	$ 836,011	$ -	$ 836,011
896	Student Services	$ 84,098	$ -	$ 84,098
900	EEC	$ 4,000	$ -	$ 4,000
	Total	**$ 15,930,357**	**$ 6,500**	**$ 15,932,857**

Respectfully submitted,

Tina Thorpe

Tina Thorpe
Chief Financial Officer
Buncombe County Schools

BUDGET AMENDMENT #1 FOR FISCAL YEAR 2026-27
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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$161,365,655	-$431,304	$160,934,351
6000	System-wide Support Services	$21,089,231	$1,218,660	$22,307,891
7000	Ancillary Services	$458,096	$1,076	$459,172
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$182,912,982	$788,432	$183,701,414

SECTION 2 - The following revenues estimated to be available for the **State Public School Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3100	State Public School Fund Revenue	-$182,912,982	-$788,432	-$183,701,414
TOTAL		-$182,912,982	-$788,432	-$183,701,414

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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$67,823,615	-$213,749	$67,609,866
6000	System-wide Support Services	$37,704,926	$203,152	$37,908,078
7000	Ancillary Services	$15,740	$10,597	$26,337
8000	Non-Programmed Charges	$13,094,202	$0	$13,094,202
TOTAL		$118,638,483	$0	$118,638,483

SECTION 4 - The following revenues are hereby amended for the **Local Current Expense** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

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 Appropriatior	-$700,000	$0	-$700,000
4110	County Appropriation	-$108,852,152.00	$0	-$108,852,152
TOTAL OPERATING REVENUE		-$109,594,152	$0	-$109,594,152
4900	Fund Balance	-$9,044,331	$0	-$9,044,331
TOTAL		-$118,638,483	$0	-$118,638,483

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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$22,302,633	$53,333	$22,355,966
6000	System-wide Support Services	$1,291,317	$0	$1,291,317
7000	Ancillary Services	$0	$0	$0
8000	Non-Programmed Charges	$790,639	-$5,835	$784,804
TOTAL		$24,384,589	$47,498	$24,432,087

SECTION 6 - The following revenues are hereby amended for the **Federal Grants Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3600	Federal Grants Allotted through NCDI	-$24,384,589	-$47,498	-$24,432,087
TOTAL		-$24,384,589	-$47,498	-$24,432,087

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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$11,649,242	-$112,093	$11,537,149
6000	System-wide Support Services	$4,091,660	$0	$4,091,660
7000	Ancillary Services	$846,444	$0	$846,444
8000	Non-Programmed Charges	$2,010,561	$0	$2,010,561
9000	General Capital Projects	$106,206,215	-$3,286,861	$102,919,354
TOTAL		$124,804,123	-$3,398,954	$121,405,168

SECTION 8 – The following revenues are hereby amended for the **Capital Outlay Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Other Funds	-$200,000	$0	-$200,000
3400	NCDPI	-$5,082,391	$0	-$5,082,391
3700	Federal Revenue - Other Funds	$0	$0	$0
4100-4800	Local Revenue	-$119,521,731	$3,398,954	-$116,122,777
TOTAL OPERATING REVENUE		-$124,804,123	$3,398,954	-$121,405,168
4900	Other Financing Sources	$0	$0	$0
TOTAL		-$124,804,123	$3,398,954	-$121,405,168

SECTION 9 – In addition, authorization is hereby granted to continue both regular and building program projects uncompleted at June 30, 2027 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	$19,723,152	$0	$19,723,152
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$19,723,152	$0	$19,723,152

SECTION 11 - The following revenues are hereby amended for the **Child Nutrition Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State Revenue	$0	$0	
3800	Federal Revenue	-$14,366,911	$0	-$14,366,911
4100-4800	Local Revenue	-$1,266,600	$0	-$1,266,600
TOTAL OPERATING REVENUE		-$15,633,511	$0	-$15,633,511
4900	Other Financing Sources	-$4,089,641	$0	-$4,089,641
TOTAL		-$19,723,152	$0	-$19,723,152

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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
7000	Ancillary Services	$686,844	$0	$686,844
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$686,844	$0	$686,844

SECTION 13 - The following revenues are hereby amended for the **Childcare Program Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
4100-4800	Local Revenue	-$670,913	$0	-$670,913
TOTAL OPERATING REVENUE		-$670,913	$0	-$670,913
4900	Other Financing Sources	-$15,931	$0	-$15,931
TOTAL		-$686,844	$0	-$686,844

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, 2026 and ending June 30, 2027.

Purpose	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
5000	Instructional Services	$6,539,252	$0	$6,539,252
6000	System-wide Support Services	$2,404,372	$0	$2,404,372
7000	Ancillary Services	$41,725	$0	$41,725
8000	Non-Programmed Charges	$6,945,007	$6,500	$6,951,507
TOTAL		$15,930,357	$6,500	$15,936,857

SECTION 15 - The following revenues are hereby amended for the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Funding Source	Description	Budget Prior to Amendment	Amendment	Budget Resulting from Amendment
3200	State - Not Allotted through NCDPI	-$602,500	$0	-$602,500
3700-3800	Federal - Not Allotted through NCDPI	-$943,145	$0	-$943,145
4100-4800	Local Revenue	-$2,722,759	-$6,500	-$2,729,259
TOTAL	OPERATING REVENUE	-$4,268,403	-$6,500	-$4,274,903
4900	Other Financing Sources	-$11,661,953	$0	-$11,661,953
TOTAL		-$15,930,357	-$6,500	-$15,936,857

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 8100 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 NOVEMBER 2026.

_____
Chairman, Board of Education

_____
Secretary, Board of Education