

February 5<sup>th</sup>, 2026

Chairman and Members of the Buncombe County Board of Education,

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

Budget Amendment # 3 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 \$100,000. Funds were received for Digital Learning Initiative Grant (PRC 030) and Feminine Hygiene Grant (PRC 088).

The chart below shows the change in each allotment.

| PRC          | Description                               | Amendment #2          | Change            | Amendment #3          |
|--------------|-------------------------------------------|-----------------------|-------------------|-----------------------|
| 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          | \$ -              | \$ 7,334,599          |
| 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 Lea      | \$ 181,314            | \$ -              | \$ 181,314            |
| 012          | Driver Training                           | \$ 513,475            | \$ -              | \$ 513,475            |
| 013          | CTE Months of Employment                  | \$ 7,964,957          | \$ -              | \$ 7,964,957          |
| 014          | CTE Program Support                       | \$ 347,733            | \$ -              | \$ 347,733            |
| 015          | School Technology                         | \$ 259,910            | \$ -              | \$ 259,910            |
| 016          | Summer Reading Camps                      | \$ 178,205            | \$ -              | \$ 178,205            |
| 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         | \$ -              | \$ 15,700,093         |
| 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 Fund | \$ 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          | \$ -              | \$ 5,452,371          |
| 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            |
| <b>Total</b> |                                           | <b>\$ 171,889,536</b> | <b>\$ 100,000</b> | <b>\$ 171,989,536</b> |

#### Local Current Expense Fund

Although there is no overall change to the Local Current Expense Fund or between PRCs, a small change was made between purpose codes.

**Federal Grants Fund**

The Federal Grants Fund is amended to reflect an increase of \$573. An additional allotment was received for Title II – Improving Teacher Quality (PRC 103).

The chart below shows the change in each allotment:

| PRC | Description                             | Amendment #2  | Change | Amendment #3  |
|-----|-----------------------------------------|---------------|--------|---------------|
| 017 | Vocational Education - Program          | \$ 488,763    | \$ -   | \$ 488,763    |
| 026 | Education for Homeless Children         | \$ 125,349    | \$ -   | \$ 125,349    |
| 049 | IDEA Preschool Part B (619) Grant       | \$ 239,762    | \$ -   | \$ 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            | \$ 19,817     | \$ -   | \$ 19,817     |
| 103 | Title II - Improving Teacher Quality    | \$ 1,383,848  | \$ 573 | \$ 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    | \$ -   | \$ 147,880    |
| 118 | IDEA, Part B (611) Targeted Assistance  | \$ 35,968     | \$ -   | \$ 35,968     |
| 119 | IDEA, Preschool Part B                  | \$ 4,623      | \$ -   | \$ 4,623      |
|     |                                         | \$ 22,327,332 | \$ 573 | \$ 22,327,905 |

**Capital Outlay Fund**

There is no amendment to the Capital Outlay Fund.

**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**

There is no amendment to the Specific Revenue Fund

Respectfully submitted,



Tina Thorpe  
Chief Financial Officer  
Buncombe County Schools

**BUDGET AMENDMENT #3 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       | \$151,223,228             | \$100,000        | \$151,323,228                   |
| 6000         | System-wide Support Services | \$20,519,368              | \$0              | \$20,519,368                    |
| 7000         | Ancillary Services           | \$146,940                 | \$0              | \$146,940                       |
| 8000         | Non-Programmed Charges       | \$0                       | \$0              | \$0                             |
| <b>TOTAL</b> |                              | <b>\$171,889,536</b>      | <b>\$100,000</b> | <b>\$171,989,536</b>            |

**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 | -\$171,889,536            | -\$100,000        | -\$171,989,536                  |
| <b>TOTAL</b>   |                                  | <b>-\$171,889,536</b>     | <b>-\$100,000</b> | <b>-\$171,989,536</b>           |

**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                    |
| <b>TOTAL</b> |                              | <b>\$103,799,217</b>      | <b>-\$3,875,460</b> | <b>\$99,923,757</b>             |

  

| Purpose      | Description                  | Budget Prior to Amendment | Amendment  | Budget Resulting from Amendment |
|--------------|------------------------------|---------------------------|------------|---------------------------------|
| 5000         | Instructional Services       | \$56,394,980              | \$7,000    | \$56,401,980                    |
| 6000         | System-wide Support Services | \$31,606,727              | -\$7,000   | \$31,599,727                    |
| 7000         | Ancillary Services           | \$20,582                  | \$0        | \$20,582                        |
| 8000         | Non-Programmed Charges       | \$11,957,144              | \$0        | \$11,957,144                    |
| <b>TOTAL</b> |                              | <b>\$99,979,433</b>       | <b>\$0</b> | <b>\$99,979,433</b>             |

**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-                          | Local other than County |                           |                    |                                 |
| 4800                           | Appropriation           | -\$550,000                | \$0                | -\$550,000                      |
| 4110                           | County Appropriation    | \$98,657,217.00           | \$3,101,950        | -\$95,555,267                   |
| <b>TOTAL OPERATING REVENUE</b> |                         | <b>-\$99,249,217</b>      | <b>\$3,101,950</b> | <b>-\$96,147,267</b>            |
| 4900                           | Fund Balance            | -\$4,550,000              | \$773,510          | -\$3,776,490                    |
| <b>TOTAL</b>                   |                         | <b>-\$103,799,217</b>     | <b>\$3,875,460</b> | <b>-\$99,923,757</b>            |

  

| 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                   |
| <b>TOTAL OPERATING REVENUE</b> |                                       | <b>-\$96,543,358</b>      | <b>\$0</b> | <b>-\$96,543,358</b>            |
| 4900                           | Fund Balance                          | -\$3,436,075              | \$0        | -\$3,436,075                    |
| <b>TOTAL</b>                   |                                       | <b>-\$99,979,433</b>      | <b>\$0</b> | <b>-\$99,979,433</b>            |

**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                       |
| <b>TOTAL</b> |                              | <b>\$21,984,682</b>       | <b>\$11,952</b> | <b>\$21,996,634</b>             |

| Purpose | Description                  | Budget Prior to Amendment | Amendment  | Budget Resulting from Amendment |
|---------|------------------------------|---------------------------|------------|---------------------------------|
| 5000    | Instructional Services       | \$20,952,779              | -\$130,986 | \$20,821,793                    |
| 6000    | System-wide Support Services | \$857,878                 | \$132,864  | \$990,742                       |
| 7000    | Ancillary Services           | \$11,829                  | \$0        | \$11,829                        |
| 8000    | Non-Programmed Charges       | \$504,846                 | -\$1,305   | \$503,541                       |
| TOTAL   |                              | \$22,327,332              | \$573      | \$22,327,905                    |

**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 Funding  |                                       | -\$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 NCDPI | -\$22,327,332             | -\$573    | -\$22,327,905                   |
| TOTAL          |                                       | -\$22,327,332             | -\$573    | -\$22,327,905                   |

**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               | \$0       | \$3,534,229                     |
| 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              | \$0       | \$80,338,852                    |
| TOTAL   |                              | \$95,027,519              | \$0       | \$95,027,519                    |

**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              | \$0        | -\$2,254,858                    |
| 3700                    | Federal Revenue - Other Funds | -\$1,083,842              | \$0        | -\$1,083,842                    |
| 4100-4800               | Local Revenue                 | -\$73,920,412             | \$0        | -\$73,920,412                   |
| TOTAL OPERATING REVENUE |                               | -\$77,556,069             | \$0        | -\$77,556,069                   |
| 4900                    | Other Financing Sources       | -\$17,471,450             | \$0        | -\$17,471,450                   |
| TOTAL                   |                               | -\$95,027,519             | \$0        | -\$95,027,519                   |

**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               | \$0         | \$6,419,044                     |
| 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              | \$0         | \$11,724,347                    |

**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 |                           |              |                                 |
| 4100-4800               | Local Revenue                        | -\$1,569,886              | \$0          | -\$1,569,886                    |
|                         |                                      |                           |              |                                 |
|                         |                                      | -\$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              | \$0          | -\$7,042,798                    |
| TOTAL OPERATING REVENUE |                                      | -\$9,548,714              | \$0          | -\$9,548,714                    |
| 4900                    | Other Financing Sources              | -\$2,175,633              | \$0          | -\$2,175,633                    |
| TOTAL                   |                                      | -\$11,724,347             | \$0          | -\$11,724,347                   |

**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 FEBRUARY 2026.**

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Chairman, Board of Education

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Secretary, Board of Education