BUNCOMBE COUNTY SCHOOLS
PREPARING STUDENTS FOR THEIR TOMORROW

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October 1st, 2026

Chairman and Members of the Buncombe County Board of Education,

Since the budget was adopted at the August 6th Board meeting, some additional resources and adjustments have been made in the Capital Outlay Fund. There are no changes to the State Public School Fund, Local Current Expense Funds, Federal Grants Fund, Child Nutrition Fund, Childcare Program Fund, and Other Specific Revenue Fund.

Budget Amendment # 10 adjusts the totals in the Budget Resolution as explained below:

State Public School Fund
There is no amendment to the State Public School.

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

Federal Grants Fund
There is no amendment to the Federal Grants.

Capital Outlay Fund
The Capital Outlay Fund is amended to reflect an increase of $3,680,257.45. A sales tax refund was recorded for $363,617.31, FEMA reimbursement for $82,825.90 and an adjustment to correct posting of for insurance and FEMA funds was posted for $3,233,814.24.

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 Other Specific Revenue Fund.

Respectfully submitted,

Tina Thorpe
Chief Financial Officer
Buncombe County Schools

BUDGET AMENDMENT #10 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	$151,103,602	$0	$151,103,602
6000	System-wide Support Services	$22,113,113	$0	$22,113,113
7000	Ancillary Services	$150,280	$0	$150,280
8000	Non-Programmed Charges	$157,300	$0	$157,300
TOTAL		$173,524,295	$0	$173,524,295

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	-$173,524,295	$0	-$173,524,295
TOTAL		-$173,524,295	$0	-$173,524,295

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	$55,345,414	$0	$55,345,414
6000	System-wide Support Services	$32,768,943	$0	$32,768,943
7000	Ancillary Services	$17,932	$0	$17,932
8000	Non-Programmed Charges	$11,847,144	$0	$11,847,144
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 Appropriatior	-$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	$21,573,501	$0	$21,573,501
6000	System-wide Support Services	$1,000,493	$0	$1,000,493
7000	Ancillary Services	$11,829	$0	$11,829
8000	Non-Programmed Charges	$510,411	$0	$510,411
TOTAL		$23,096,235	$0	$23,096,235

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 NCDF	-$23,096,235	$0	-$23,096,235
TOTAL		-$23,096,235	$0	-$23,096,235

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	$9,207,415	$123,735	$9,331,150
6000	System-wide Support Services	$5,194,278	$4,735	$5,199,012
7000	Ancillary Services	$597,056	$0	$597,056
8000	Non-Programmed Charges	$2,528,753	$0	$2,528,753
9000	General Capital Projects	$81,491,474	$3,551,787	$85,043,261
TOTAL		$99,018,976	$3,680,257	$102,699,233

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	-$363,617	-$660,574
3400	NCDPI	-$3,745,122	$0	-$3,745,122
3700	Federal Revenue - Other Funds	-$1,083,842	-$82,826	-$1,166,668
4100-4800	Local Revenue	-$76,421,605	-$20,705,264	-$97,126,869
TOTAL OPERATING REVENUE		-$81,547,526	-$21,151,707	-$102,699,233
4900	Other Financing Sources	-$17,471,450	$17,471,450	$0
TOTAL		-$99,018,976	-$3,680,257	-$102,699,233

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	$18,680,084	$0	$18,680,084
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$18,680,084	$0	$18,680,084

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	-$16,934,484	$0	-$16,934,484
4100-4800	Local Revenue	-$1,565,600	$0	-$1,565,600
TOTAL OPERATING REVENUE		-$18,500,084	$0	-$18,500,084
4900	Other Financing Sources	-$180,000	$0	-$180,000
TOTAL		-$18,680,084	$0	-$18,680,084

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	$646,808	$0	$646,808
8000	Non-Programmed Charges	$0	$0	$0
TOTAL		$646,808	$0	$646,808

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	-$618,600	$0	-$618,600
TOTAL OPERATING REVENUE		-$618,600	$0	-$618,600
4900	Other Financing Sources	-$28,208	$0	-$28,208
TOTAL		-$646,808	$0	-$646,808

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	$8,052,259	$0	$8,052,259
6000	System-wide Support Services	$3,784,274	$0	$3,784,274
7000	Ancillary Services	$41,725	$0	$41,725
8000	Non-Programmed Charges	$176,396	$0	$176,396
9000	Capital Outlay	$153,443	$0	$153,443
TOTAL		$12,208,096	$0	$12,208,096

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	-$936,030	$0	-$936,030
3700-3800	Federal - Not Allotted through NCDPI	-$1,913,461	$0	-$1,913,461
4100-4800	Local Revenue	-$7,126,570	$0	-$7,126,570
TOTAL OPERATING REVENUE		-$9,976,061	$0	-$9,976,061
4900	Other Financing Sources	-$2,232,035	$0	-$2,232,035
TOTAL		-$12,208,096	$0	-$12,208,096

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 FIRST DAY OF OCTOBER 2026.

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Chairman, Board of Education

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Secretary, Board of Education