ASHEVILLE CITY SCHOOLS
BUDGET RESOLUTION & AMENDMENTS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

BE IT RESOLVED BY THE ASHEVILLE CITY BOARD OF EDUCATION:

Section 1 - The following revenues are estimated to be available to the State Public School Fund – Fund 1. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	30,012,716	325,130	335,600	124,693	23,749	-	30,821,888
4000 - Local & Other	-	-	-	-	-	-	-
4910 - Fund Balance Appropriated	-	-	-	-	-	-	-
Total State Public School Fund Revenues	**$ 30,012,716**	**$ 325,130**	**$ 335,600**	**$ 124,693**	**$ 23,749**	**$ -**	**$ 30,821,888**
Expenditures							
5000 - Instructional Services	26,963,486	37,581	335,600	124,693	(320,071)	-	27,141,289
6000 - System-Wide Support	2,854,230	287,549	-	-	343,820	-	3,485,599
7000 - Ancillary Services	195,000	-	-	-	-	-	195,000
8000 - Non-Programmed Charges	-	-	-	-	-	-	-
9000 - Capital	-	-	-	-	-	-	-
Total State Public School Fund Appropriation	**$ 30,012,716**	**$ 325,130**	**$ 335,600**	**$ 124,693**	**$ 23,749**	**$ -**	**$ 30,821,888**

Section 2 - The following revenues are estimated to be available to the Local Current Expense Fund – Fund 2. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	-	-	-	-	-	-	-
4000 - Local & Other	29,782,468	-	-	-	(396,091)	-	29,386,377
4910 - Fund Balance Appropriated	2,000,000	-	-	-	-	-	2,000,000
Total Local Current Expense Fund Revenues	**$ 31,782,468**	**$ -**	**$ -**	**$ -**	**$ (396,091)**	**$ -**	**$ 31,386,377**
Expenditures							
5000 - Instructional Services	13,310,000	-	525,000	350,000	(186,091)	(375,000)	13,623,909
6000 - System-Wide Support	14,402,468	-	140,000	(200,000)	(810,000)	350,000	13,882,468
7000 - Ancillary Services	970,000	-	(565,000)	(150,000)	600,000	25,000	880,000
8000 - Non-Programmed Charges	3,100,000	-	(100,000)	-	-	-	3,000,000
9000 - Capital	-	-	-	-	-	-	-
Total Local Current Expense Fund Appropriation	**$ 31,782,468**	**$ -**	**$ -**	**$ -**	**$ (396,091)**	**$ -**	**$ 31,386,377**

Section 3 - The following revenues are estimated to be available to the Federal Grants Fund – Fund 3. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	3,942,351	11,986	136,373	122,151	9,747	670,498	4,893,106
4000 - Local & Other	-	-	-	-	-	-	-
4910 - Fund Balance Appropriated	-	-	-	-	-	-	-
Total Federal Grants Fund Revenues	**$ 3,942,351**	**$ 11,986**	**$ 136,373**	**$ 122,151**	**$ 9,747**	**$ 670,498**	**$ 4,893,106**
Expenditures							
5000 - Instructional Services	3,409,226	11,530	132,008	115,702	4,438	633,641	4,306,545
6000 - System-Wide Support	358,281	-	116	2,015	-	10,708	371,120
7000 - Ancillary Services	-	-	-	-	-	-	-
8000 - Non-Programmed Charges	174,844	456	4,249	4,434	5,309	26,149	215,441
9000 - Capital	-	-	-	-	-	-	-
Total Federal Grants Fund Appropriation	**$ 3,942,351**	**$ 11,986**	**$ 136,373**	**$ 122,151**	**$ 9,747**	**$ 670,498**	**$ 4,893,106**

Section 4 - The following revenues are estimated to be available to the Capital Outlay Fund – Fund 4. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	250,000	-	-	-	-	-	250,000
4000 - Local & Other	3,471,992	-	-	-	-	-	3,471,992
4910 - Fund Balance Appropriated	3,000,000	-	-	525,000	-	-	3,525,000
Total Capital Outlay Fund Revenues	**$ 6,721,992**	**$ -**	**$ -**	**$ 525,000**	**$ -**	**$ -**	**$ 7,246,992**
Expenditures							
5000 - Instructional Services	1,400,000	-	-	525,000	20,000	-	1,945,000
6000 - System-Wide Support	1,075,000	-	200,000	-	1,000,000	-	2,275,000
7000 - Ancillary Services	-	-	-	-	-	-	-
8000 - Non-Programmed Charges	-	-	-	-	-	-	-
9000 - Capital	4,246,992	-	(200,000)	-	(1,020,000)	-	3,026,992
Total Capital Outlay Fund Appropriation	**$ 6,721,992**	**$ -**	**$ -**	**$ 525,000**	**$ -**	**$ -**	**$ 7,246,992**

Section 5 - The following revenues are estimated to be available to the School Nutrition Fund – Fund 5. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the School Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	1,395,000	-	-	-	180,000	50,000	1,625,000
4000 - Local & Other	818,000	-	-	-	(41,500)	-	776,500
4910 - Fund Balance Appropriated	-	-	-	-	-		-
Total School Nutrition Fund Revenues	**$ 2,213,000**	**$ -**	**$ -**	**$ -**	**$ 138,500**	**$ 50,000**	**$ 2,401,500**
Expenditures							
5000 - Instructional Services	-	-	-	-	-	-	-
6000 - System-Wide Support	-	-	-	-	-	-	-
7000 - Ancillary Services	2,213,000	-	-	-	138,500	50,000	2,401,500
8000 - Non-Programmed Charges	-	-	-	-	-	-	-
9000 - Capital	-	-	-	-	-	-	-
Total School Nutrition Fund Appropriation	**$ 2,213,000**	**$ -**	**$ -**	**$ -**	**$ 138,500**	**$ 50,000**	**$ 2,401,500**

Section 6 - The following revenues are estimated to be available to the Other Special Revenue Fund – Fund 8. The following expenditure amounts are hereby appropriated at the purpose level for the operation of the school administrative unit in the Other Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

	Budget Resolution	Amendment #1	Amendment #2	Amendment #3	Amendment #4	Amendment #5	Amended Budget
Revenue							
3000 - State & Federal	1,717,515	-	10,192	-	-	-	1,727,707
4000 - Local & Other	6,330,595	-	612,000	636,635	105,500	(9,275)	7,675,455
4910 - Fund Balance Appropriated	1,669,050	-	-	-	705,788	-	2,374,838
Total Other Special Revenue Fund Revenues	**$ 9,717,160**	**$ -**	**$ 622,192**	**$ 636,635**	**$ 811,288**	**$ (9,275)**	**$ 11,778,000**
Expenditures							
5000 - Instructional Services	7,530,058	-	551,192	636,635	611,288	(9,275)	9,319,898
6000 - System-Wide Support	1,840,796	-	11,000	-	200,000	-	2,051,796
7000 - Ancillary Services	247,527	-	-	-	-	-	247,527
8000 - Non-Programmed Charges	98,779	-	60,000	-	-	-	158,779
9000 - Capital	-	-	-	-	-	-	-
Total Other Special Revenue Fund Appropriation	**$ 9,717,160**	**$ -**	**$ 622,192**	**$ 636,635**	**$ 811,288**	**$ (9,275)**	**$ 11,778,000**
Grand Total - All Funds	**$ 84,389,687**	**$ 337,116**	**$ 1,094,165**	**$ 1,408,479**	**$ 587,193**	**$ 711,223**	**$ 88,527,863**

Section 7 - The Superintendent and Finance Officer are hereby authorized to transfer appropriations as contained herein under the following conditions:

A. All appropriations shall be paid first from revenue restricted as to use, and second from general unrestricted revenues.
B. The Superintendent may transfer monies from one appropriation to another within the same fund with proper justification.

C. The Board of Education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the Board of County Commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted.

D. Each local school administrative unit shall operate under an annual balanced budget resolution. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
E. Fund Balance may be needed to satisfy actual expenditures during the fiscal year. The allocation of fund balance appropriated in the Budget Resolution is anticipatory only. Fund Balance is accounted for on the district's balance sheet and is adjusted at the end of the fiscal year. The actual amount of Fund Balance allocated for each fund, if any, will be reflected in the annual audit report.