



Transylvania County Schools

Budget Message

Fiscal Year 2024

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Superintendent's Message

The Transylvania County Schools Board of Education is pleased to present our FY-24 Budget request on behalf of Transylvania County Schools to the Transylvania County Board of Commissioners. Our schools continue to represent excellence and innovation that is complemented by strong local support and success. Through economic, social, health, and educational challenges, Transylvania County Schools continues to lead with excellent teaching, student learning, modern innovation, community well-being, and strong experienced leadership.

This budget supports the preparation of our county's most precious and valuable resource for success: our children. The budget supports our Mission, Vision, Values, and Goals. It is a budget that focuses on students, addresses the future, and supports the community. This proposal focuses on students and the physical and community infrastructure necessary to authenticate a trajectory of economic well-being for students and the community.

Transylvania County Schools has a strong history of Academic and Applied Academic success, as well as outstanding leadership opportunities and outcomes. Through scholarship, service to our nation, and workforce development, we recognize that every student is unique and individual. We prepare and educate American citizens and leaders with positive outcomes in multiple ways. We educate beyond the insufficient and limited scope of state and federal measures. Education requires complexity and multiple avenues. Tomorrow's successful citizens, entrepreneurs, and employees must be creative, resilient, organized, and determined. These qualities contribute to American economic exceptionality.

Notice of Intent

NCGS 115C-427 requires the superintendent to prepare a budget for the ensuing year, and present the proposed budget and budget message to the Board of Education by May 1. After modification, adjustment, and approval the proposed budget is submitted to the County Commissioners for consideration by May 15.



Mission

The mission of **Transylvania County Schools** is to prepare students to become caring and productive citizens in an ever-changing society through the shared responsibility of students, parents, educators, and the community.

Vision

Transylvania County Schools provides a bright and promising future for its students; both recruits and retains a professional, caring, and talented workforce; engages with parents, families and the community at large; drives economic development and opportunity for our citizens; and exists as the central point of pride in our community.

Values

All children can learn; however, they learn differently, and we must value and understand those differences.
High expectations will result in high achievement. Through the **shared responsibility** of students, teachers, parents, and community, we can reach our goals.
Children are our most important resource.
All children deserve a safe, comfortable, attractive, and inviting atmosphere that fosters learning.
All educators, students, and parents deserve **respect**.
Minds and hearts are the focus of education.

Goals

Every Transylvania County Schools student has a personalized education, graduating from high school prepared for work, higher education, and citizenship.
Every Transylvania County Schools student, every day, has excellent educators.
Every Transylvania County Schools student is healthy, safe, and responsible.

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Vision

Transylvania County Schools provides a bright and promising future for its students; recruits and retains a professional, caring, and talented workforce; engage with parents, families, and the community at large; drives economic development and opportunity for our students; and exists as the central point of pride in our community.

Mission

The Mission of Transylvania County Schools is to prepare students to become caring and productive citizens in an ever-changing society through the shared responsibility of students, parents, educators, and the community.

Values

- **All children can learn;** however, they learn differently and we must value and understand those differences.
 - **High expectations** will result in high achievement. Through the shared responsibility of students, teachers, parents, and the community, we can reach our goals.
 - **Children** are our most important resource.
 - **All children deserve** a safe, comfortable, attractive, and inviting atmosphere that fosters learning.
 - **Minds and hearts** are the focus of education.
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Goals

- **Every Transylvania County Schools student** has a personalized education, graduating from high school prepared for work, higher education, and citizenship.
 - **Every Transylvania County Schools student**, every day, has excellent educators.
 - **Every Transylvania County Schools student** is healthy, safe, and responsible.
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Budget Preparation and Relative Factors

Budget proposals for Local Education Agencies (LEAs) in North Carolina require the identification and analysis of many complex and intricate realities and effects. These include (but are not limited to):

- Personnel
- Service and supply contracts
- Policies, regulations, and laws requiring funding

Dynamics that powerfully influence and direct the ability and capacity to operate include:

- Increases and variations in salaries and benefits due to legislative action.
- Class size and staffing requirements.
- Cost of materials, services, and utilities
- State and Federal funding, laws, and statutory changes.

It is familiar and persistent to confront unknown variables and dynamics, coupled with government action. These aspects make the preparation of a budget challenging each fiscal year. These factors underscore the necessity of an appropriate fund balance reserve to mitigate unforeseen challenges. In North Carolina, late action by the General Assembly greatly affects our budget. Local School systems have no control over these mandates or their timing.

Transylvania County Schools operates efficiently, effectively, and appropriately. We accomplish this by keeping the best interests and future of our children and our community in mind.

Changes to Fund 2 Local Current Expense

FY 24 Budget Request

Element	Amount	% Increase
1. *Pay Increase – 4.25%	\$277,903	2.12%
2. *Retirement Rate – 24.5% to 26%	\$174,677	1.33%
3. *Health Insurance - \$7,395 to \$7,500	\$55,488	0.42%
4. *Certified Supplement increase due to pay increase	of \$81,406	0.62%
5. Increase to property insurance, copiers, Arts in Schools	\$20,306	0.16%
6. Increase to charter schools payments	\$293,031	2.24%
7. Increase to contracted services – custodial	\$236,300	1.81%
8. Increase – custodial supplies	\$26,400	0.20%
9. Increase to athletic supplements	\$119,944	0.92%
10. AED machine replacement/maintenance	\$18,000	0.14%
11. Increase to Teacher Supplement – 10%	\$66,825	0.51%
12. Employees w/no supplement to 2%	\$35,912	0.27%
13. Addition of 3 counselors	\$226,985	1.73%
14. Addition of 1 Multi-Language Teacher	\$74,325	0.57%

Total: \$1,707,502 13.5%

Requested Appropriation Increase: \$1,707,502 13.5%

Note: The largest components of the requested increase are items beyond our control. They are the result of state-mandated salary and benefit increases and legislative initiatives, or regulatory increases.

Salary and benefit increases - \$508,068

- The budget request includes additional funding in Fund 2 for a projected average salary increase of 4.25% for certified staff and 2.5% for non-certified staff.
- The budget request includes additional funding for a retirement rate increase from 24.5% to 26%.
- The budget request includes additional funding for Health Insurance increase from \$7,395 to \$7,500 per local position.
 - Note: State rate designations for school system employees differ from the rate designations for local government and are set by the NC General Assembly

Certified supplement increase due to raises - \$81,406

The local supplement rate for teachers and school building administration addresses concerns on recruitment and retention.

Recruitment and retention are increasingly critical issues for all NC school systems. Both are affected by worker supply, which is affected by factors such as regional competition, housing availability, and cost of living. Approximately 25% of the classroom teachers and educators in our school system reside outside of the county and live in close proximity to three other NC School systems, two of which pay higher supplements.

Increase to property insurance, copiers, and Arts in the Schools - \$20,306

Insurance rates and premiums have risen significantly. Insurance is vital to safe and proper operation.

Increase to contracted services – custodial and custodial supplies - \$262,700

Increase to athletic supplements - \$119,944

Athletic supplements have not been increased in 20 years.

AED machine replacement/maintenance - \$18,000

An AED, or automated external defibrillator, is used to help those experiencing sudden cardiac arrest.

Increase to Teacher Supplement to 10% - \$66,825

Recruitment and retention in an ever-increasingly challenging market for educators

Employees w/no supplement to 2% - \$35,912

Critical employee infrastructure in IT and related areas do not currently receive a supplement. This is a challenging recruitment and retention issue in a growing world of cybersecurity needs.

Addition of 3 counselors - \$226,985

Student mental health and well-being face growing crisis concerns

Addition of 1 Multi-Language Teacher - \$74,325

English as a Second Language students are rapidly increasing exponentially in our schools.

Capital Outlay

Capital Outlay Fund appropriation request for FY23 = **\$10,764,593**

Our infrastructure is decaying and in need of increased capital investment. This includes related capital items designed for educational integrity and safe operation.

Summary of Budgeted Expenditures

Recurring

Items considered as 'recurring' are critical items consisting of furniture and equipment, computers and other technology, and instructional equipment that are allotted to schools; athletic and band equipment; repairs, annual replacement of fixed components; safe school items, such as cameras and hand-held radios; campus renovations and service; and painting, to list but a few of the items in this category. Advancements in technology and deterioration of furniture and equipment alone occur each year. For example, the funds designated for computer replacement have not risen in over 12 years.

Repair/Replacement

Our overall physical infrastructure is reaching or is already well past the expected useful life of school facilities. These funds are used to extend the life of buildings and building systems. This year's request includes major mechanical repairs, painting, flooring, and replacement of School Nutrition equipment.

Additions/Renovations

This category includes changes and additions made to buildings and grounds.

Capital Summary

There are critical elements of capital funding that are necessary to operate our system. In addition to facility infrastructure (interior and exterior), capital includes many things, including:

- Furniture and equipment repair, replacement, and acquisition.
 - Safety and Security of facilities. This also includes camera systems.
 - Technology. Failure to properly invest in technology and technology equipment each year (severely inhibits student learning opportunities, system operation, and system security. As with construction and labor costs, this continues to increase. Technology is experiencing faster obsolescence and increasing upgrade requirements through the emergence of better-faster-efficient-powerful technology.
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- Repair/replacement of mechanical systems, painting, flooring, and systems to extend the life of materials/buildings, (including buildings and grounds).
- Vehicles, including local vehicles such as activity buses and local system vehicles.

Restricted Grants Fund

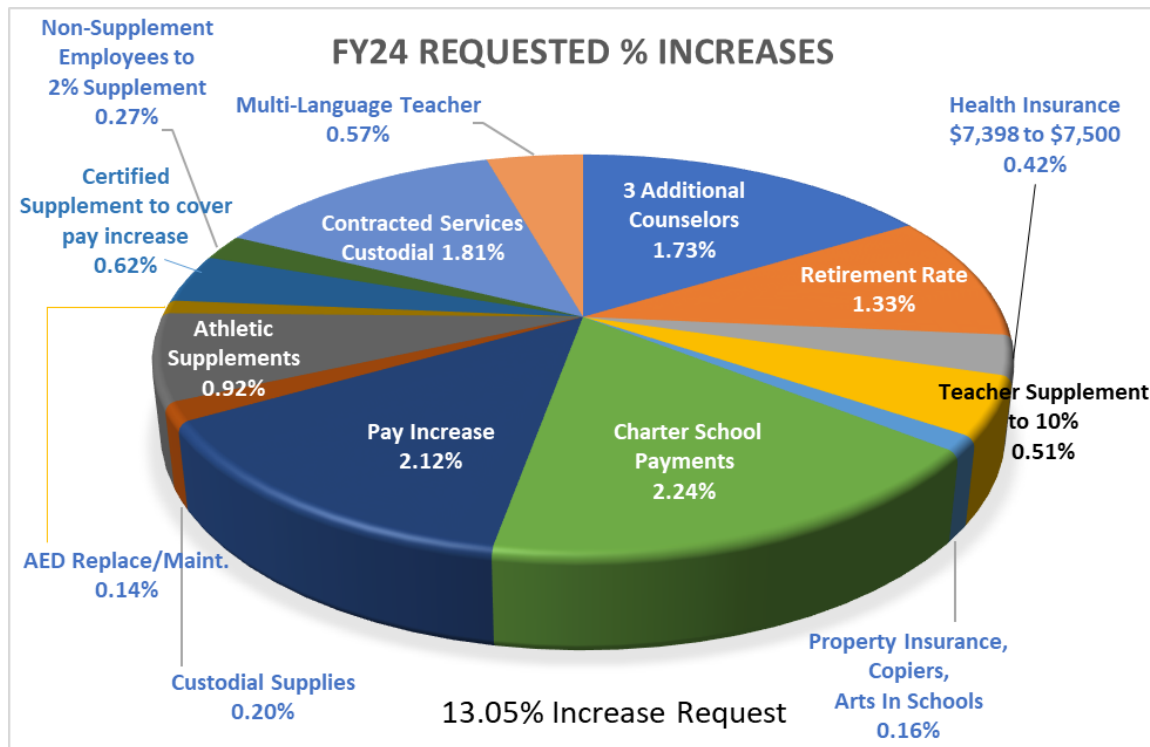
The Restricted Grants Fund consists of public and private grants, indirect costs charged to federal programs, Medicaid fees for service and administrative claims, before and after school care, and e-rate rebates.

Many grants that were received in past years have now expired and are no longer funded, leaving projected revenues at \$816,755. This is an increase of \$31,760 from the FY23 budget.

Summary

Transylvania County Schools appreciates the support of our county government and community stakeholders. With the ongoing and escalating challenges associated with state and federal mandates and funding, our local dollars allow our schools to address critical needs while improving student readiness, success, and opportunities. Transylvania County Schools builds the leaders of tomorrow today.

Reference Addendum



Note: Includes FY24 - FY25

