



TRANSYLVANIA COUNTY SCHOOLS

225 Rosenwald Lane, Brevard, NC 28712-3299
828-884-6173 | www.tcsnc.org
Dr. Lisa Fletcher, Superintendent

Board of Education
Tanya Dalton, Chair
Greg Cochran, Vice Chair
Ruth Harris
Ricky Lambert
Chris Wiener

July 21, 2025

MEMORANDUM

To: Dr. Lisa Fletcher, Superintendent
Members, Transylvania County Board of Education

From: Michelle Mullinax, Chief Finance Officer

Subject: 2024-25 Budget Amendment #9

Attached is Budget Amendment #9 for the 2024-25 Budget for Transylvania County Schools.

After approval of the amendment, the allocations for all funds will be as follows:

Fund	Budget After Amendment #8	Amendment #9	Current Amended Budget
(1) State Public School	\$29,945,817.47	\$0.76	\$29,945,818.23
(2) Local Current Expense	\$13,837,492.00	\$550,000.00	\$14,387,492.00
(3) Federal Grants	\$2,746,249.12	\$27,224.00	\$2,773,473.12
(4) Capital Outlay	\$2,281,327.71		\$2,281,327.71
(5) Child Nutrition	\$3,247,562.04	\$240,000.00	\$3,487,562.04
(8) Restricted Local Fund	\$1,651,506.20	\$161,611.47	\$1,813,117.67
Total	\$53,709,954.54	\$978,836.23	\$54,688,790.77

Since Budget Amendment #8 was approved at the June Board meeting, one additional allocation of 76 cents was received in PRC 230-School Nutrition Helene Funds to sure up expenditures to allotment. Several adjustments were made between purpose/function 5XXX, 6XXX and 7XXX for the final amendment.

In the Local Current Expense Fund, several adjustments were made between purpose/functions 5XXX, 6XXX and 8XXX. Also, \$550,000 was appropriated from fund balance to cover arrears period after June 30th. The remaining amount will revert back to fund balance once all transactions are made for 2024-25.

For the Federal Programs Fund, an additional allocation of \$32 was received in PRC 111 and \$27,192 was received in PRC 060-IDEA Special Needs. Adjustments were made between purpose/function 5XXX and 8XXX.

No changes were made to the Capital Outlay Fund.

In the Child Nutrition fund, an addition of \$240,000 was made to the budget to cover audit entries.

For the Other Specific Revenue Fund, \$2000 was budgeted in PRC 056- Transportation, \$110,298.47 was budgeted in PRC 805 for the SELF program and \$ 49,313 was budgeted to PRC 015-School Technology. Adjustments were made between purpose/function 5XXX and 6XXX.

I respectfully request approval and acceptance of this budget amendment. Thank you in advance for your consideration.