



TRANSYLVANIA COUNTY SCHOOLS

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Dr. Lisa Fletcher, Superintendent

Board of Education
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December 15, 2025

MEMORANDUM

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

From: Michelle Mullinax, Chief Finance Officer

Subject: 2025-26 Budget Amendment #2

Attached is Budget Amendment #2 for the 2025-26 Budget for Transylvania County Schools.

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

Fund	Budget After Amendment #1	Amendment #2	Amended Budget
(1) State Public School	\$28,350,510.76	\$131,561.38	\$28,482,072.14
(2) Local Current Expense	\$14,789,871.00		\$14,789,871.00
(3) Federal Grants	\$2,330,079.54	\$112,343.50	\$2,442,423.04
(4) Capital Outlay	\$1,634,125.85	\$434,127.89	\$2,068,253.74
(5) Child Nutrition	\$3,072,200.00		\$3,072,200.00
(8) Restricted Local Fund	\$2,086,809.04	\$9,363.90	\$2,096,172.94
Total	\$52,263,596.19	\$687,396.67	\$52,950,992.86

Since Budget Amendment #1 was approved at the November Board meeting, additional allocations were received in the following state programs: \$31,987.00 -PRC 083-CTE Credential Funds, \$192,848 in PRC 029-State EC Behavioral Support Funds, \$17,774.00 in PRC 046-Third Grade Reading Bonus, \$38,754.00 in PRC 048-4th through 8th Grade Reading and Math Bonus and \$357 in PRC 012-Driver Training funds. For PRC 230- School Extension Learning Recovery Program Funds (SELRP), a balance of \$140,745.10 was returned to the State. For PRC 016-Summer Reading Camp, a balance of \$9,413.52 was returned to the State.

Within the Local Current Expense Fund, an adjustment was made between purpose 5XXX and purpose 7XXX.

In the Federal Programs fund, additional allocations were received for Grant Year 6 in the following Federal programs: \$113,684.50 in PRC 105-ESEA School Improvement, \$3,552.00 in PRC 060-IDEA Title VI-B Handicapped, \$6,079 in PRC 103-Title II, \$1,761 in PRC 104-Title III, \$14 in PRC 108-Title IV. A negative adjustment of \$12,747 was made to sure up PRC 050-Title I.

For the Capital Outlay Fund, an amendment of \$113,683.87 was made for payment from the County for the HVAC project at Brevard Middle School and \$315,444.02 was appropriated from fund balance for this project. \$5,000 was recorded from grant proceeds received for a scoreboard at Rosman High School.

There were no changes to the School Nutrition Fund.

For the Specific Revenue Grant Fund, an amendment of \$9,363.90 was made to record funds received for reimbursement for concrete and fencing at Pre-K site.

I respectfully request approval and acceptance of this budget amendment.

Thank you in advance for your consideration.