

### **1. Comparisons Across LEAs**

In this spreadsheet, you will see the benchmarking of data across several communities - comparing against other communities. Major data points compared here are total expenses by school systems, annual capital appropriations, NCDPI Facility Needs Surveys, borrowing behaviors for schools and total number of schools.

### **2. Comparisons Across LEAs 2**

In this spreadsheet, you will find supplemental data requested by other parties during the research process. This page captures property tax rates on the County-side in these communities, assessed valuation (scaled by number of students and number of schools), as well as the purpose and result of Article 46 (quarter cent sales tax) referenda in all relevant communities.

### **3. School System Cap Finance Cover Sheet**

This image is of an attachment made to the Transylvania County Schools' budget request during the FY2017 County Budget cycle. It alleges 5.3 million in unfunded needs since FY2005.

### **4. School System Cap Summary**

This spreadsheet collects data about capital investment requests made by Transylvania County Schools since FY2003, county funding levels, Public School Building Capital Funds (Lottery), and other revenue sources for School System Capital Needs. On the far left, in grey, the original document is transposed then built out to the right.

### **5. School Capital Request History**

Here, we attempted to track all project requests made by the school system that totaled more than \$25,000 over the time frame. We attempted to track projects that appeared across multiple years in order to see if they were multi-year projects or deferred due to lack of funding. It was difficult to discern whether or not they were repeats projects or not. This is one example of room for improved communication.

### **6. County Capital History**

This details Transylvania County Government's building and land improvements since FY2007, as well as the method of financing. Some projects, such as the Animal Shelter, had other sources of funding to support their construction (ex. The animal shelter was constructed with both private dollars and a contribution from the City of Brevard) and so the total amount of those contributions is subtracted from the whole. As you can see, the County financed very little of its building and land improvements since FY2007.

### **7. Annual Maintenance Comparison**

This compares, where possible, the budgets between Transylvania County Schools Plant Operations and the budget for the Transylvania County Maintenance Department.

### **8. Comparable Bond Issues**

While the School System has not settled on a total for funds it hopes to seek in a potential bond referendum, one number that been previously circulated is the number of 93 million. I compared it to bond referenda from other communities through information available on an NCDPI website.

### **9. County Fund Balance**

This is a history of the County Government's fund balance and what parts of it are assigned, committed, restricted or unassigned over the past several years.