Macon County Schools
Financial & Funding Facts

Enrollment • State & Federal Allotments • Local Funding • PRCs • Staffing • ESSER • Fund Balance • Transportation • EC/IDEA • Debt • Timeline

4,293 ADM	**201.18** State-allotted classroom teacher positions	**233.18** Total state-allotted positions
~108 Locally funded positions	**$2.674M** Reported FY2026-27 operating shortfall	**~$1.72M** Available fund balance - 6/30/26

Visual reference compiled from NCDPI allotment data, Macon County Schools records, Macon County budget and commissioner records, NC General Assembly/Fiscal Research records, auditor information and the supporting source material identified throughout the included reports.

PRC Guide - What the Codes Mean

PRC = Program Report Code. NCDPI uses PRCs to identify specific funding programs or allotments. A PRC can represent dollars, positions, months of employment, reimbursements or another program-specific measure.

PRC	Program / funding area	Measure shown in this book
001	Classroom Teachers	State-allotted teacher positions
005	School Building Administration	Months of employment allotment
012	Driver Training	State allotment dollars
013	Career and Technical Education	State allotment dollars
014	CTE Program Support	State allotment dollars
015	School Technology Fund	State allotment dollars
016	Summer Reading Camps	State allotment dollars
032	Exceptional Children	State EC allotment dollars
049	IDEA Preschool	Federal IDEA allotment dollars
056	Transportation of Pupils	State yellow-bus operating allotment
060	IDEA Part B	Federal IDEA allotment dollars
063	Special EC funding	State EC allotment dollars
120	School Bus Replacement Financing	State bus replacement financing
306	School-Based Medicaid	Medicaid reimbursement revenue

The code tells you what funding stream is being viewed. It does not mean every PRC is interchangeable or can be added together as unrestricted operating money.

PRC Funding - Documented Amounts

PRC	2024-25	2025-26	2026-27 / current	What it funds
012	$90,932	$74,809	$81,598	Driver training
013	~$1.69M	~$1.91M	~$2.03M	Career & Technical Education
014	~$387K	~$145K	~$74K	CTE program support
015	~$52K	~$52K	~$52K	School technology
016	~$63K	~$71K	—	Summer reading camps
032 + 063	$3,918,716	$3,896,325	—	State Exceptional Children funding
049	$59,528	$59,969	—	IDEA Preschool
056	$1,995,433	$1,995,433	$2,015,824 initial	Transportation of pupils
060	$1,096,559	$1,056,282	—	IDEA Part B
120	—	$117,331 financing	—	Replacement school buses
306	$452,276.43	$777,610.04	—	School-based Medicaid reimbursement

PRC 306 is shown separately from IDEA and state EC allotments because Medicaid is reimbursement revenue. FY2025-26 Medicaid was unusually high because it included desk audits covering 2020-2025.

PRC 056 covers eligible yellow-bus operating costs. PRC 012 driver training and PRC 120 replacement-bus financing are separate programs.

Selected PRCs Over Time

Fiscal year	PRC 012 Driver Training	PRC 056 Transportation
2019-20	$70,035	—
2020-21	$76,122	—
2021-22	$69,874	$1,749,335
2022-23	$77,624	$1,867,901
2023-24	$85,562	$1,927,229
2024-25	$90,932	$1,995,433
2025-26	$74,809	$1,995,433
2026-27	$81,598	$2,015,824 initial

Other selected PRCs already graphed in the visual data section include PRC 013 CTE, PRC 014 CTE Program Support, PRC 015 School Technology, PRC 016 Summer Reading Camps and PRC 005 School Building Administration.

The pages that follow preserve the detailed graphs, funding distinctions, ESSER tables and financial timeline from the three source PDFs.

Macon County Schools

Financial & Allotment Trends

Updated Visual Data Book - October 2026

4,293

ADM

201.18

State-allotted classroom teacher positions

233.18

Total state-allotted positions

~108

Locally funded positions - current working figure

$37.695M

State Public School Fund - YTD

$2.674M

Reported FY2026-27 operating shortfall

~$1.72M

Available general fund balance - 6/30/26

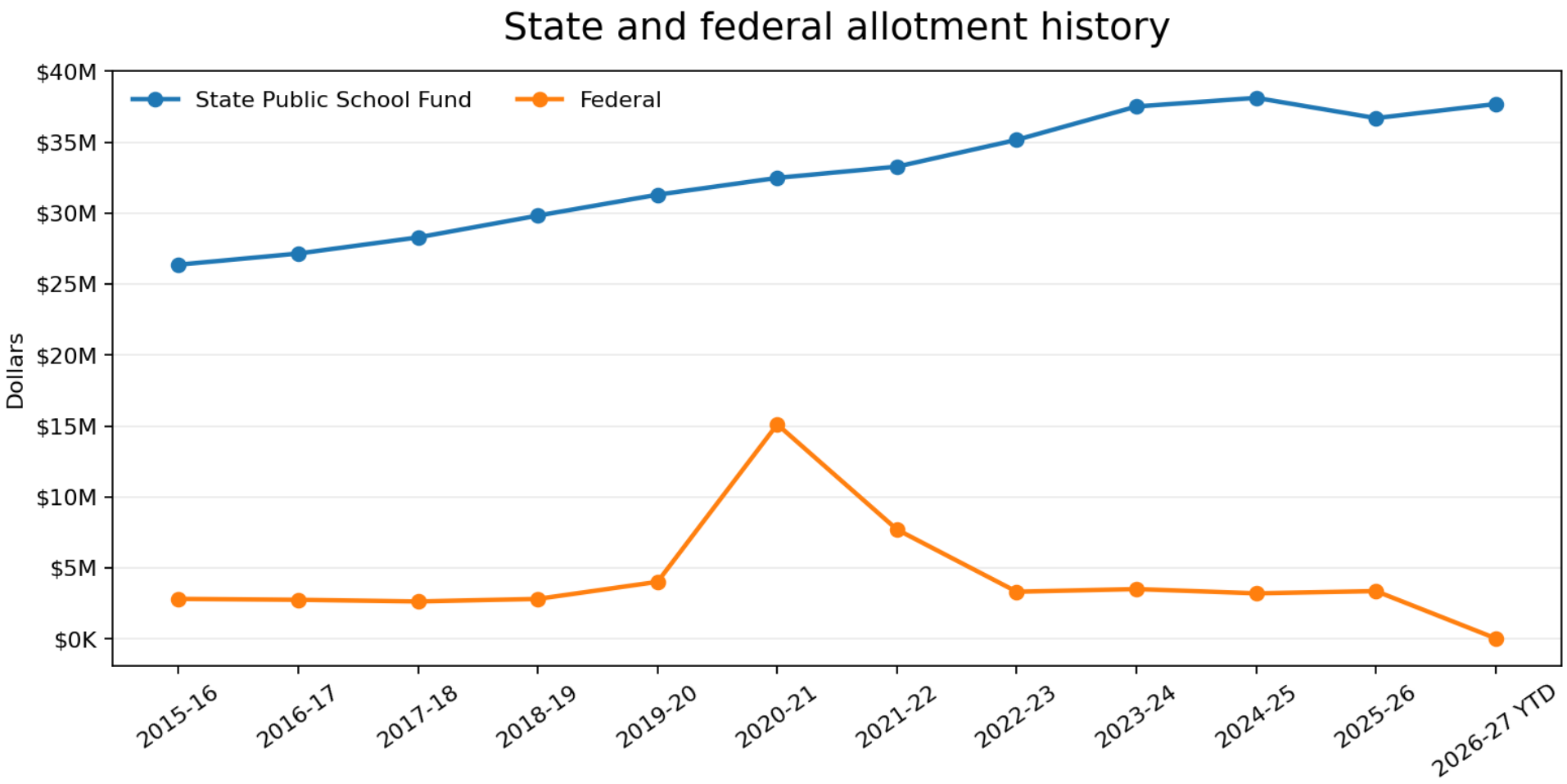
$9.296M

FY2026-27 county debt-service appropriation

Debt-service figure follows the FY2026-27 budget ordinance line items, which total $9,295,957.

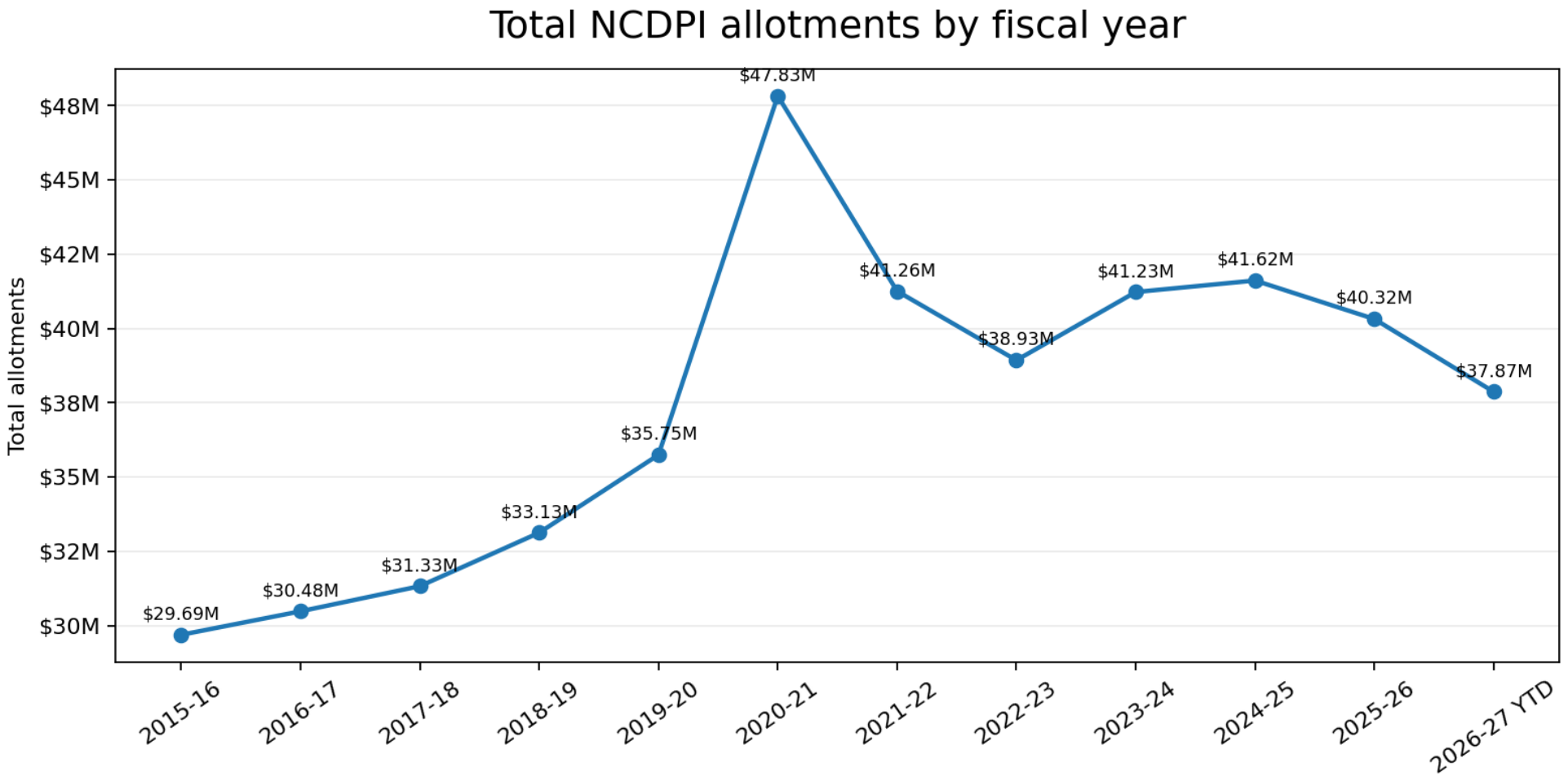
The county budget narrative separately states $9,290,957; that $5,000 source discrepancy is flagged in the debt pages.

Current-year figures are snapshots. The exact current local-position roster/funding crosswalk is still needed.



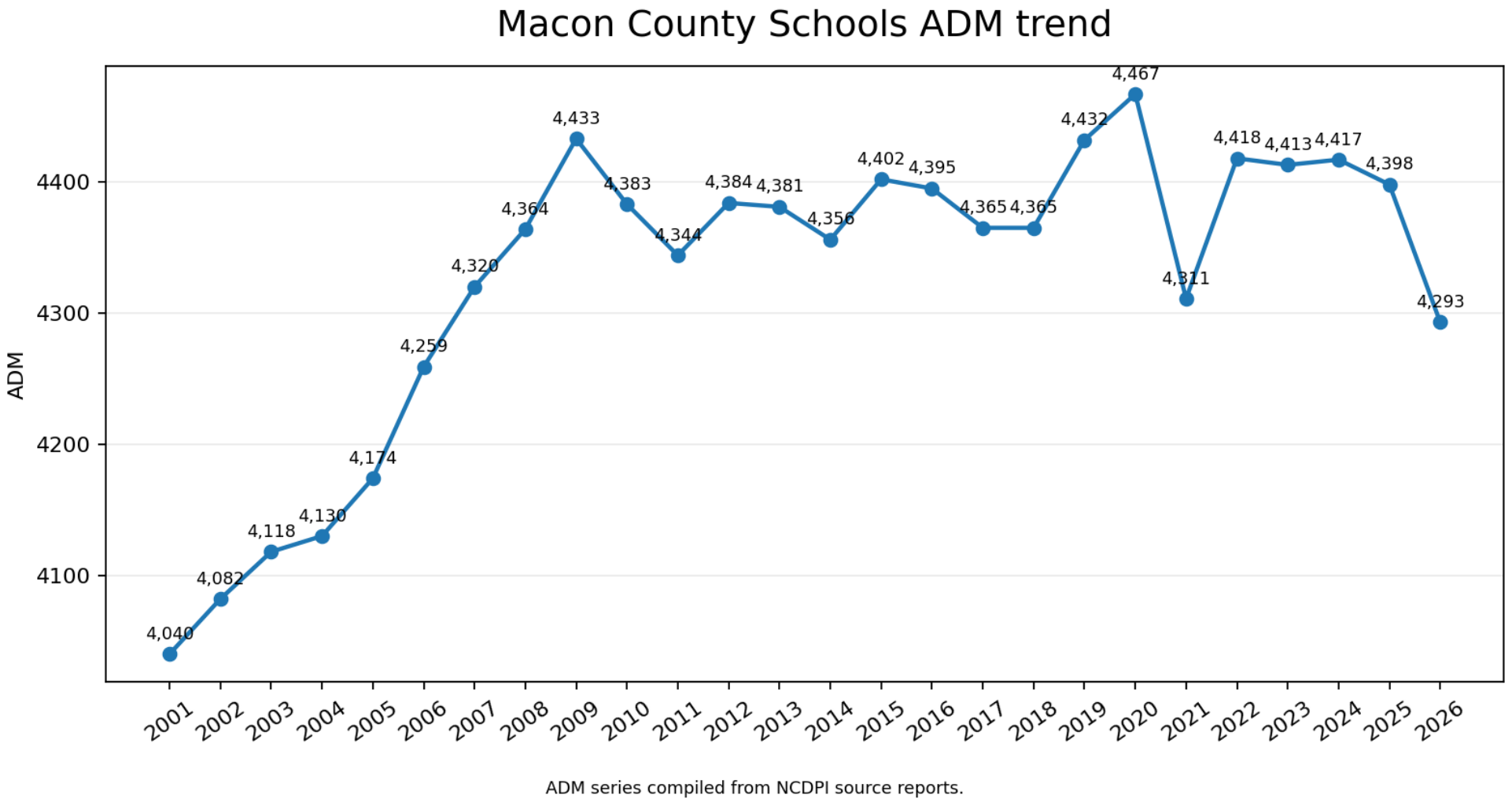
FY2026-27 is year-to-date; federal allocations are not yet comparable to closed years.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



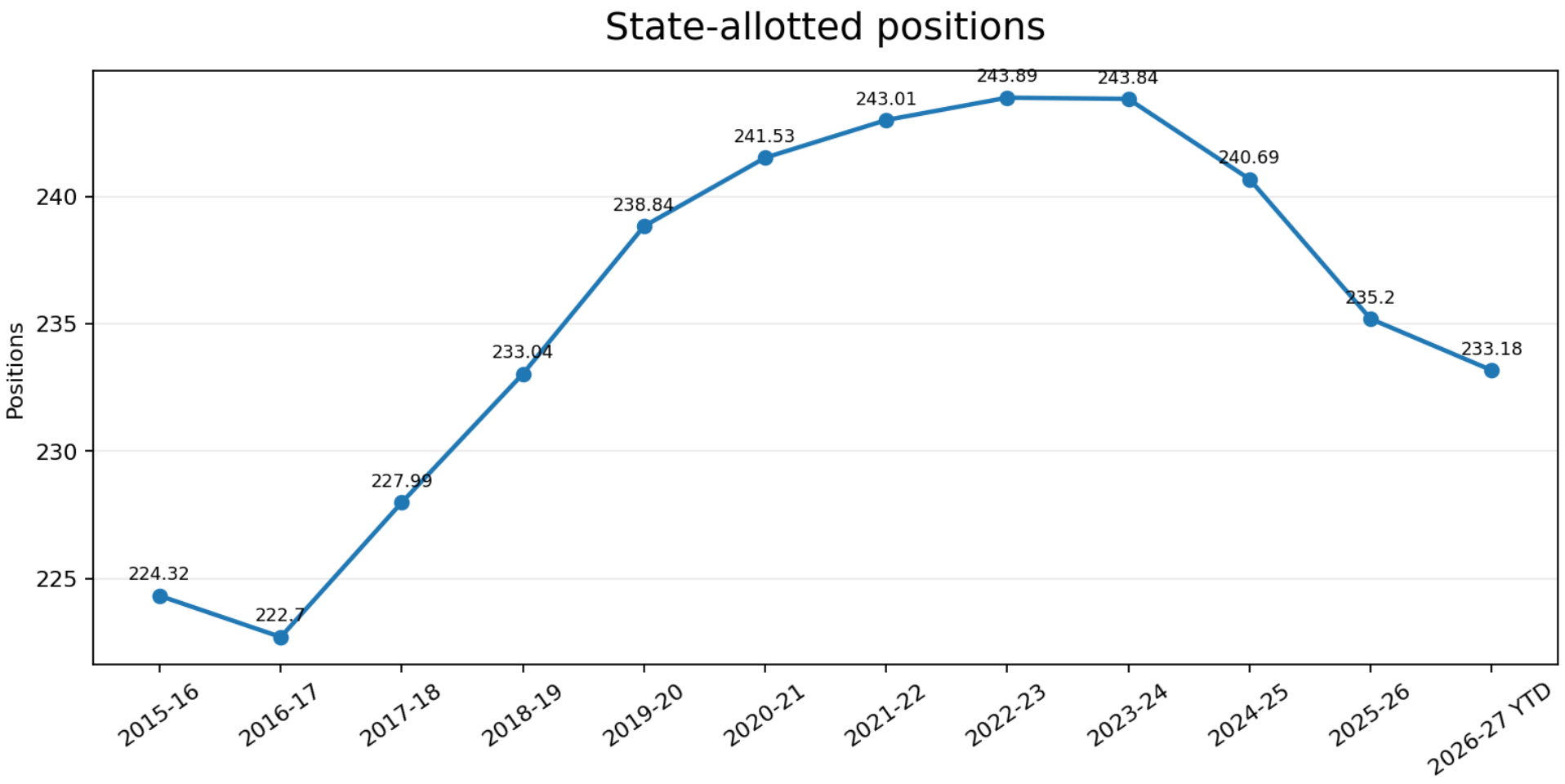
The 2020-21 peak reflects temporary federal COVID/ESSER funding. FY2026-27 is YTD.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



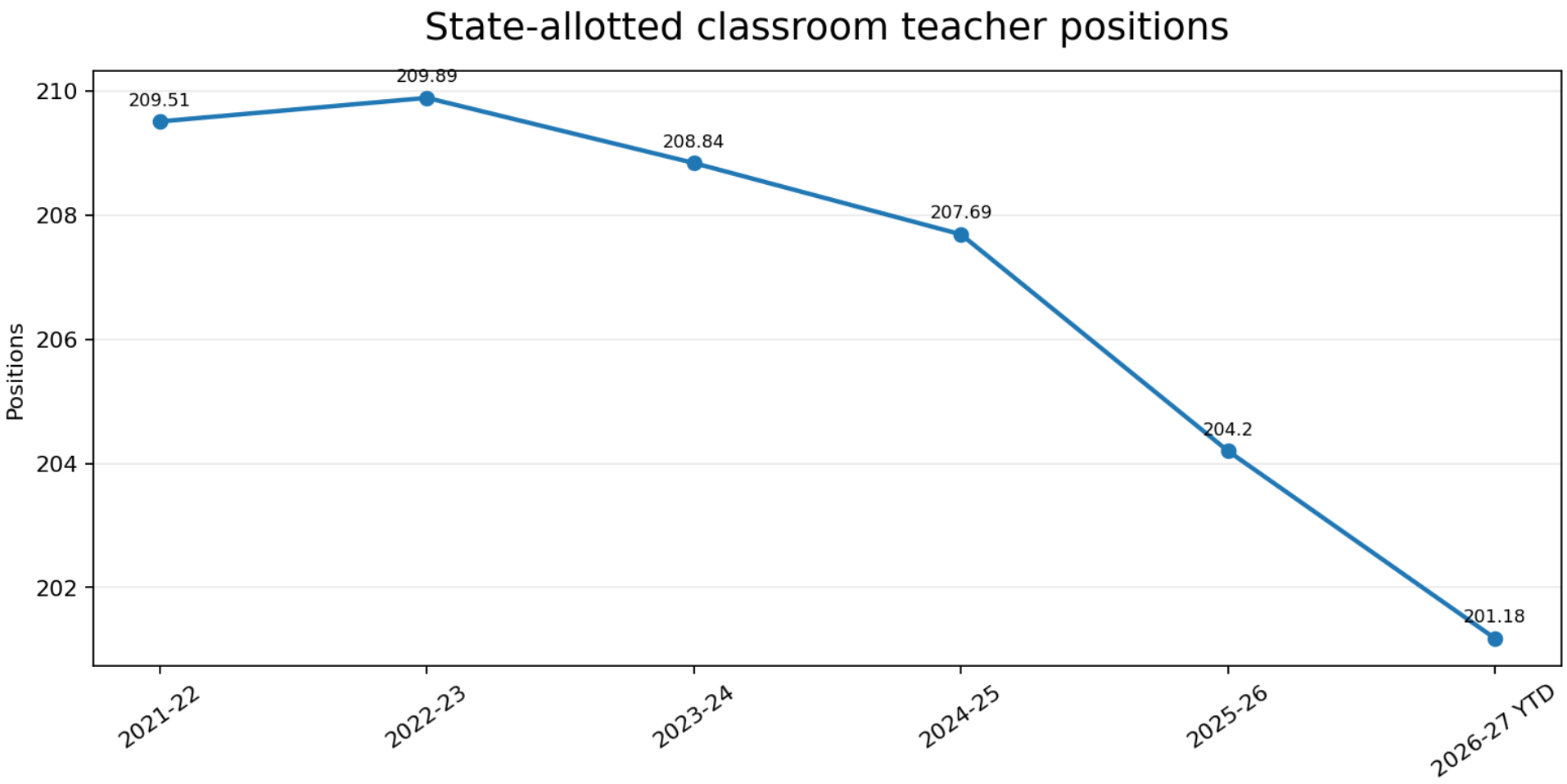
ADM series compiled from NCDPI source reports.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



Formula positions are not the same as employee headcount.

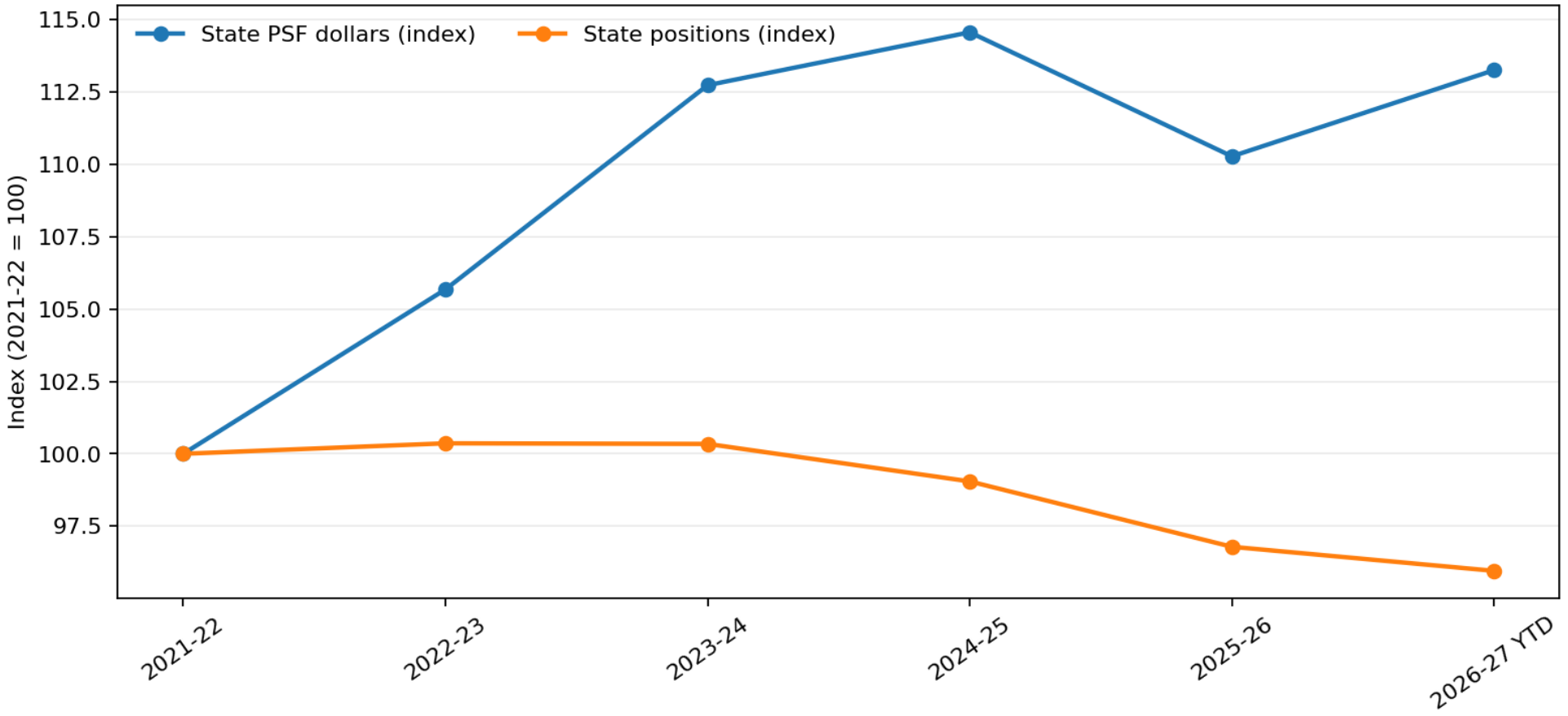
Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



PRC 001 position allotments. FY2026-27 is YTD.

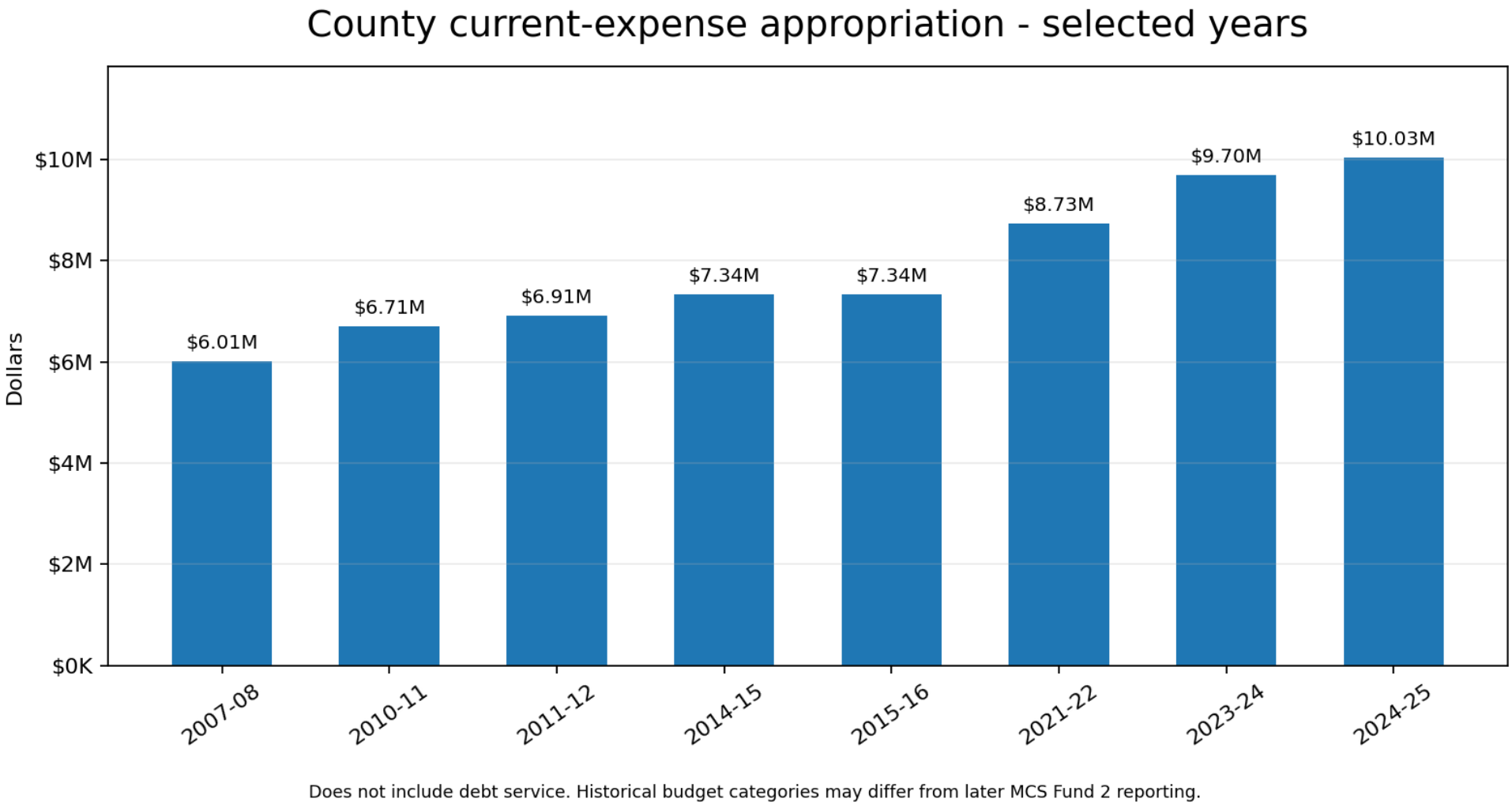
Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

State dollars and positions moved differently

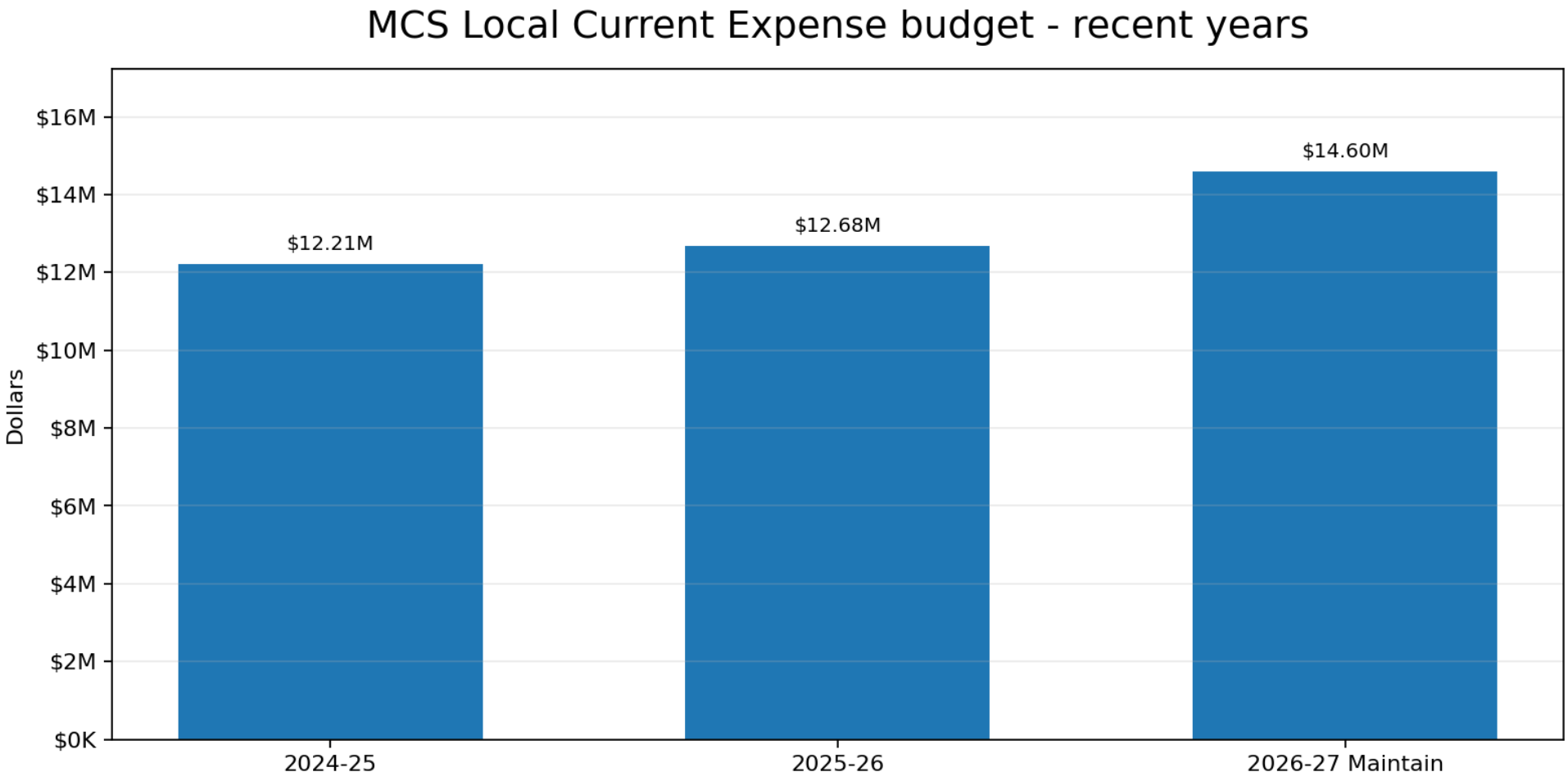


State PSF is about 13.3% higher than 2021-22 while state-allotted positions are about 4.0% lower.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

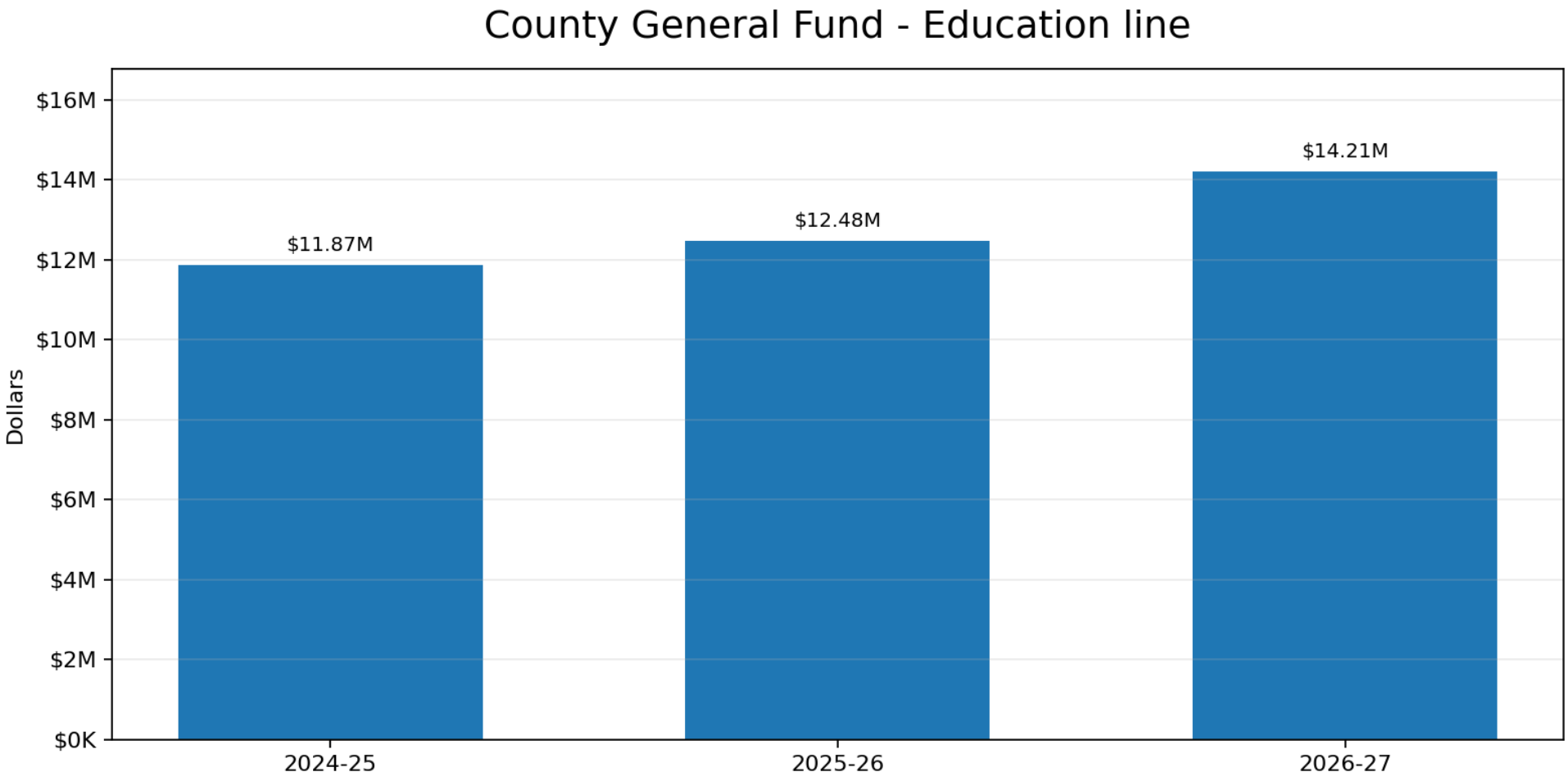


Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



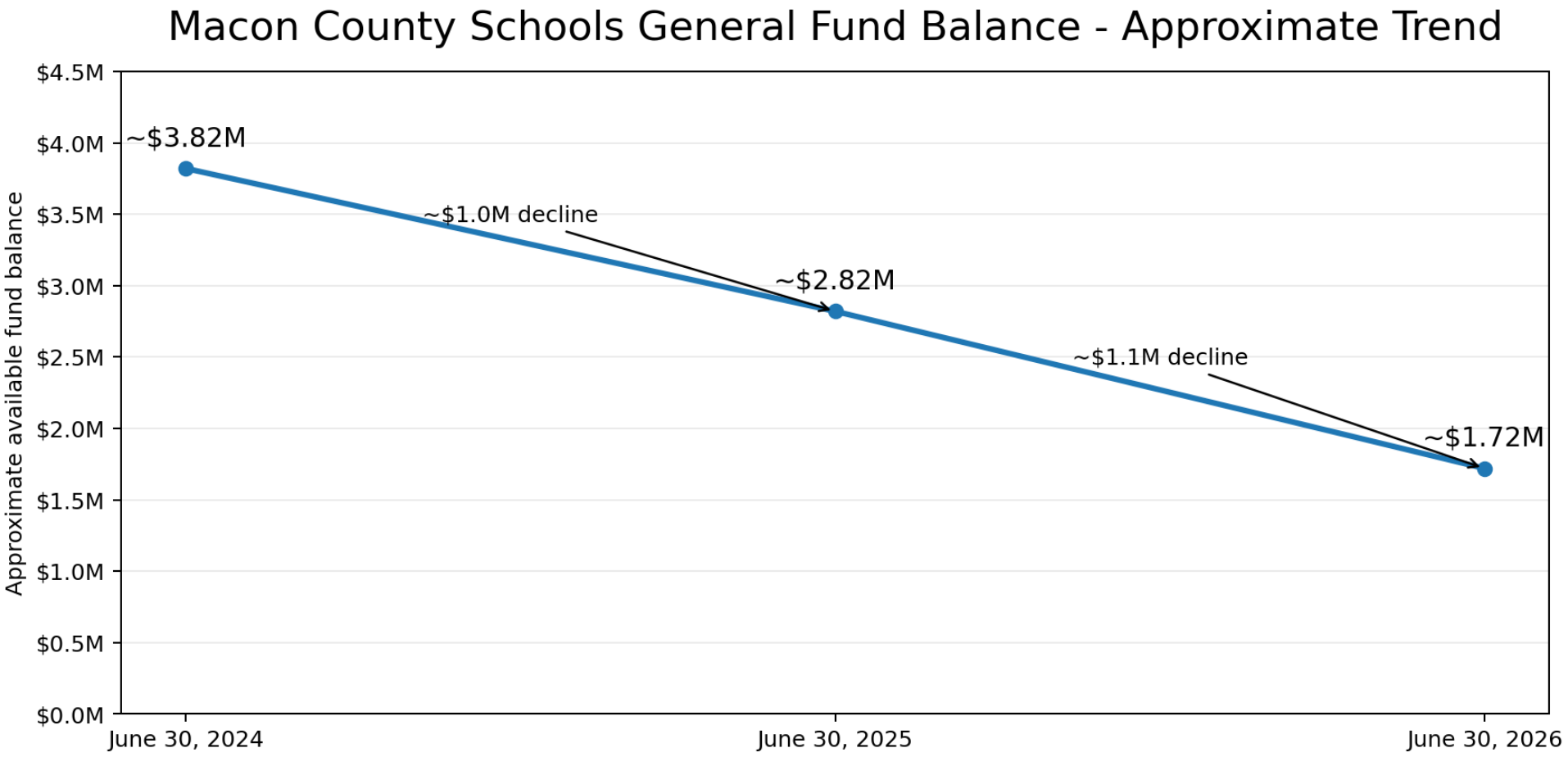
FY2026-27 is an approximately $14.6M Maintain working figure, not a final closed-year total.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



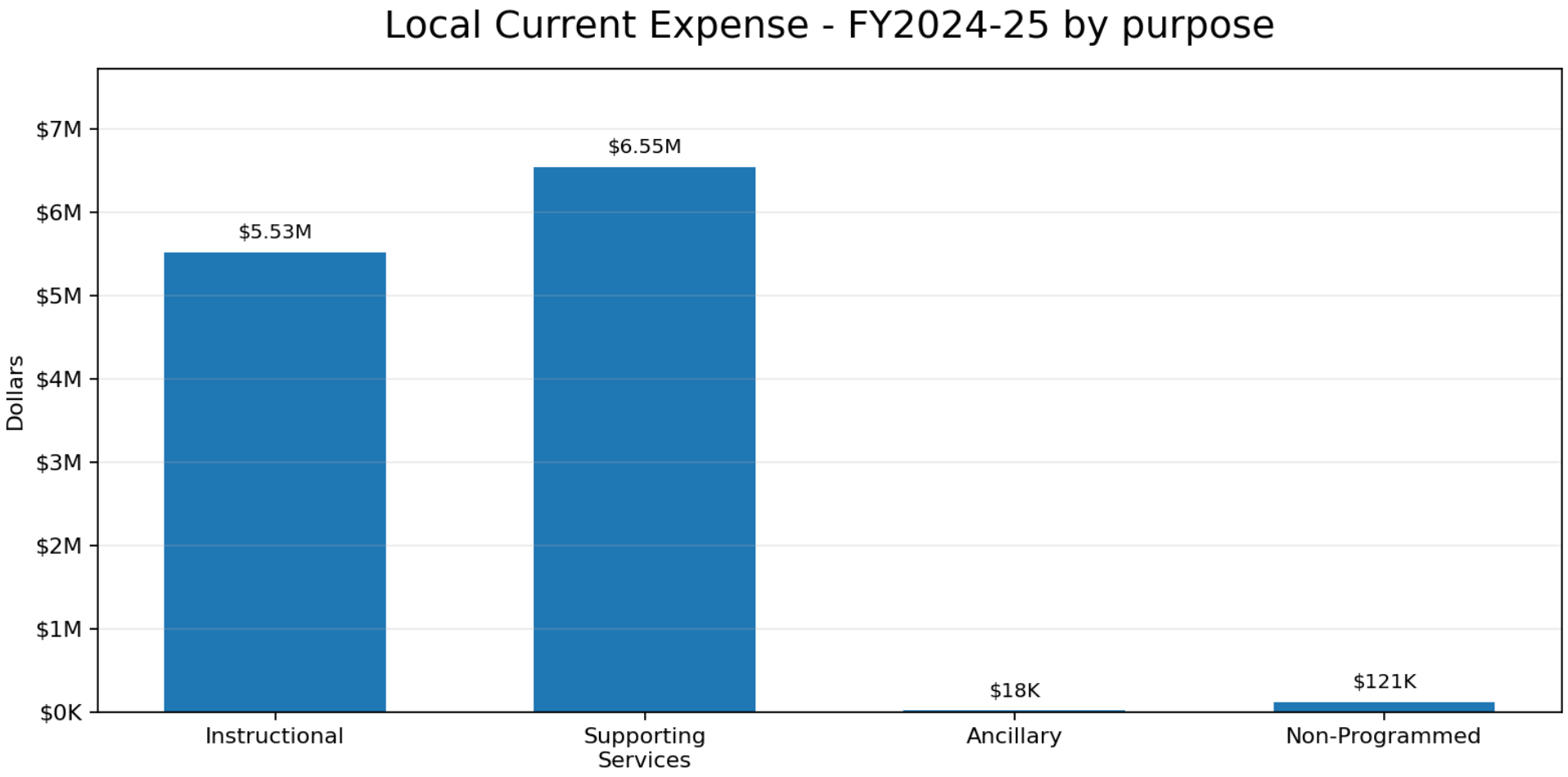
This broader county Education line is not the same as unrestricted Local Current Expense available to MCS.

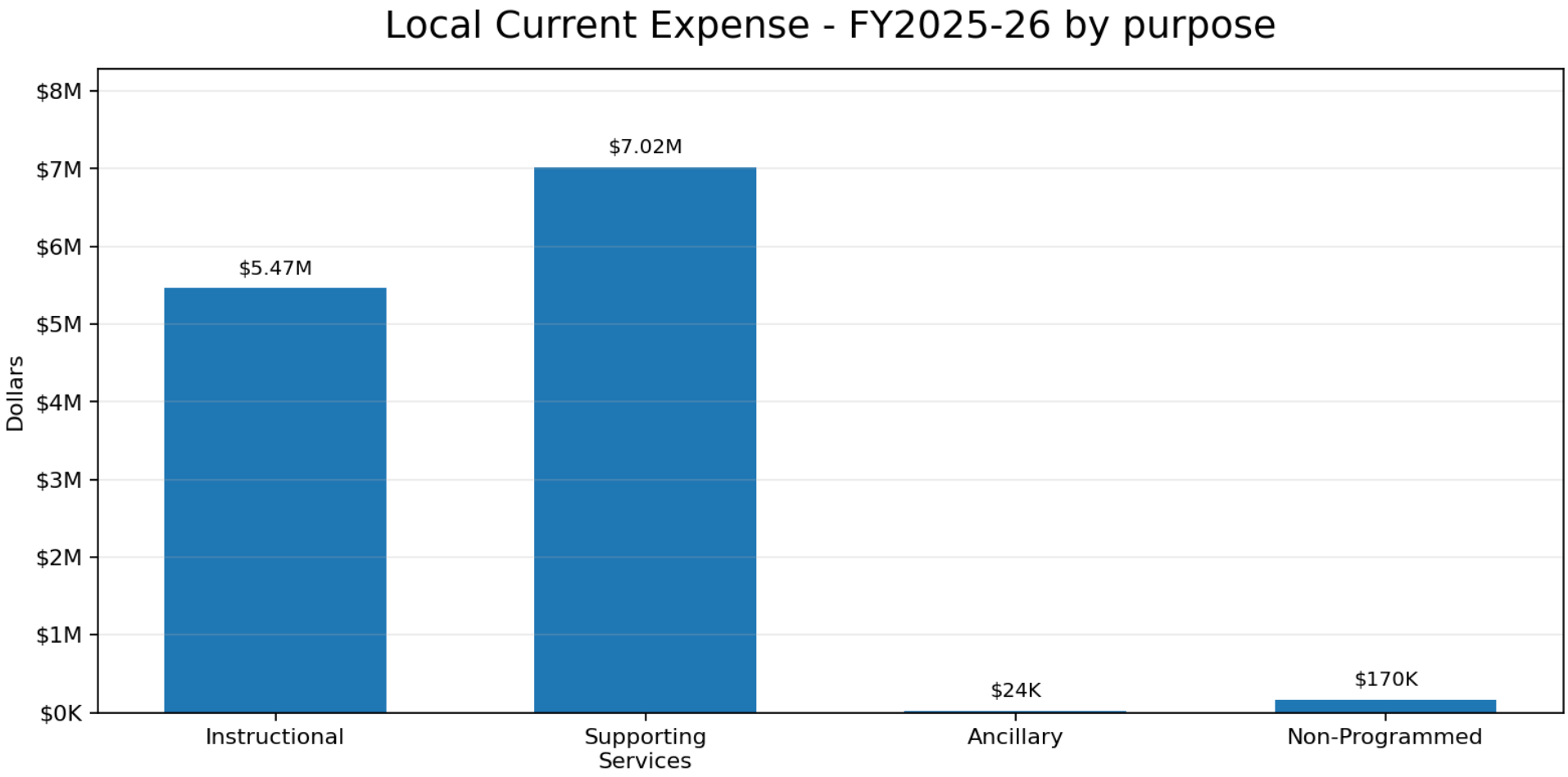
Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



Reconstructed from the auditor's approximate declines: ~1.0*MinFY*2024 − 25*and* 1.1M in FY2025-26,
with approximately $1.72M available at June 30, 2026. Therefore: $1.72M + $1.10M = $2.82M; $2.82M + $1.00M = $3.82M.
Because the auditor described the declines as approximate, the reconstructed 2024 and 2025 balances are also approximate.

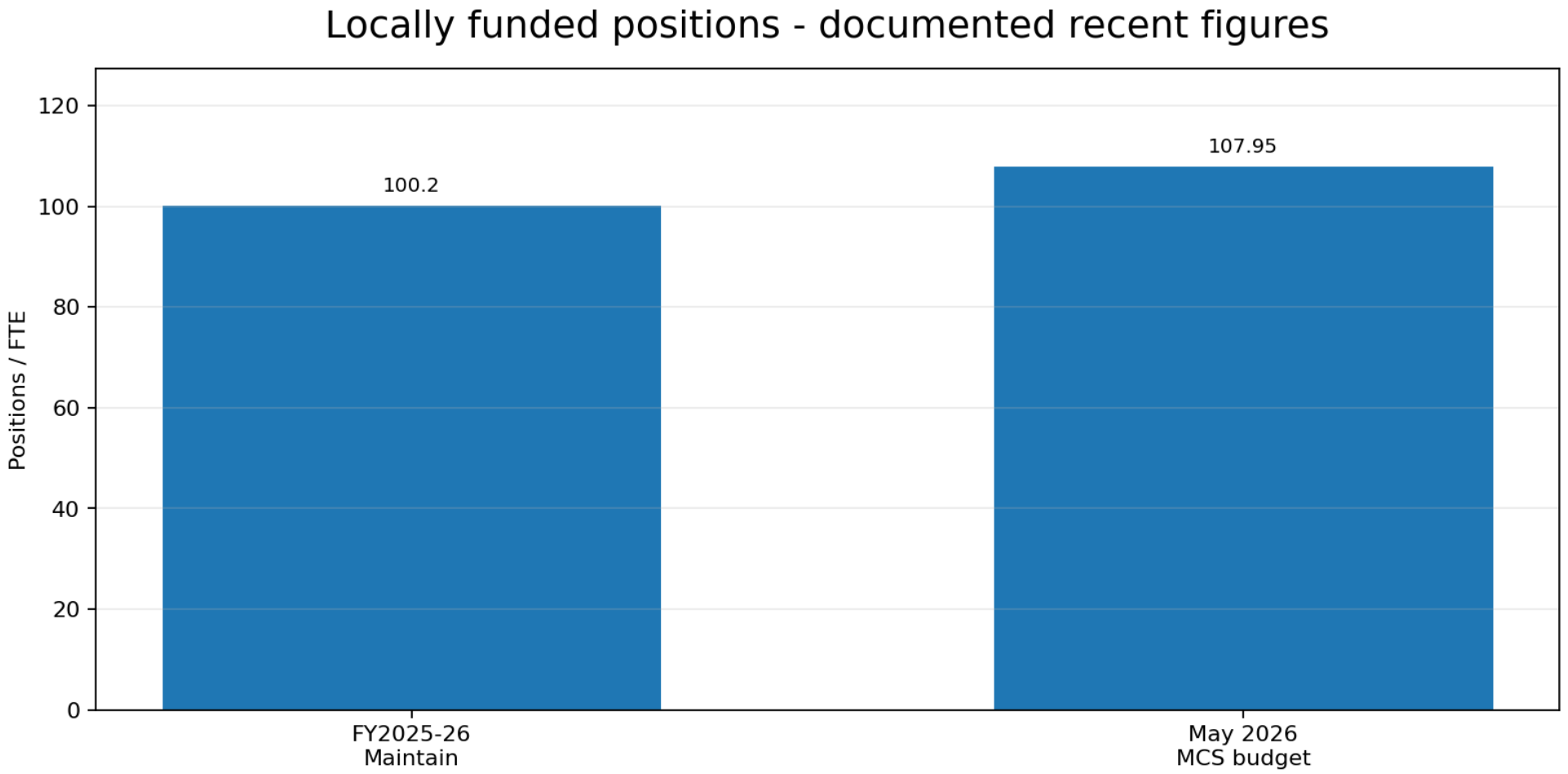
Source: auditor-reported approximate declines and approximately $1.72M available balance at June 30, 2026.


Local Current Expense - FY2024-25 by purpose
Dollars
$7M
$6M
$5M
$4M
$3M
$2M
$1M
$0K
$5.53M
$6.55M
$18K
$121K
Instructional
Supporting Services
Ancillary
Non-Programmed
Total Local Current Expense: $12,214,099.



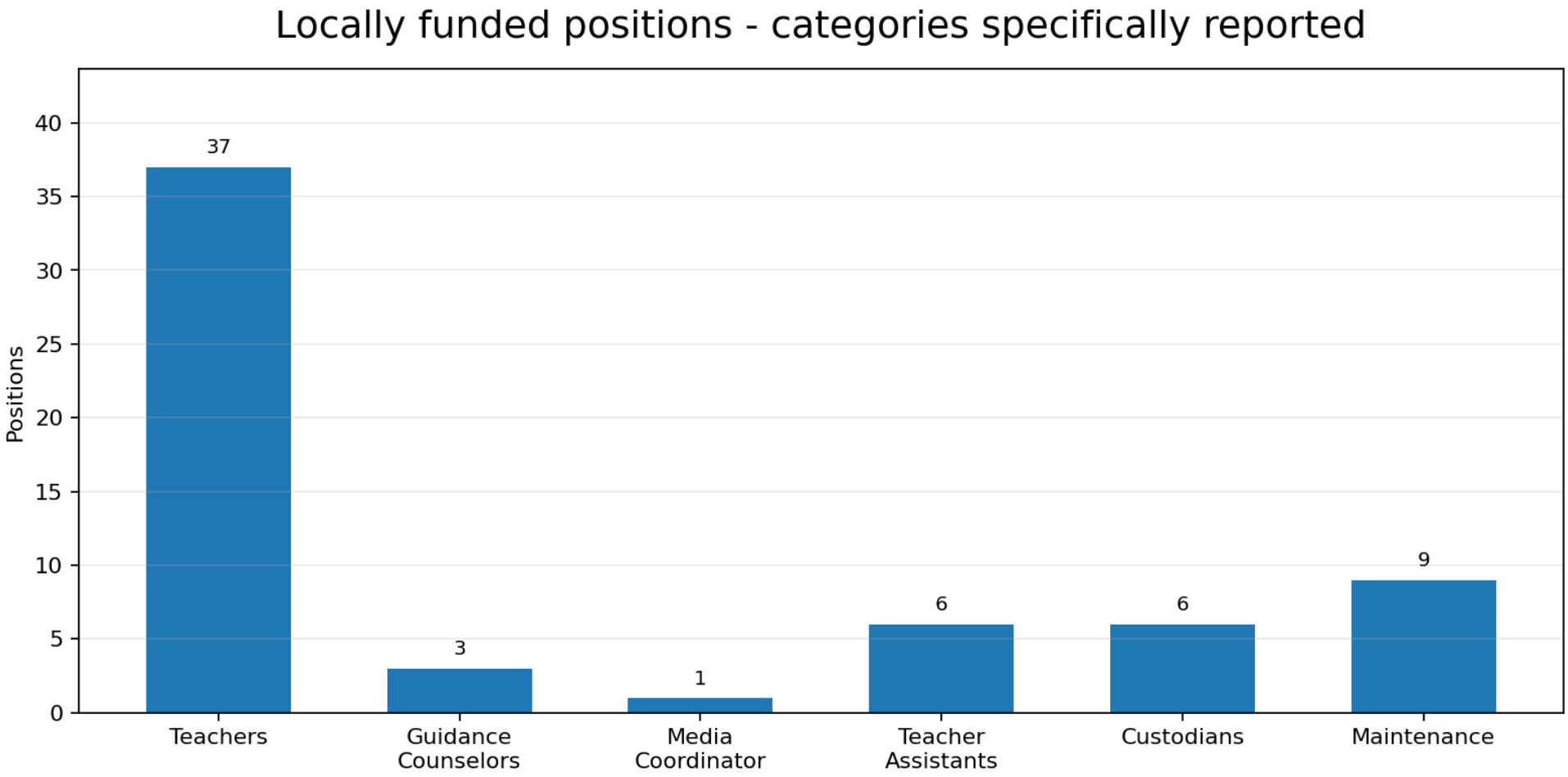
Total Local Current Expense: $12,682,131. Budget amendment #1 showed no change to these beginning amounts.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



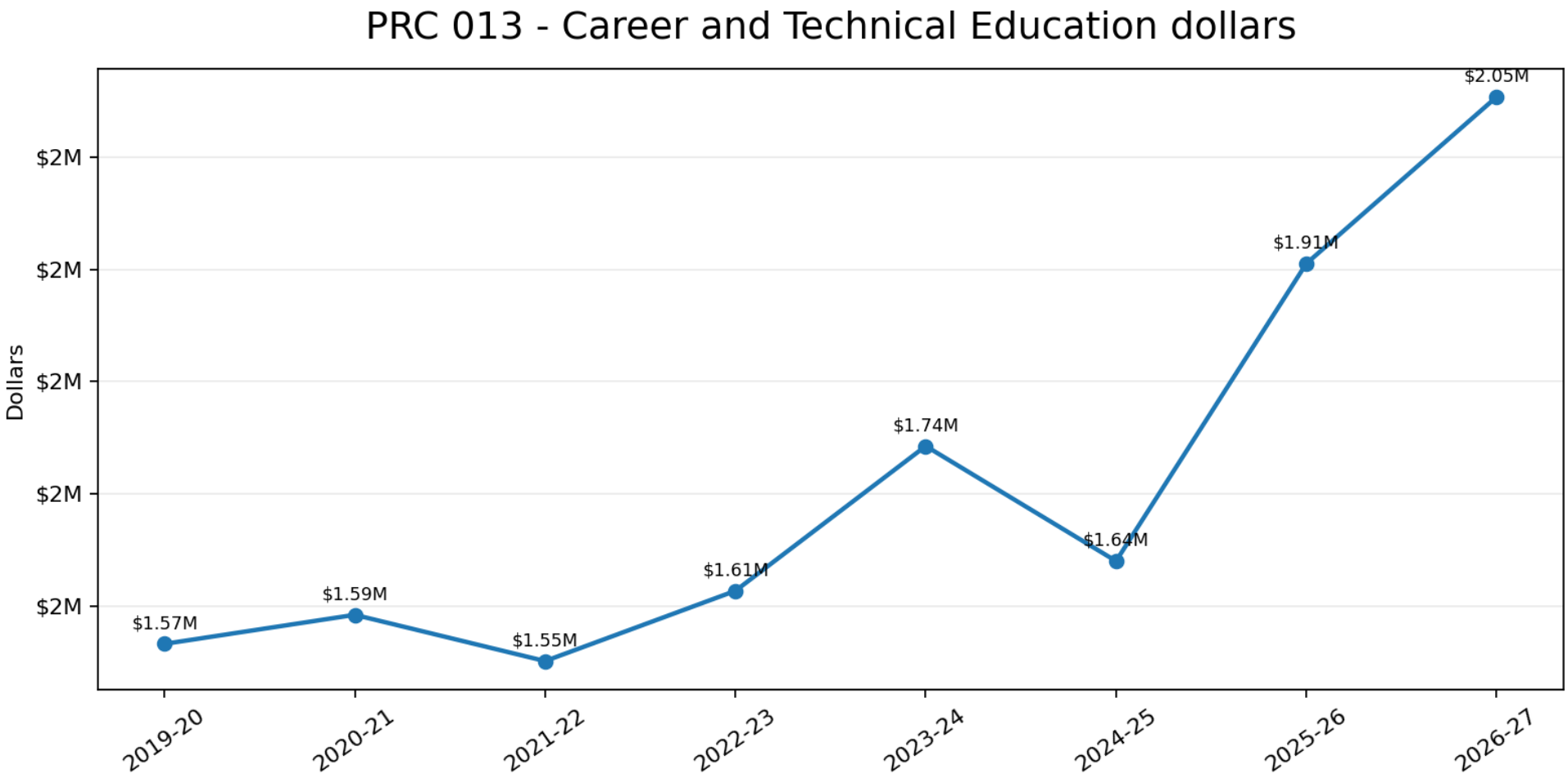
Increase between the two documented snapshots: 7.75 positions. A position-level funding roster is still needed.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

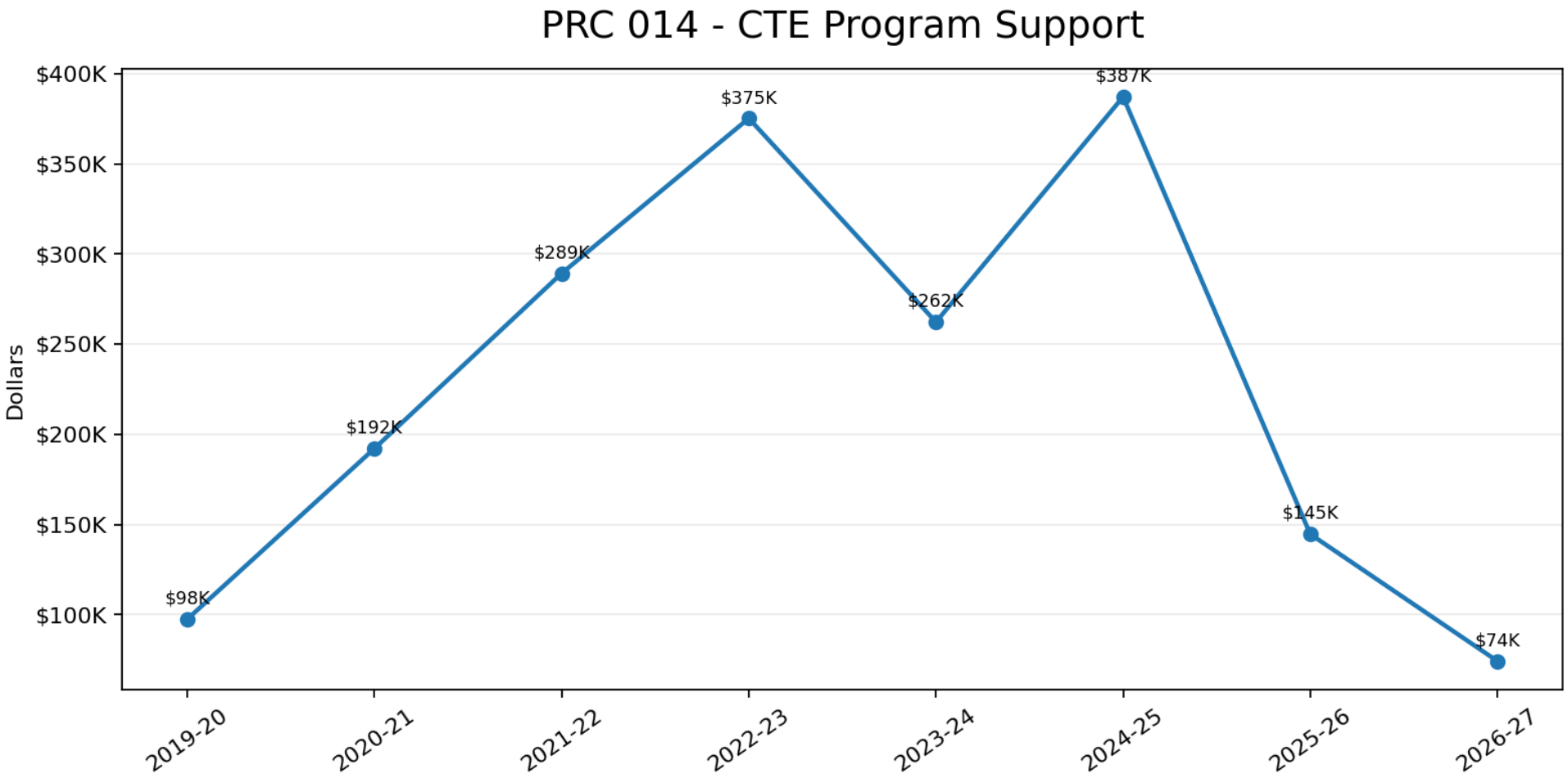


These reported categories total 62 positions and do not represent the full 107.95 locally funded positions.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

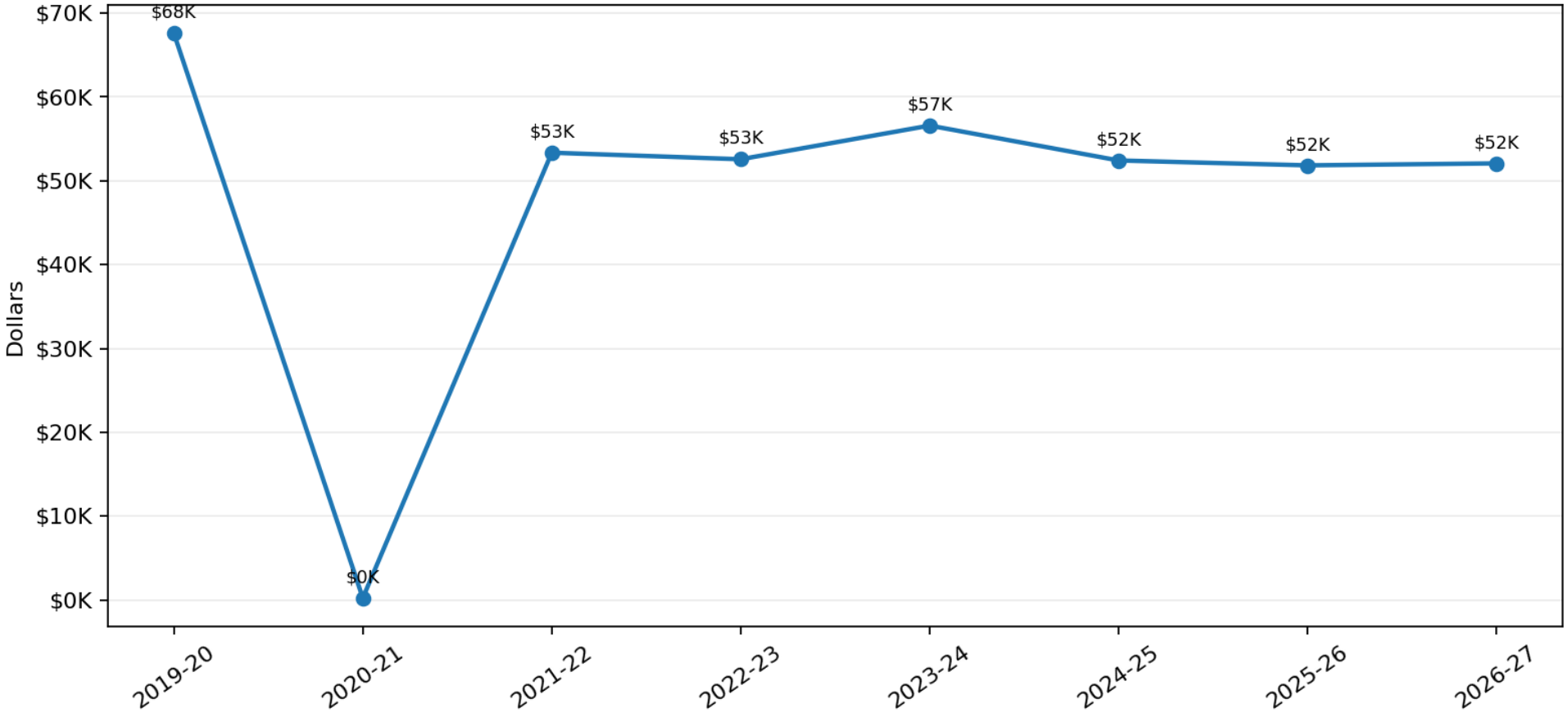


Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



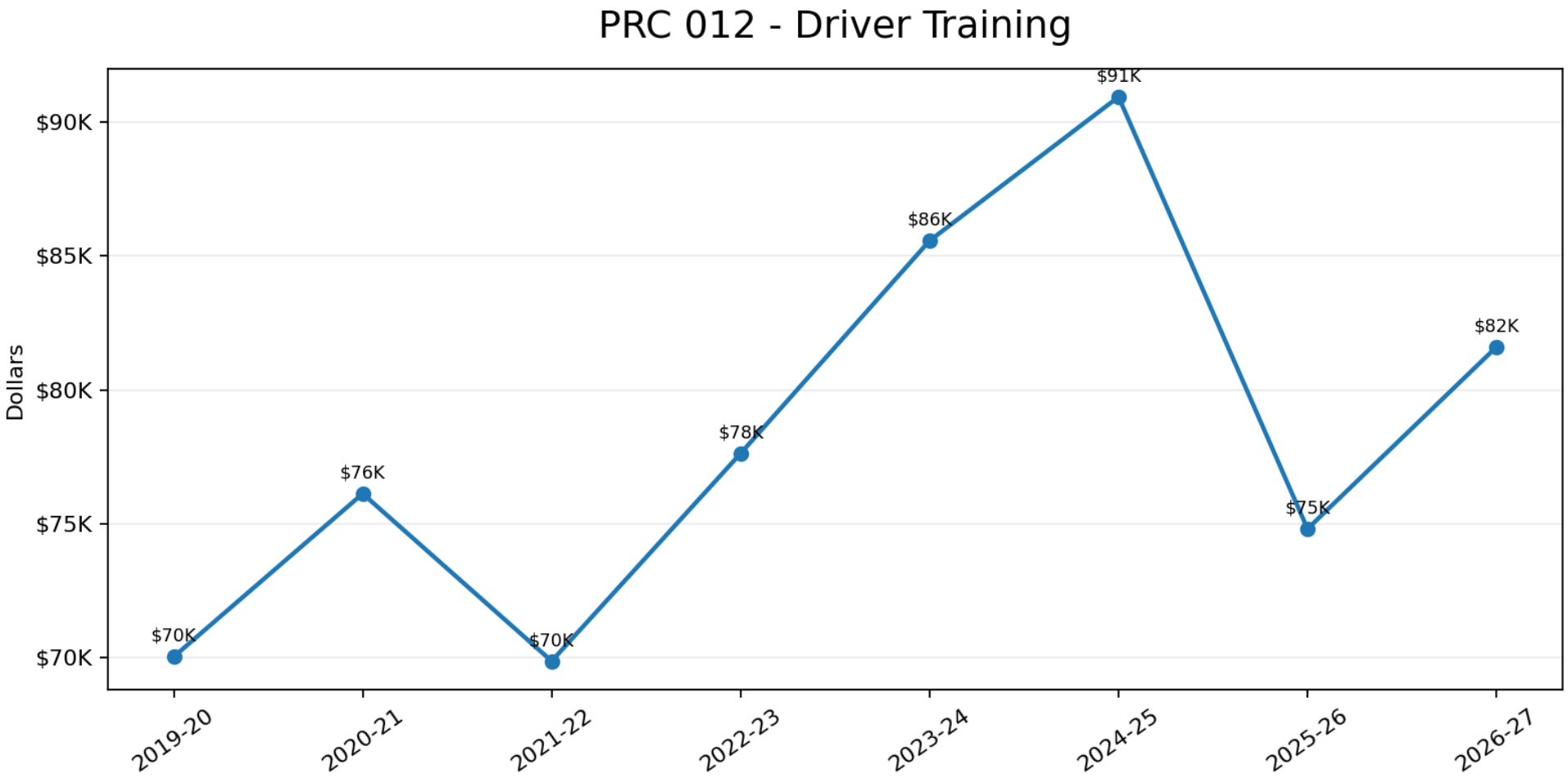
Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

PRC 015 - School Technology Fund



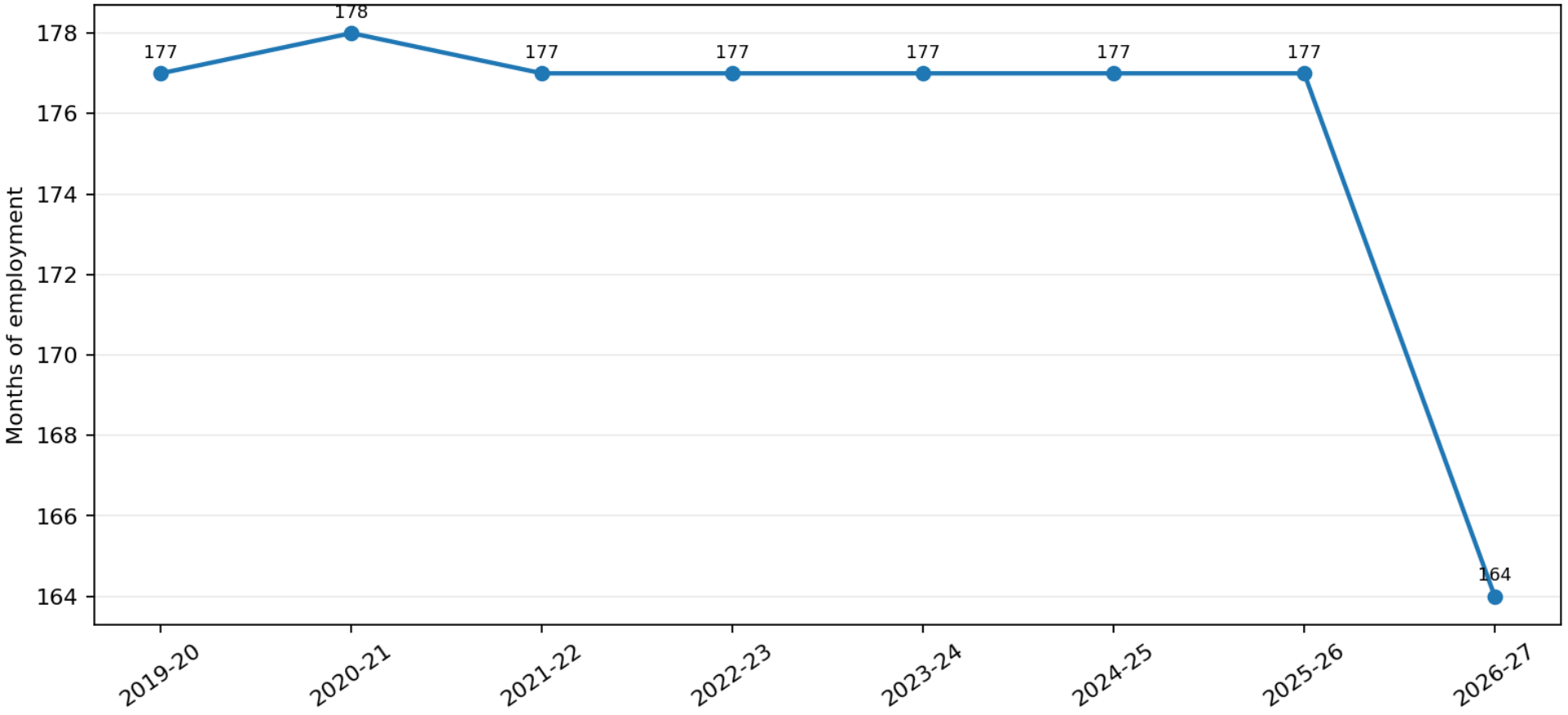
The 2020-21 value shown in the supplied NCDPI history is $229.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



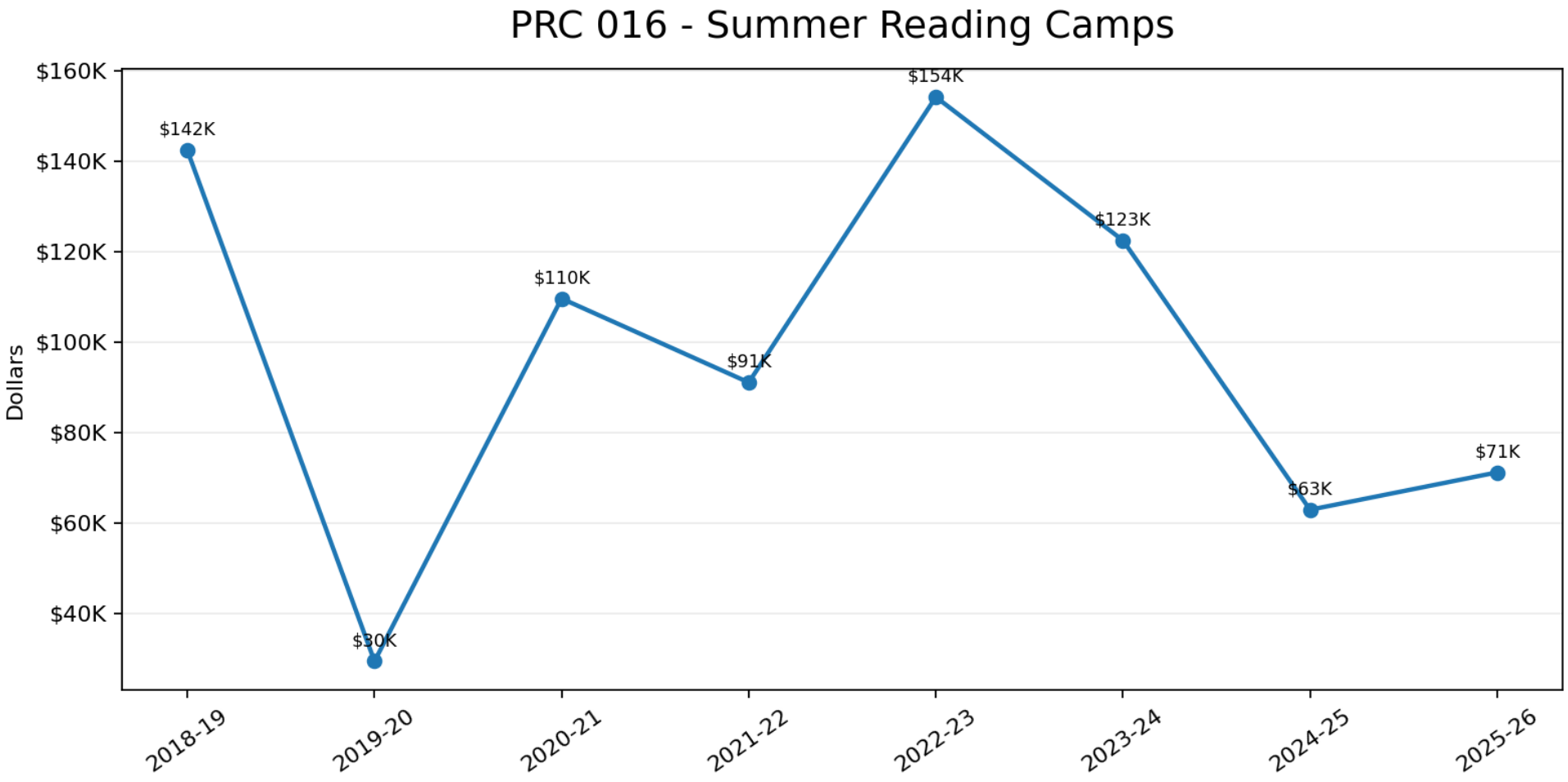
Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

PRC 005 - School Building Administration

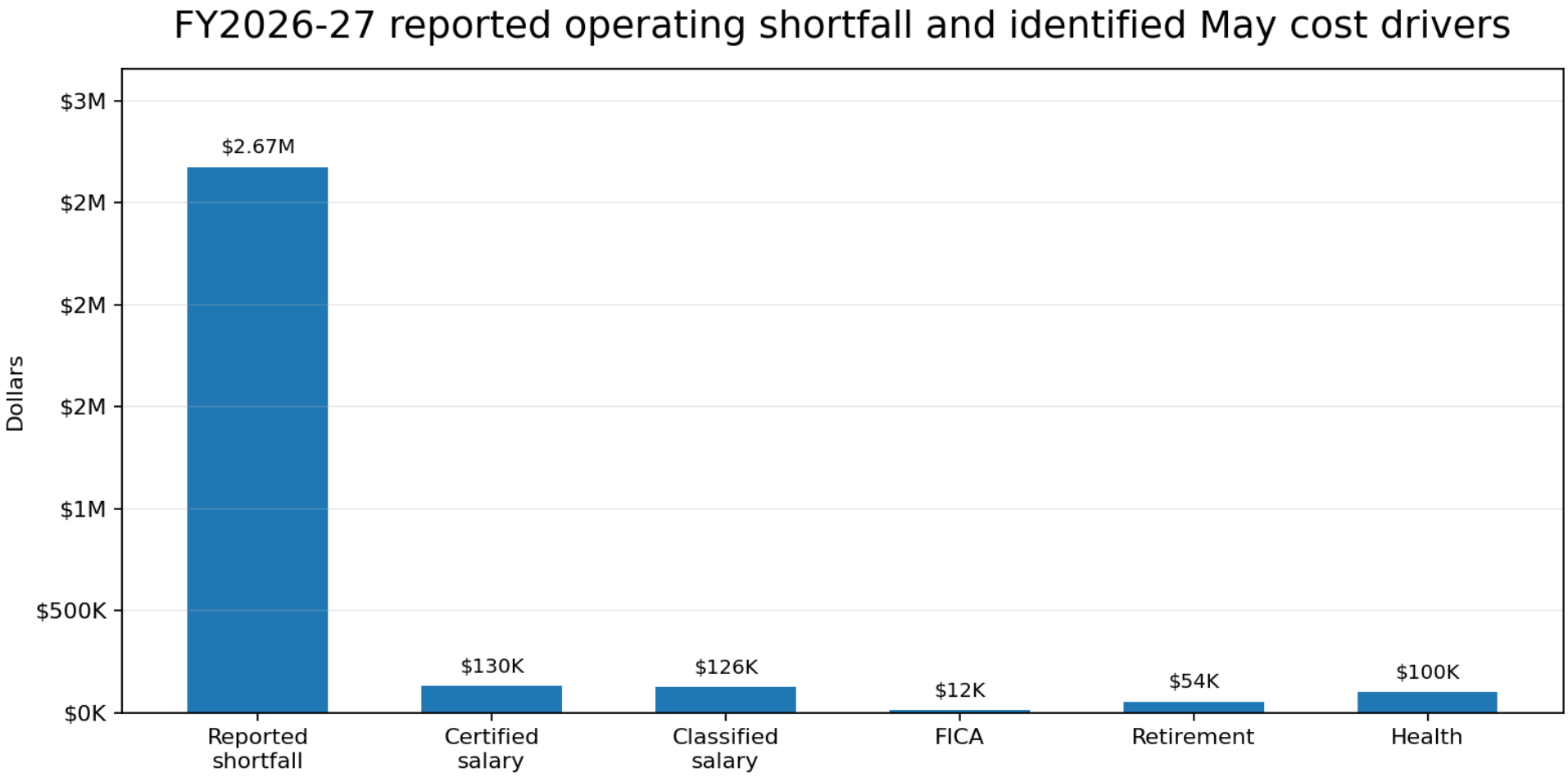


Months of employment are an allotment unit, not employee headcount.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.



No 2026-27 value was displayed in the supplied NCDPI screen, so none is plotted.

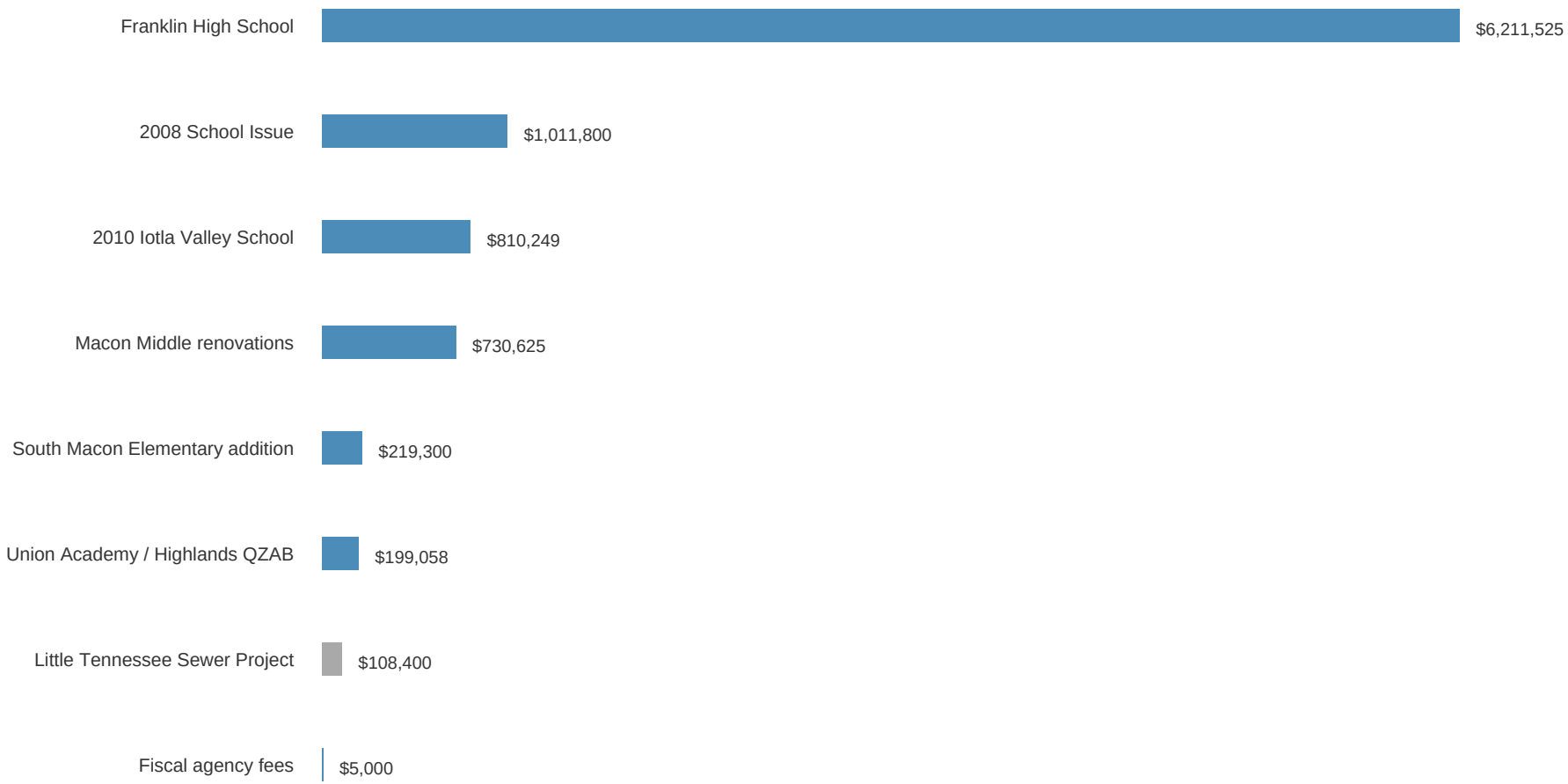


The listed May cost drivers total about $421,452 (15.8% of the reported shortfall); they are not a complete reconciliation.

Sources: NCDPI allotment data; MCS budget records; Macon County budget records; auditor presentation; compiled research sourcebook.

FY2026-27 County Debt-Service Appropriation

Budget ordinance line items; sewer project shown separately from school-named debt



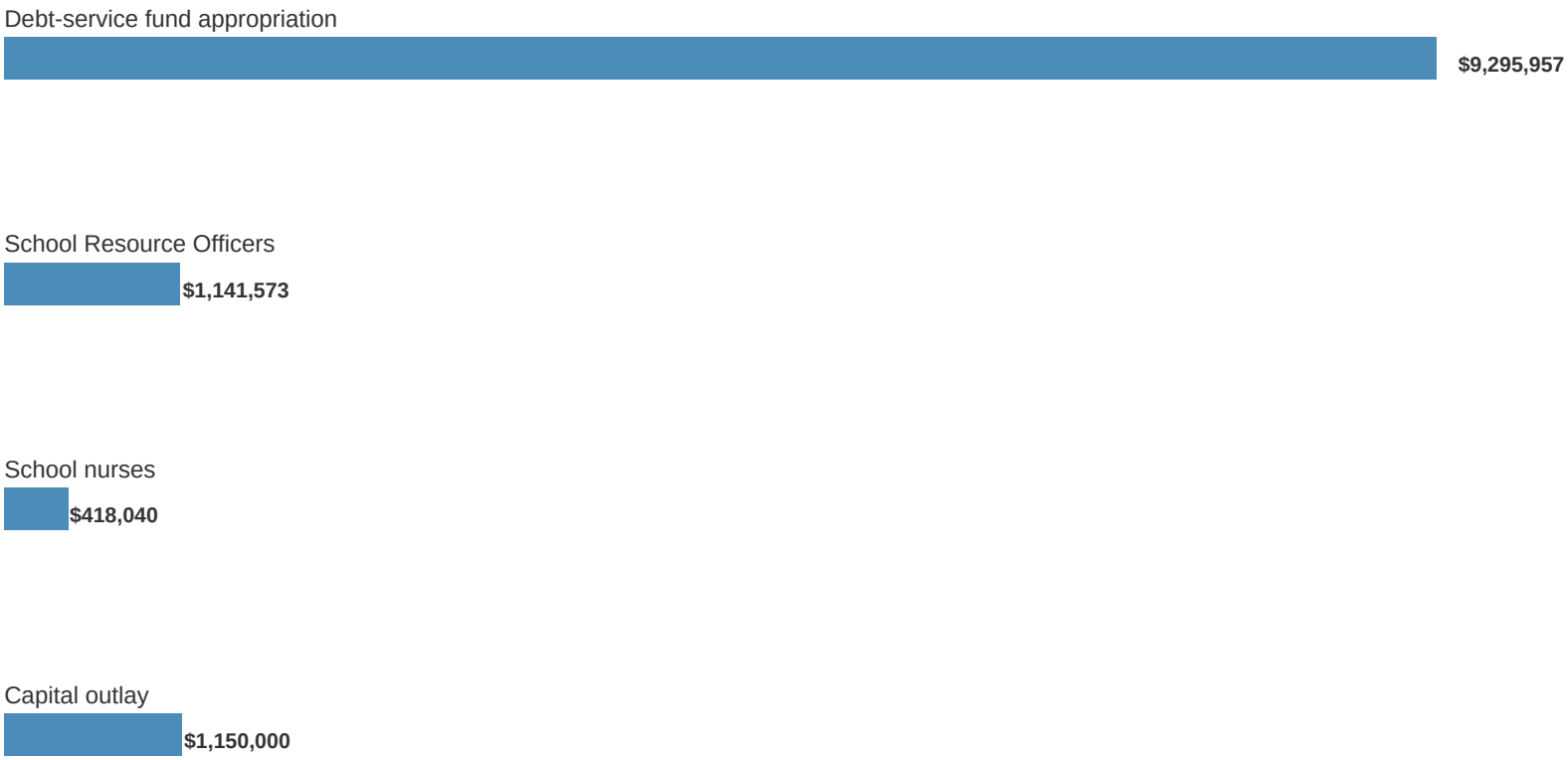
Budget ordinance total: $9,295,957

The FY2026-27 budget narrative says debt service is $9,290,957 and that all except $112,000 is attributable to school facilities.

However, the ordinance's individual line items add to $9,295,957 and list the Little Tennessee Sewer Project at $108,400.

For transparency, this book uses the ordinance line-item total and does not classify the sewer project as school-facility debt.

County Costs Related to Schools - Outside the Operating Appropriation



Debt service is a county obligation and is not unrestricted operating cash available to MCS.

The debt-service fund includes the $108,400 Little Tennessee Sewer Project and $5,000 in fiscal agency fees.

FY2026-27 County Debt-Service Schedule

Using the individual appropriations printed in the FY2026-27 budget ordinance

Debt item	FY2026-27
Franklin High School	$6,211,525
2008 School Issue	$1,011,800
2010 Iotla Valley School	$810,249
Macon Middle renovations	$730,625
South Macon Elementary addition	$219,300
Union Academy / Highlands QZAB	$199,058
Little Tennessee Sewer Project	$108,400
Fiscal agency fees	$5,000
TOTAL - ordinance line items	**$9,295,957**

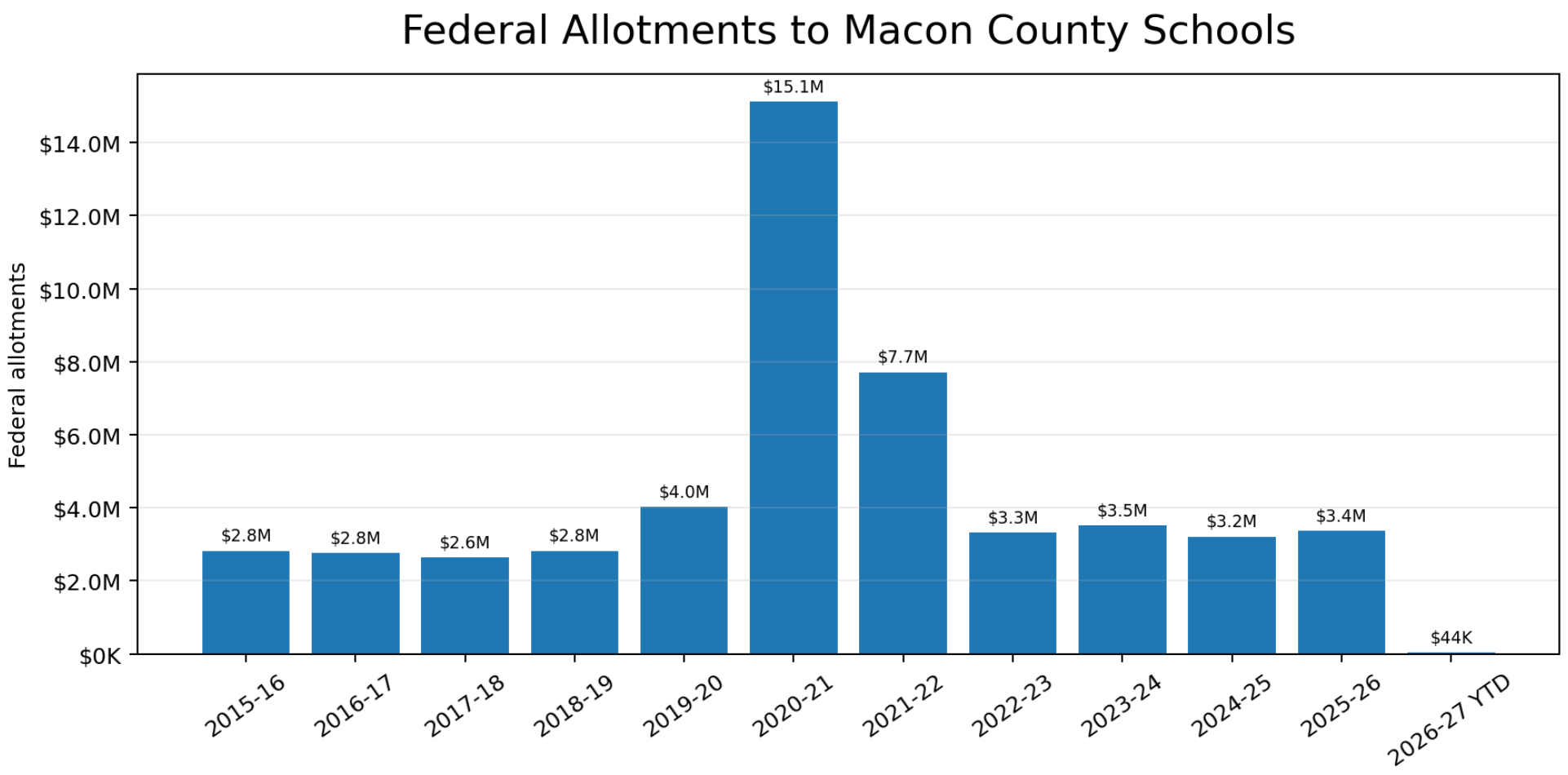
Important source discrepancy

The county's FY2026-27 narrative says total debt service is $9,290,957 and says all except $112,000 is attributable to school facilities.

The budget ordinance lists the items above, which mathematically total $9,295,957, including $108,400 for the Little Tennessee Sewer Project.

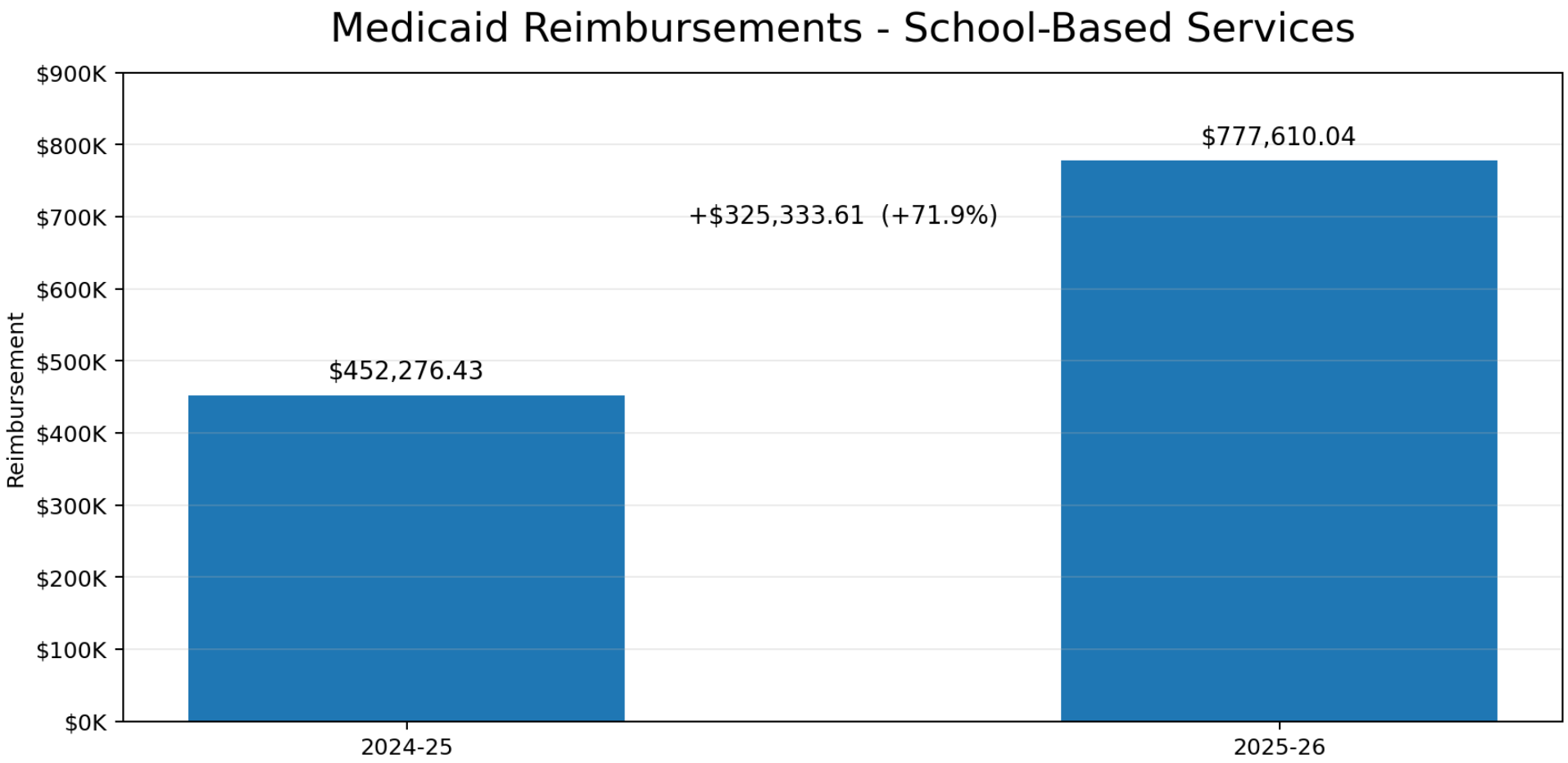
Because the ordinance is the detailed appropriation schedule, this page preserves those line items and flags the $5,000 / $3,600 narrative mismatch.

Schools Capital Reserve transfer ($3,721,765) finances the Debt Service Fund and should not be added again as separate debt expense.



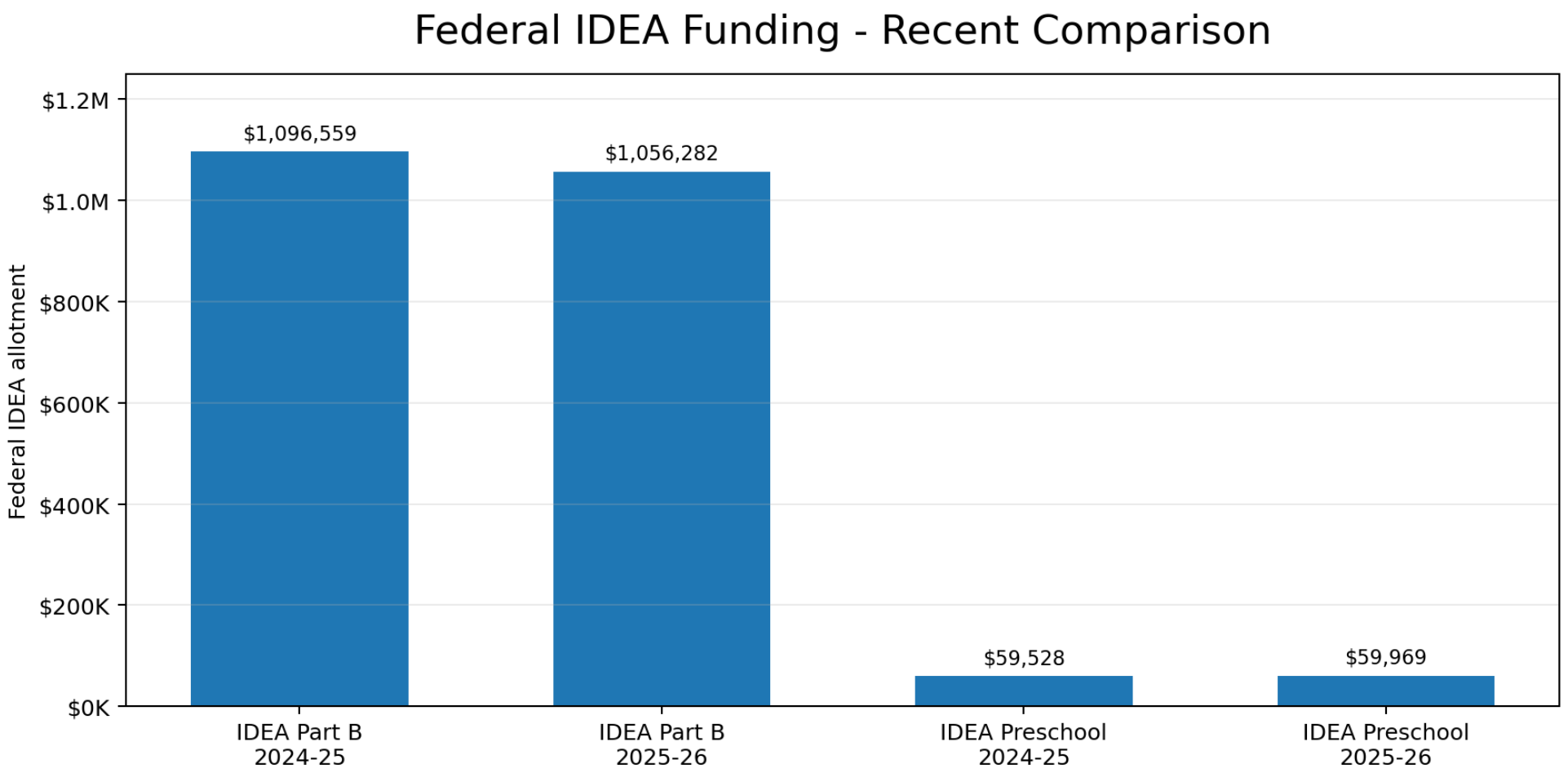
The 2020-21 and 2021-22 spike reflects temporary federal COVID/ESSER funding. FY2026-27 is YTD and not comparable to closed years.

Source: NCDPI allotment history compiled for PSU 560.



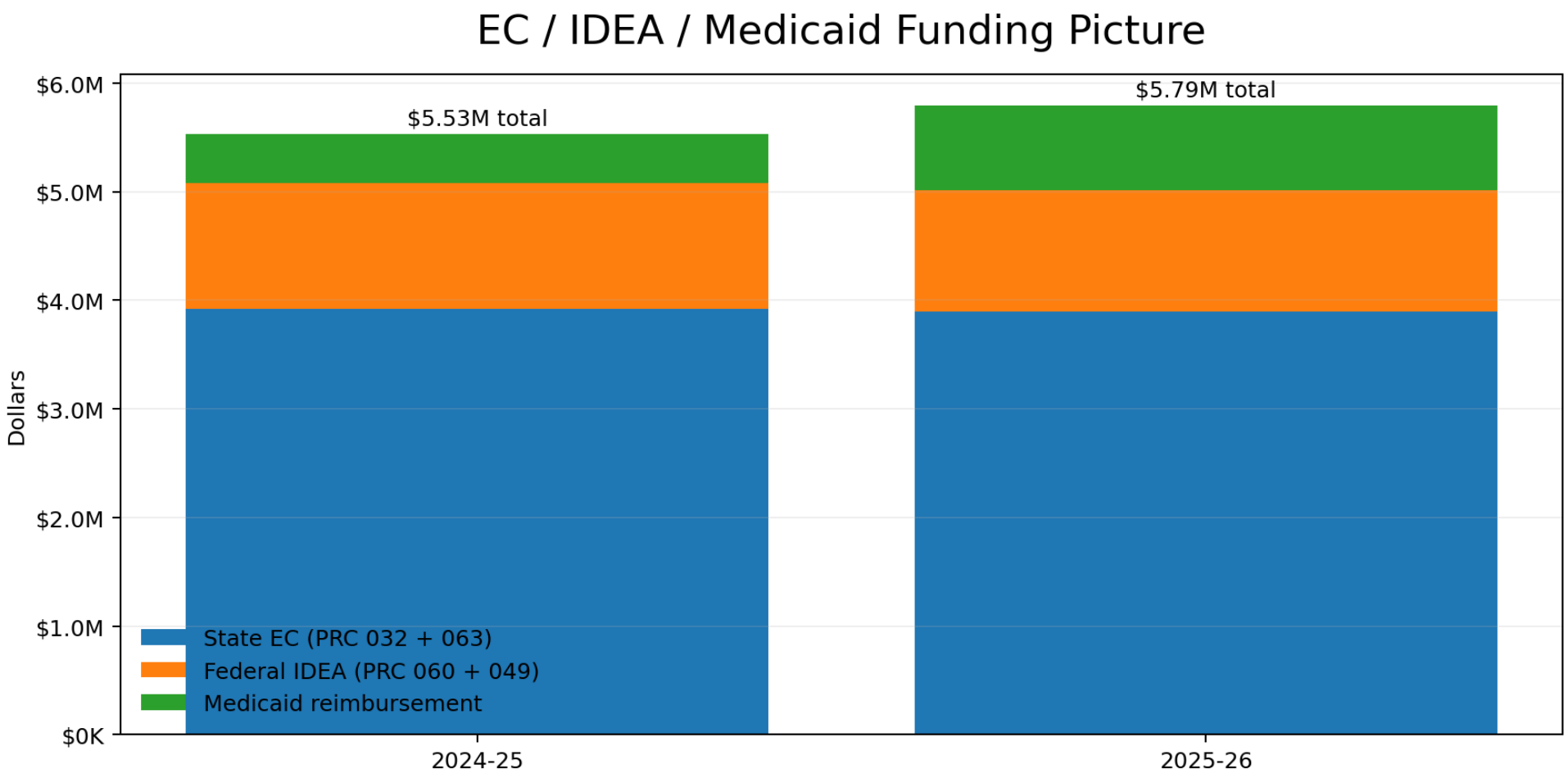
MCS records: PRC 306 Medicaid reimbursement. FY2025-26 was unusually high because it included Medicaid desk audits covering 2020-2025. Medicaid reimbursements are reported separately from IDEA/state EC allotments and should not be netted against them.

Source: Macon County Schools Medicaid records / PRC 306.



PRC 060 IDEA Part B declined 40, 277; *PRC*049*IDEAPreschoolincreased*441 from FY2024-25 to FY2025-26.

Source: NCDPI PRC 060 and PRC 049 allotment records.



Medicaid is shown as a separate reimbursement stream; it has different rules and allowable uses from state EC and federal IDEA allotments.

Sources: NCDPI EC/IDEA allotments and MCS Medicaid records.

Macon County Schools Transportation Snapshot

2023-24 transportation operating data

50	45	5
buses operated daily	regular education buses	EC buses
1,786	**471,880**	**78,234**
students transported	annual route miles	EC route miles

Additional 2023-24 data: 5 buses had safety assistants; contracted transportation reported as 0.

EC buses represented 5 of 50 daily buses (10% of the fleet) and accounted for 78,234 annual route miles.

Source: NC transportation data previously compiled for Macon County Schools.

State Transportation Allotment - PRC 056

Transportation of Pupils - state dollars for yellow-bus operations



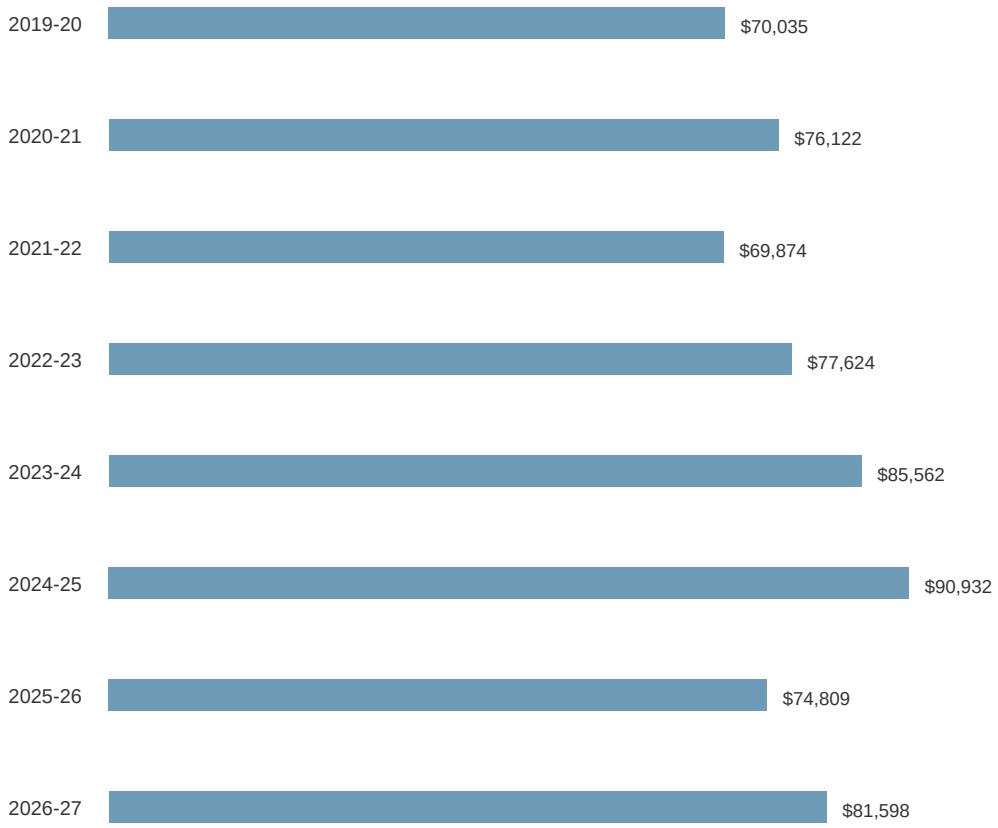
PRC 056 pays eligible yellow-bus transportation costs such as drivers, benefits, fuel and other operating expenses.

FY2025-26 snapshot previously compiled: $1,995,433 allotted; $1,878,821.04 spent YTD; $116,611.96 remaining.

FY2026-27 shown here is the initial allotment: $2,015,824.

Other Bus-Related State Allotments

Driver Training (PRC 012) and bus replacement financing (PRC 120)



PRC 120

$117,331

LEA-financed purchase of replacement school buses - FY2025-26 report

$0 expended in that snapshot

What these mean

PRC 012: driver training.

PRC 120: state school-bus replacement program financing payments.

These are separate from PRC 056 daily transportation operations.

Driver Training values are the NCDPI year-to-date allotments shown in the Macon County PRC 012 data supplied for this project.

Locally Funded Positions - Current Working Picture

Approximately 108 locally funded FTE; available records identify approximately 62 by category

~108

LOCAL FTE

current working figure

Categories identified in available records

Teachers	~37
Guidance counselors	~3
Media coordinator	~1
Teacher assistants	~6
Custodians	~6
Maintenance	~9

~46

NOT YET ITEMIZED

by category in records reviewed

Disclosure

Historically, Macon County Schools has used local funds for a variety of positions beyond classroom teachers, including instructional and non-instructional staff. The available records reviewed identify approximately 62 of the current approximately 108 locally funded FTE by category.

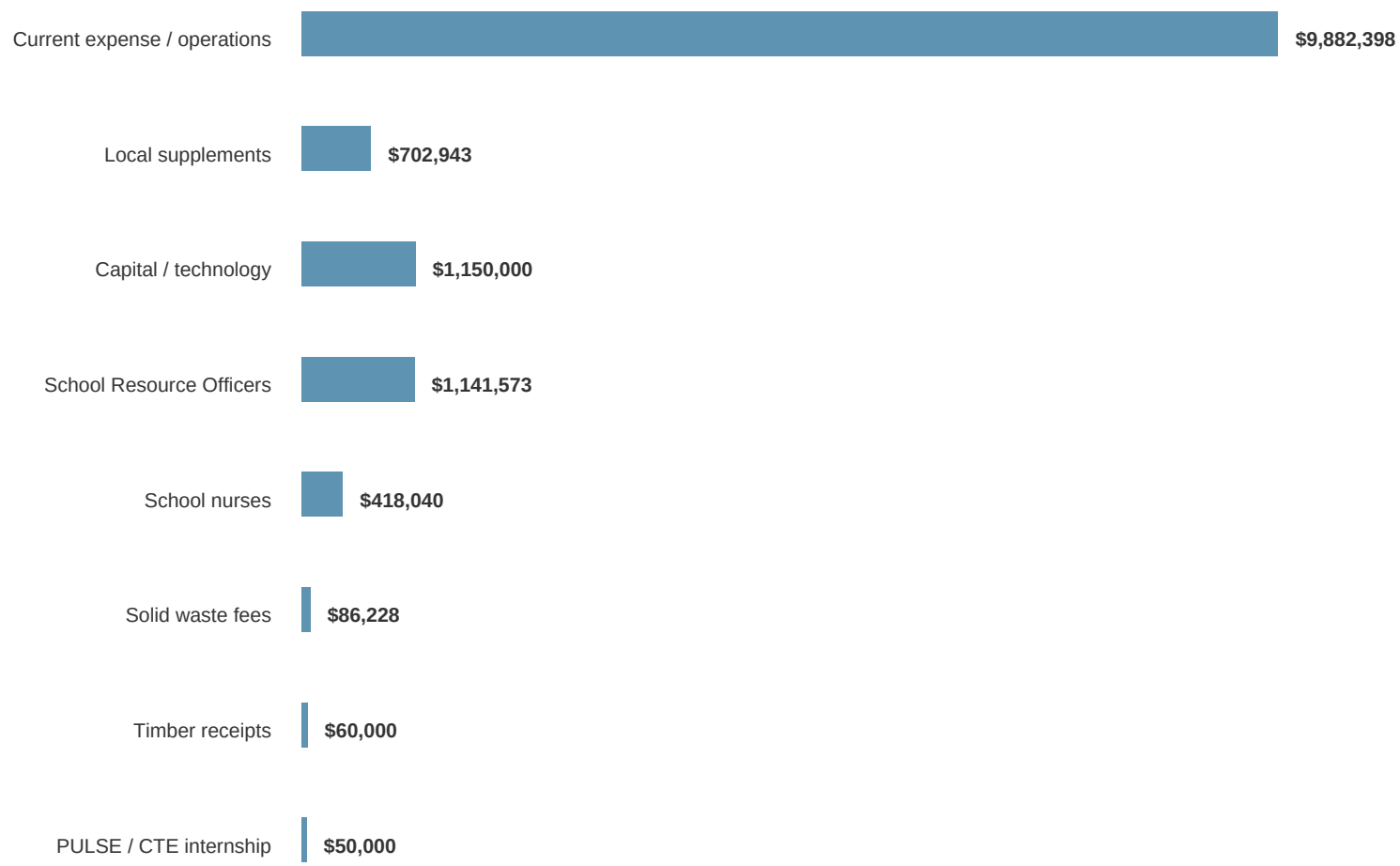
The remaining approximately 46 FTE have not been identified by category in the records available for this review and should not be assumed to represent any specific positions.

A current position-level local-funding roster/crosswalk is still needed to identify the remaining FTE precisely.

The FY2025-26 Maintain figure of 100.20 FTE is preserved elsewhere as a separate historical/planning figure.

FY2026-27 County Funding for Macon County Schools

Macon County proposed budget - school-related General Fund items, excluding debt service



Important source discrepancy in the county's own narrative:

The county states total MCS funding is $13,441,182, then separately lists the eight amounts above.

Those eight printed amounts mathematically total $13,491,182 — exactly $50,000 more than the stated total.

The $50,000 difference equals the listed PULSE/CTE internship amount. This book preserves both and flags the mismatch.

FY2026-27 Current Expense: Request vs. County Recommendation

Macon County budget comparison report - current expense line only

$13,286,785	$9,882,398	$3,404,387
MCS department request	**County admin recommendation**	**Difference**

This page compares the same county budget line (MCS current expense) so the figures are directly comparable.

It should not be substituted for other 'shortfall' figures that may include different categories, assumptions, or later revisions.

County report: FY2025-26 original current-expense budget $9,816,628; FY2026-27 MCS request $13,286,785; county recommendation $9,882,398.

COVID Relief Funding - Why One-Time Money Matters

Historical context from Macon County's FY2022-23 budget

$7.65M

spent through 4/30/22

state + federal COVID relief

73%

of spending

went to salaries & benefits

$12.12M

remaining at 4/30/22

61.3% of COVID allotment

The county budget stated that COVID relief supported bonus pay, supplemental pay, new operating-budget positions, supplies, contracted services, computer supplies and equipment.

Key point: COVID relief was temporary funding. It should not be treated as a permanent recurring revenue source.

These figures are historical and are included to show the scale of temporary pandemic-era funding, not current available cash.

How to Read the Funding in This Book

Different funding streams are not interchangeable

STATE

Position allotments

Dollar allotments / PRCs

Restricted by program rules

LOCAL / COUNTY

Current expense

Local supplements / positions

Capital and other county-paid costs

FEDERAL

IDEA and other grants

Grant periods / allowable uses

Some funds are time-limited

OTHER

Medicaid reimbursements

Timber / fees / specific programs

May be restricted or variable

Do not add every number in this book together.

Some figures are positions, some are dollars, some are reimbursements, some are capital/debt, and some are historical.

Current-year allotments can also change during the fiscal year; year-to-date and initial allotments are labeled accordingly.

Macon County Schools

ESSER / COVID Relief Funding: What the Records Show

Facts-only public reference | Macon County, North Carolina | October 2026

Core ESSER I-III allotment documented by NC legislative records	Balance remaining as of Jan. 31, 2023
$16,282,833	**$5,749,223**

Important scope note

This report separates **core ESSER I, II and III** from broader COVID-relief funding. A 2021 regional news report cited a larger $18.077 million figure for Macon County, but the North Carolina legislative expenditure file lists $16.283 million specifically for ESSER I-III. This PDF uses the state legislative figure when describing the core ESSER allocation and does not mix the two totals.

The spending figures below are also separated into **planned/allocated uses** and later **confirmed descriptions of use**. A plan is not treated as proof of final expenditure.

1. Core ESSER I-III Allocation

Fund	Allotment	Balance 1/31/2023	Implied spent by 1/31/2023
ESSER I	$1,091,083	$0	$1,091,083
ESSER II	$4,681,654	$540,016	$4,141,638
ESSER III	$10,510,095	$5,209,207	$5,300,888
TOTAL	**$16,282,833**	**$5,749,223**	**$10,533,610**

Source: North Carolina General Assembly / Fiscal Research Division, Elementary and Secondary School Emergency Relief Fund Expenditures by Public School Unit, as of January 31, 2023. The 'implied spent' column is calculated as allotment minus reported balance.

By May 2025, Macon County commissioners' minutes recorded MCS CFO Alayna Ledford explaining that ESSER had supported key COVID-related needs in **instruction, safety and student support**, and that the funds had to be used by December 2024.

2. Major Uses MCS Publicly Allocated in 2021

The following amounts were publicly described by Macon County Schools officials in late 2021 as ESSER allocations/plans. They are presented as planned allocations, not as a final audited expenditure schedule.

Planned use	Amount publicly described
Employee retention bonuses	$4,500,000
East Franklin Elementary classroom addition	$3,750,000 projected
Learning-loss response	$2,130,355
Additional staffing needs	$1,700,000
Technology needs	$1,500,000
Iotla Valley HVAC	$750,000
Staff development	$500,000

Planned allocation total shown above: $14,830,355. This should not be subtracted from the $16.283 million core ESSER total as though it were a final reconciliation: some figures were projections, plans changed over time, and broader COVID-relief programs may have been discussed alongside ESSER.

3. Staffing and Student Support Paid with ESSER

MCS publicly identified a $1.7 million ESSER staffing allocation. In the 2021 description, ESSER-supported staffing included:

Position / staffing use	Publicly identified quantity
Mental-health professionals	6
Art teacher	1
Music teacher	1
STEM teachers	2
Teacher assistant	1
English learner teacher	1
English learner assistant	1
Exceptional Children teacher	1
Exceptional Children teacher assistant	1
Nurses	3
Virtual academy principal	Half of salary

Later records show the staffing picture evolved. In 2023, MCS told county commissioners that ESSER support for **18 positions** would end in 2024, with several of those positions in mental health. In FY2024-25 budget records, MCS sought local funding for **26 COVID/ESSER-era positions**: 9 new local teaching positions, 10 Art/Music/STEAM positions and 7 mental-health professionals. Those later figures should not be assumed to be the exact same positions as the original 2021 list without a position-by-position crosswalk.

In May 2025, Superintendent Josh Lynch told commissioners that ESSER had enabled MCS to have a mental-health professional at every school and that, after ESSER, the district was back to a guidance counselor in each school.

4. Instruction, Learning Loss, Arts and Professional Development

Learning loss: MCS publicly allocated $2,130,355 to address pandemic-related learning loss. Federal ESSER III rules required districts to reserve at least 20% of their ARP ESSER allocation for evidence-based interventions addressing lost instructional time.

Arts / enrichment: By 2024, MCS reported that ESSER had supported five full-time art teachers, four full-time music teachers and one STEAM teacher. The district publicly warned that those ten positions would need another funding source when ESSER expired.

Professional development: MCS allocated $500,000 for staff development, with officials specifically discussing STEM education and mental-health needs.

Technology: MCS publicly allocated $1.5 million for technology needs. Early pandemic relief also supported the broader shift to remote instruction and technology access, but the public records reviewed for this report do not provide a final Macon-specific itemized invoice list for the entire technology allocation.

5. Facilities and Capital Projects

East Franklin Elementary: In 2021, MCS projected $3.75 million of ESSER funding for a six-classroom addition. By March 2023, county minutes described the ESSER project as building **four classrooms and renovating one classroom**. Because the scope changed in the public record, this report does not treat the original $3.75 million projection as the final construction cost.

Iotla Valley: MCS publicly allocated $750,000 in ESSER for HVAC/geothermal work. Later records describe continuing geothermal issues and other repair work; the records reviewed here do not establish that the entire $750,000 was ultimately expended exactly as originally planned.

What we can say with confidence

Macon County Schools used pandemic-era federal relief across several major areas: employee retention, additional personnel, mental-health support, learning-loss interventions, arts/STEM programming, professional development, technology, and school-facility/HVAC work. By May 2025, district officials summarized the ESSER uses more broadly as instruction, safety and student support.

What is still missing for a dollar-perfect final accounting

A complete final expenditure ledger by ESSER PRC/grant and object code. The public sources reviewed establish the federal allotments, balances at specific dates, major planned allocations, specific staffing uses, and later descriptions of program impact. They do not, by themselves, provide a single final audited table assigning every ESSER dollar to its ultimate expenditure.

Sources reviewed: NC General Assembly/Fiscal Research Division ESSER expenditure file; Macon County Board of Commissioners minutes and agenda packets; Macon County Schools public records; Smoky Mountain News contemporaneous reporting quoting MCS officials; MCS Safe Return/ESSER plan. This report intentionally excludes records that refer to other Macon Counties or school systems.

Macon County Schools

Facilities: Construction, Expansion & Renovation Timeline

Documented school construction, additions, capacity pressures, accessibility issues, capital approvals and current projects

1950s Many current/legacy campuses originated in this era.	**2007-2013** Major expansion cycle: East Franklin, MVI, Iotla, Highlands and other capital work.	**2017-2026** Capacity and facility needs again drive additions, renovations and replacement planning.

This section is chronological. It records when facilities were built, expanded or renovated; when overcrowding or building deficiencies were documented; and the public actions taken by school and county officials.

Sources: Macon County comprehensive plans, county audits and debt schedules, Board of Commissioners records, Board of Education records, NCDPI/state records and contemporaneous local reporting.

1. Early Construction and the First Additions

Year	School / project	Documented history
1950-51	Cartoogechaye, East Franklin, Highlands, Iotla, Nantahala, Union, Franklin High	County comprehensive-plan history lists these schools/campuses in the 1950-51 construction period.
1953-56	Cartoogechaye	1 classroom added.
1953-56	East Franklin	4 classrooms added.
1953-56	Franklin High	7 classrooms + gym added.
1953-56	Highlands	2 classrooms added.
1953-56	Nantahala	4 classrooms + shop added.
1963	Franklin High	Gym annexation.
1963-69	Franklin High	Cafeteria extension and Fine Arts Building.
1972	Franklin High	Careers Center.
1977	Macon Middle	Macon Middle School constructed.
1984-89	Districtwide	County plan records major renovations to all schools.
1992	Franklin High	Vocational Building.
2000	Franklin High	English Building.
2001	South Macon	South Macon Elementary constructed.
2002	Cartoogechaye	Cartoogechaye Elementary constructed.

Source: Macon County Comprehensive Plan school-facility history.

2. 2006-2013: Capacity Drives Another Building Cycle

Year	Need / decision	Approval / relevant officials
2006-07	Macon Middle had reached capacity. Planning called for a separate grades 5-6 school and a new North Macon elementary to prepare for growth.	Superintendent Dan Brigman presented the district's prioritized facility needs. County commissioners handled land and financing approvals.
2007	East Franklin renovations were identified as the most pressing need. County pursued $2M QZAB financing; plans also included additional classrooms and a gym.	Nov. 2007 county financing resolution passed unanimously; commissioners documented in the action included Simpson, Davis, Beale and McClellan.
2009	County entered a $20M installment purchase contract for the grades 5-6 school and an addition to East Franklin Elementary.	County audit/debt records preserve the $20M financing.
2009-10	Macon Early College opened; Mountain View Intermediate followed, moving 5th-6th graders out of Macon Middle.	Part of the capacity plan developed after Macon Middle reached capacity.
2012	Iotla Valley Elementary opened; FHS gym renovation documented.	New Iotla consolidated/replaced the earlier Iotla/Cowee arrangement.
2013	County reported $45.528M in school capital projects since 2008.	Included $2M East Franklin QZAB, $20M MVI/East Franklin expansion, $2.6M MVI property, $13.869M Iotla, plus FHS, Highlands, Nantahala and technology projects.

Sources: Macon County commissioner minutes; county audits/debt schedules; 2013 county budget message; Macon County Comprehensive Plan; contemporaneous reporting.

3. 2017-2024: Elementary Capacity Pressure Returns

Year	Documented condition	Response / action
2017	Cartoogechaye had 4 openings; East Franklin was 20 students over capacity; South Macon was 42 over capacity; Iotla had room for 57 more students.	BOE prioritized a six-classroom South Macon expansion. The board unanimously approved about $2.9M in capital-outlay requests.
2017	South Macon was officially over capacity. County records described a tentative six-classroom / ~9,700 sq. ft. addition plus ~1,200 sq. ft. cafeteria expansion.	County moved toward financing the project.
2018	County authorized financing steps for South Macon in an amount not to exceed $2,923,674.	Commissioner Shields moved approval; Commissioner Gillespie seconded; vote 3-0. County also approved intent-to-reimburse resolution.
2018-19	South Macon addition / partial renovations completed.	County comprehensive-plan history records the project.
2021	MCS publicly allocated/projected $3.75M of ESSER for a six-classroom East Franklin addition.	Projection was based partly on South Macon's six-classroom project, reported to have cost almost $3M.
2023	Cartoogechaye again needed six classrooms. Media center and other spaces had been converted for instruction; itinerant teachers used converted closets/nooks.	BOE reviewed Cartoogechaye alongside Nantahala sewer, FHS, Macon Middle sewer pipes/track and Highlands capital needs.
2024	Cartoogechaye remained at capacity; East Franklin was described as overcrowded with maintenance problems.	Redistricting, moving Pre-K programs, Cartoogechaye expansion/renovation and eventual East Franklin replacement were discussed.

Sources: 2017 capacity reporting; 2017-18 county commissioner records; 2019 Comprehensive Plan; MCS ESSER planning; 2023 capital-priority reporting; Feb. 8, 2024 commissioner minutes.

4. East Franklin Elementary - Build, Expand, Expand, Replace

Year	East Franklin record
1950-51	Original school/campus listed in county facility history.
1953-56	4 classrooms added.
2007	Renovation identified as the district's most pressing facility need. County approved financing resolution for $2M QZAB renovations; additional classroom/gym plans were also discussed.
2009	East Franklin addition included in the county's $20M financing package with the new grades 5-6 school.
2017	East Franklin reported 20 students over capacity.
2021	MCS projected $3.75M of ESSER for another six-classroom addition.
2023	District records continued to carry an East Franklin project under Buildings & Grounds.
2024	District said the school was overcrowded and had maintenance issues. After a site assessment, Superintendent Josh Lynch said MCS had been advised that repairing the existing building was not economically feasible. Planning shifted toward a new school.
2024	Lynch told commissioners East Franklin needed to be addressed within a five-year plan at maximum; current site was being considered.
2025	County capital planning listed a new East Franklin Elementary at an estimated ~$36M. County manager recommended preparing for a Needs-Based Public School Capital Fund application.
2026	East Franklin remains an active capital priority. Current BOE: Jim Breedlove (chair), Melissa Evans (vice-chair), Hilary Wilkes, Diedre Breeden and Stephanie Laseter; Superintendent Josh Lynch.
Aug. 2027	Planned grant-application window discussed locally for construction of a new East Franklin school. The state Needs-Based program prioritization now includes whether a county received a grant in the previous three years.

State context: Macon received the $62M Franklin High Needs-Based grant in January 2024. Session Law 2026-41 retains prior-grant timing as one factor in Needs-Based grant prioritization. The August 2027 East Franklin application timing reflects the district/county planning timeline discussed in 2026.

5. Franklin High School - Accessibility and Replacement

Year	Documented facility / ADA history
1950-51	Original Franklin High campus dates to this period in county facility history.
1953-72	Multiple additions followed: classrooms/gym, cafeteria extension, Fine Arts Building and Careers Center.
1992	Vocational Building added.
2000	English Building added.
2015	Macon County Community Health Assessment identified that Franklin High was not fully handicap accessible.
2022	Formal facility planning documented accessibility deficiencies across the multi-building campus and evaluated renovation versus replacement.
2022	New high school planning advanced; county and school board approved the advanced planning direction in July 2022.
May 2023	County commissioners and BOE signed an MOU reaffirming commitment to the new FHS project and intent to use Needs-Based capital funding if awarded.
Jan. 2024	NC Superintendent Catherine Truitt announced a $62M Needs-Based Public School Capital Fund grant. State/local records specifically cited ADA accessibility as part of the need.
2024	BOE during grant/project period: Jim Breedlove, Melissa Evans, Hilary Wilkes, Diedre Breeden, Stephanie Laseter. Superintendent: Josh Lynch.
Oct. 2024	Groundbreaking held for replacement Franklin High School.
2026	Replacement school construction continues; the old campus's comprehensive ADA solution is occurring through replacement rather than a complete retrofit of the seven-building campus.

Sources: Macon County Comprehensive Plan; 2015 Community Health Assessment; LS3P facility planning; county/BOE project records; Jan. 23, 2024 grant-announcement minutes; MCS construction updates.

6. Other Facilities: Repeated Repairs, Additions and Capacity Work

School	Earlier project / condition	Later documented need
South Macon	Built 2001.	Over capacity by 2017; six-classroom/cafeteria expansion financed in 2018 and completed 2018-19. County continues debt service on the addition.
Cartoogechaye	New school built 2002.	By 2023, instructional space had consumed computer/music/art/office/media areas; six-classroom addition discussed. Still at capacity in 2024; addition remains in 2026 capital planning.
Iotla Valley	New school opened 2012; county financed major construction.	ESSER later allocated $750K for HVAC/geothermal work; 2023 re-pipe project documented at $662,044; geothermal system again a priority issue in 2026.
Highlands	Historic campus; renovations documented in 2013.	Later project combined HVAC/control, flooring, windows, roof, Pre-K/media-center renovations and four added classrooms; ~$5.5M project discussed in 2024.
Nantahala	Historic school; renovations financed in prior capital cycle.	Wastewater/sewer treatment need remained on capital list for roughly 15 years by 2023; failure was described as capable of shutting the school.
Macon Middle	Built 1977; later capacity led to creation of separate grades 5-6 school.	Later sewer vent-pipe problems and track reconstruction became capital priorities; vent pipes were outside earlier renovation scope.
Franklin High	Multiple additions/renovations over decades.	ADA, safety and aging-facility issues ultimately led to full replacement project.
East Franklin	1950s school with multiple classroom additions/renovations.	Overcrowding returned after prior expansions; by 2024 replacement rather than repair was being planned; new school remains a 2026 priority.

2026 capital planning continues to include a new East Franklin Elementary, Iotla Valley water/geothermal needs and a Cartoogechaye addition, while the new Franklin High project remains under construction.

7. Governance & Major Public Approvals

Period	Board / officials highlighted in records	Relevant action
2007	Superintendent Dan Brigman; Macon County commissioners including Simpson, Davis, Beale and McClellan in the cited financing action.	County unanimously approved the formal $2M East Franklin QZAB financing resolution, contingent on required BOE items.
2009	County government / BOE capital planning.	$20M installment financing for grades 5-6 school + East Franklin addition.
2017-18	Superintendent Chris Baldwin; county commissioners.	BOE prioritized South Macon expansion; county approved financing process up to $2.924M.
2021-22	BOE included Jim Breedlove, Tommy Cabe, Hilary Wilkes, Carol Arnold and Melissa Evans; Superintendent Chris Baldwin.	ESSER capital/staffing plans included East Franklin addition; Needs-Based capital planning for FHS advanced.
2023	BOE: Jim Breedlove, Melissa Evans, Hilary Wilkes, Diedre Breeden, Stephanie Laseter; Superintendent Chris Baldwin, later Josh Lynch.	BOE prioritized multiple capital needs; county and BOE executed FHS project MOU.
2024-26	BOE: Jim Breedlove, Melissa Evans, Hilary Wilkes, Diedre Breeden, Stephanie Laseter; Superintendent Josh Lynch.	$62M FHS grant awarded; FHS construction proceeds; Highlands project advances; East Franklin replacement and Cartoogechaye capacity remain in capital planning.

Approval note: school boards identify and prioritize school facility needs; county government controls major local capital financing/appropriations. State grants and financing approvals can add additional decision points.

The timeline shows repeated construction, expansion and renovation across multiple campuses over many decades. It records the projects and decisions; it does not assign a cause or judgment to the pattern.

Macon County Schools Financial Timeline

Documented events, decisions, warnings, funding changes and governing officials | 2013-2026

2013 - Budget shortfall / financial cliff

Macon County Schools reported an approximately $2 million budget gap during the 2013 budget process. Finance Director Angie Cook described the situation publicly as a financial "cliff" and said the district had known for the prior two or three years that it was coming. Contemporary reporting identified declining revenue, prior temporary federal stimulus funding and use of fund balance as parts of the district's financial circumstances.

Officials documented in the period: Jim Breedlove - BOE chairman; Tommy Cabe, Gary Shields and Melissa Evans - BOE members confirmed in 2013 records; Jim Duncan - superintendent; Angie Cook - finance director.

Action/decision: BOE and county commissioners held joint budget discussions addressing additional county funding and possible reductions.

Sources: 2013 joint BOE/commissioner records; contemporaneous Smoky Mountain News reporting.

FY2018-19 - Additional county operating support

Macon County appropriated an additional $500,000 from county fund balance above the recommended amount to assist Macon County Schools with operating expenses.

Warning: County Manager Derek Roland raised the sustainability of using fund balance as an ongoing source for school operating expenses.

Decision: County commissioners approved additional operating support for MCS.

Sources: Macon County commissioner records; Macon County FY2019-20 budget narrative.

2021 - Local budget additions

At the April 26, 2021 BOE meeting, the board approved a local budget package that included additional positions and services. The meeting minutes state the additions increased the budget by approximately $1.9 million and the motion passed 5-0.

Officials identified in the meeting record include Tommy Cabe, Hilary Wilkes, Carol Arnold and Melissa Evans.

Decision: BOE approved the budget additions by a 5-0 vote.

Source: Macon County Schools April 26, 2021 BOE minutes.

2021 - ESSER staffing and Iotla allocation

MCS planned to use temporary federal ESSER relief for additional staffing and other pandemic-response expenditures. The staffing plan included mental-health professionals and additional instructional/support positions. The ESSER plan also designated approximately $750,000 for HVAC work at Iotla Valley Elementary.

Decision: MCS allocated temporary federal relief toward staffing, instruction, safety, student support, technology and facility needs.

Funding fact: ESSER was temporary federal emergency-relief funding.

Sources: MCS ESSER planning information and contemporaneous reporting.

2022 - Fund balance used; ESSER warning stated publicly

During the 2022 budget process, MCS used approximately $500,000 of fund balance to help reach its local current-expense funding level.

Warning: BOE Chairman Jim Breedlove stated publicly that the district could use fund balance in that manner only once or twice, noted that ESSER would end in 2024, and said MCS could not continue appropriating from fund balance indefinitely.

BOE after the 2022 election: Jim Breedlove, Melissa Evans, Hilary Wilkes, Diedre Breeden and Stephanie Laseter.

Sources: contemporaneous budget reporting; MCS board records.

March 14, 2023 - Iotla geothermal update

Superintendent Chris Baldwin reported to Macon County commissioners that geothermal problems at Iotla Valley Elementary had been partially resolved with no cost incurred.

Official making statement: Chris Baldwin - superintendent.

Source: Macon County Board of Commissioners March 14, 2023 meeting record/agenda packet.

2023 - ESSER positions identified as losing funding

During budget discussions with county commissioners, MCS officials stated that ESSER funding for 18 positions would end in 2024.

Finance Officer Angie Cook explained that MCS funded personnel from state funds first, federal funds second and local funds third.

Officials: Chris Baldwin - superintendent; Angie Cook - finance officer. BOE: Jim Breedlove, Melissa Evans, Hilary Wilkes, Diedre Breeden and Stephanie Laseter.

Source: 2023 Macon County commissioner budget records.

2023 - Iotla Valley Elementary re-pipe

MSS Solutions project documentation identifies the Iotla Valley Elementary Re-Pipe project for Macon County Schools at a value of $662,044, completed in 2023.

Documented scope: replacement of piping, valves and accessories for two geothermal piping vaults. Delivery is listed as Owner Direct and service as Mechanical Construction.

Owner/customer: Macon County Schools.

Source: MSS Solutions project documentation dated November 2, 2023.

FY2024-25 - Request for 26 locally funded positions

Macon County's FY2024-25 proposed budget states that MCS requested 26 new locally funded positions that had been created during the COVID-19 pandemic and funded through ESSER. The county document states that employment for those positions was contracted with the understanding that employment would end when ESSER funding was no longer available.

MCS requested ongoing local funding for: 9 new local teaching positions - $1,017,524; 10 Art/Music/STEAM positions - $718,287; 7 mental-health professionals - approximately $489,040.

County decision: the county manager's recommended FY2024-25 budget did not recommend the requested expansion of local funding for those 26 positions.

Source: Macon County FY2024-25 Proposed Budget.

2024 - ESSER funding period ends

The temporary ESSER funding period ended. Earlier MCS and county budget discussions had identified the expiration of ESSER as a funding change affecting temporary positions and programs.

Source: ESSER funding timetable and MCS/county budget records.

May 28, 2025 - Fund-balance history presented

Superintendent Josh Lynch provided county commissioners a packet containing audit reports and MCS fund-balance information. CFO Alayna Ledford used a PowerPoint to explain changes in MCS fund balance since 2016, including beginning balance, ending balance and net change.

Ledford discussed ESSER funding and its use for instruction, safety and student support. Lynch stated that ESSER had allowed MCS to have a mental-health professional at every school and that the district had returned to only a guidance counselor in each school.

Lynch stated MCS had planned to use about $1.1 million of fund balance that year. Ledford stated that $300,000 included in fund balance was specialized and restricted.

Decision: county minutes state that after discussion, no action was taken.

Officials: Josh Lynch - superintendent; Alayna Ledford - CFO.

Source: Macon County Board of Commissioners May 28, 2025 continued-session minutes.

FY2024-25 and FY2025-26 - Fund-balance reductions

The 2026 auditor presentation reviewed for this project reported an approximate $1.0 million decline in fund balance in FY2024-25 and an approximate $1.1 million decline in FY2025-26. Approximately $1.72 million was reported available at June 30, 2026.

> The approximate prior balances used in the companion data book are reconstructed from the auditor's rounded decline amounts: approximately $3.82 million at June 30, 2024 and $2.82 million at June 30, 2025.

Source: 2026 auditor presentation and MCS financial records compiled for the companion financial data book.

September 28-29, 2026 - Iotla geothermal system again a priority issue

The September 28, 2026 BOE meeting was held at Iotla Valley Elementary. A Joint Liaison Committee meeting with county commissioners followed on September 29. The Iotla geothermal system was identified by district leadership as a priority issue for discussion with commissioners.

> Statement by Superintendent Josh Lynch: if the geothermal system completely fails, Iotla Valley Elementary would have to move completely to virtual instruction.

> Officials: Josh Lynch - superintendent; current BOE members during this period: Diedre Breeden, Hilary Wilkes, Jim Breedlove, Melissa Evans and Stephanie Laseter.

Sources: 2026 BOE meeting schedule and superintendent statement from the September 2026 district discussion.

June 30, 2026 / FY2026-27 - Current financial position

Approximately $1.72 million was reported available in MCS general fund balance at June 30, 2026. The district also reported an operating shortfall for FY2026-27.

> Current BOE: Diedre Breeden, Hilary Wilkes, Jim Breedlove, Melissa Evans and Stephanie Laseter. Superintendent: Josh Lynch. CFO: Alayna Ledford.

Sources: auditor presentation, MCS financial records and current board records.