



FY27 Rutherford County Budget Request Narrative

Isothermal Community College serves all members of our community, from 6th graders attending the annual Science Expo, to early college high school (REaCH) students, traditional college-aged students pursuing transfer pathways or direct career entry, and adult learners pursuing various workforce certification programs. The generous support of Rutherford County allows the College to continue offering these services to the community as we fulfill our mission to *improve life through learning*.

Our current budget request includes an increase of \$465,500, which represents a 14.3% year-over-year increase. Although the College acknowledges the significance of this increase, it is imperative to note that 56% of the proposed increase is directly attributable to the fall 2026 opening of the Dr. Bobby F. England Health & Sciences Center. Specifically, additional expenses the College will incur include but are not limited to utilities, janitorial services, and insurance. This facility will allow the College to double enrollment in nursing and other healthcare programming, which will result in a significant return on investment for workforce development in the healthcare sector of both Rutherford County and the greater Western North Carolina region.

As in past years, a primary driver for the proposed budget increase is a 3% cost of living adjustment across county personnel, including a rate of 7.65% for FICA and Medicare costs. Retirement currently remains static at 24.67% until the state adjusts this rate per the General Assembly's next biennial budget. The proposed budget also includes an approximately 4% adjustment to the president's current total compensation to address the absence of COLA adjustments in recent years, as well as to more closely align the county's share of this total with that of former Isothermal Community College presidents.

Other drivers include anticipated increases for janitorial services, utilities, and repairs to facilities. Of note, telephone costs will increase 32.4% with the addition of a new texting feature that enables advisors/faculty to text students with a goal of improving the student experience as well as increasing retention and completion rates. Additionally, per kilowatt and heating costs have again increased over the previous fiscal year. We anticipate water costs to remain stable in FY27. The total \$57,000 increase in our repairs to facilities request reflects the ongoing, actuals-based need to address critical findings from the 2024 Facilities Condition Assessment Program (FCAP) conducted by the State Construction Office. We continue to leverage other funding resources for these projects, including State Capital Infrastructure Funds (SCIF) and our capital allotment. However, it is critical to have adequate facility repair and maintenance funding to maintain systems and building functionality. Other factors contributing to the requested increase include additional groundskeeping needs, increased gasoline and vehicle repair costs, and anticipated increases in our insurance costs as well as our annual agreement with the Rutherford County Sheriff's Office to supply two campus resource officers.

As always, we sincerely appreciate all consideration given to the needs expressed in this budget request. The College values the support provided by the Commissioners and County Manager and will continue to place a high priority on fiscal responsibility to provide the highest level of service to our respected communities.

Rutherford County Budget Allocated/Requested
 Working 26/27
 Budget Requested and Prior Year Allocation

PART I: CURRENT EXPENSE

	Allocated	Requested	Increase from
	Budget 2025-2026	Budget 2026-2027	Prior Year
GENERAL ADMINISTRATION			
21-110-xxxx-0100-00			
511100 Salaries - President	\$39,655	\$47,408	\$7,753
518100 Social Security	\$2,776	\$3,627	\$851
518200 Retirement	\$9,533	\$11,695	\$2,162
518300 Medical Insurance	\$1,498	\$1,650	\$152
518700 Longevity	\$2,200	\$2,300	\$100
531110 In-State Ground	\$6,600	\$6,600	\$0
539500 Other Expenses	\$500	\$500	\$0
Total General Administration	\$62,762	\$73,779	\$11,017

PLANT OPERATIONS

21-610-97-xxxx-72000			
514000 Salaries - Maintenance/Operations	\$453,144	\$460,000	\$6,856
514010 Salaries - Part Time	\$30,000	\$53,600	\$23,600
514050 Salaries - FT Professional Non Teaching	\$158,556	\$160,000	\$1,444
518100 Social Security	\$49,090	\$51,600	\$2,510
518200 Retirement	\$147,053	\$152,954	\$5,901
518300 Medical Insurance	\$113,330	\$124,670	\$11,340
518700 Longevity Payments	\$10,000	\$10,000	\$0
519120 Lawn and Grounds	\$26,000	\$26,000	\$0
519100 Contracted Services-RCSD	\$184,133	\$204,300	\$20,167
519200 Other Contracted Services	\$0	\$3,000	\$3,000
519080 Janitorial Services	\$475,000	\$562,000	\$87,000
521000 Household Supplies and Materials	\$35,000	\$5,000	-\$30,000
522000 Maintenance Supplies	\$14,000	\$20,000	\$6,000
524000 Repair - Supplies	\$10,000	\$7,000	-\$3,000
525000 Motor Vehicle Supplies	\$20,000	\$12,000	-\$8,000
526000 Supplies and Materials - Office	\$750	\$750	\$0
531110 In-State Transportation	\$500	\$500	\$0
531140 In-State Lodging	\$750	\$750	\$0
531150 In-State Meals	\$250	\$110	-\$140
531500 Registration	\$350	\$400	\$50
532200 Telephone	\$45,315	\$60,000	\$14,685
532310 Telecomm Data Charge Wan	\$0	\$8,580	\$8,580
533100 Fuel and Heating	\$197,000	\$236,390	\$39,390
533200 Water	\$28,000	\$28,762	\$762
533300 Electricity	\$550,000	\$634,324	\$84,324
533400 Garbage/Sewage Disposal	\$23,000	\$30,000	\$7,000
535100 Equipment Repairs	\$2,500	\$5,000	\$2,500
535200 Repairs to Facility	\$148,000	\$200,000	\$52,000
535300 Motor Vehicle Repairs	\$3,000	\$3,500	\$500
535390 Motor Vehicle Reimbursement	-\$9,000	-\$9,000	\$0
535400 Service Contracts	\$12,000	\$12,000	\$0
535430 Maintenance Agreements	\$4,000	\$4,000	\$0
539500 Other Expense	\$1,500	\$1,500	\$0
546100 Membership and Dues	\$100	\$100	\$0
532500 Cellular Phone Service	\$3,850	\$3,850	\$0
Total Plant Operations	\$2,737,171	\$3,073,640	\$336,469

Notes

*Personnel costs include 3.0% salary, 24.67% retirement, and \$8,905 medical adjustments.

*Includes 3% salary and 2% vehicle increase

*Addition of text feature for faculty/advisors to text students.
 *Reflects elevator infrastructure additions.

PLANT MAINTENANCE

21-620-97-xxxx-72100			
519110 Pest Control Services	\$15,000	\$15,000	\$0
519200 Contractual Services	\$5,000	\$5,000	\$0
521500 Grounds Keeping Supplies	\$12,000	\$12,000	\$0
522000 Maintenance Supplies	\$22,500	\$22,500	\$0
524000 Repair Supplies	\$3,000	\$3,000	\$0

525000 Motor Vehicle Supplies	\$1,000	\$1,000	\$0
535100 Equipment Repairs	\$4,500	\$4,500	\$0
535200 Repairs to Facility	\$45,000	\$50,000	\$5,000
535300 Motor Vehicle Repairs	\$3,000	\$3,500	\$500
535400 Service Contracts	\$7,500	\$7,500	\$0
535420 Maintenance to Grounds	\$0	\$0	\$0
539500 Other Expense	\$5,800	\$5,800	\$0
543000 Lease/Rental Other Equipment	\$1,500	\$3,000	\$1,500
555100 Minor Equipment	\$5,000	\$5,000	\$0
546100 Institutional Dues and Memberships	\$100	\$100	\$0
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Total Plant Maintenance	\$130,900	\$137,900	\$7,000
GENERAL INSTITUTION			
21-130-97-xxxx-11000			
512000 Salaries - Clerical	\$39,396	\$40,578	\$1,182
518100 Social Security	\$3,014	\$3,104	\$90
518200 Retirement	\$9,471	\$10,011	\$540
518300 Medical Insurance	\$8,095	\$8,905	\$810
519000 Legal Services	\$25,000	\$25,000	\$0
526000 Office Supplies	\$300	\$300	\$0
531110 In-State Transportation	\$300	\$300	\$0
531190 In-State Other Travel Expense	\$0	\$0	\$0
531500 Registration Fees	\$0	\$0	\$0
532100 Postage	\$2,500	\$2,500	\$0
537200 Ads/Classified	\$1,000	\$1,000	\$0
539500 Other Expense	\$1,500	\$1,500	\$0
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545000 Insurance	\$241,608	\$350,000	\$108,392
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Total General Institution	\$332,184	\$443,198	\$111,014
TOTAL CURRENT EXPENSE	\$3,263,017	\$3,728,517	
Increase (decrease) over Prior Year Budget	\$236,462	7.8%	\$465,500 14.2%

*Increase partially due to opening of Health & Sciences Center.

Building	Need	Timeframe	Project Estimate	Actual Costs	Date Completed	Fund Source
Administration Building						
	Roof Replacement	Completed	\$ -	\$ 236,300	6/24/2016	County Capital
	HVAC Replacement (both floors)	1 Year	\$ 1,316,000			County Capital
	Chiller Replacement	Completed	\$ -	\$ 64,997	10/31/2019	NC Connect/County Capital
	Chemistry & Biology Labs Remodel	Completed	\$ -	\$ 333,631	10/15/2015	ARC Grant
FCAP (2024)	Interior Remodel	4 Years	\$ 7,290,000			
FCAP (2024)	Replace windows and Exterior Doors	4 Years	\$ 711,000			
FCAP (2024)	Fire Alarm System	2 years	\$ 231,000			
FCAP (2024)	Exterior Concrete Refurbishment	2 years	\$ 139,000			
FCAP (2024)	Plumbing & Electrical Remediation	2 years	\$ 15,000			
	Total:		\$ 9,702,000	\$ 634,928		
Library						
	Rain water entering basement area	Completed	\$ -	\$ 48,000	9/30/2014	County Capital
FCAP	Repair Rear Retaining Walls	2 Years	\$ 25,000			
FCAP	Replace Concrete Plaza	2 Years	\$ 48,000			
FCAP (2024)	Replace Windows & Exterior Doors	In process	\$ 258,000			In current renovation project
FCAP (2024)	Foundation repairs (vertical/lateral settlement)	In process	\$ 57,000			In current renovation project
FCAP (2024)	Fire Alarm System	1 Year	\$ 118,000			It is in design phase
	Roof Replacement	Completed	\$ -	\$ 470,000	5/1/2024	State SCIF
	Interior Remodel	2025-2026	\$ 4,841,000			Contract Awarded
	Total:		\$ 5,347,000	\$ 518,000		State Connect/SCIF/County (2MM)
Information Technology						
	Roof Replacement-Project with PACC Roof	Completed	\$ -	\$ 320,000	9/15/2023	NC Connect
	Entire Campus Proxy Door Locking System upgrade	Completed	\$ 350,000	\$ 303,185		County Capital
	HVAC Replacement	Underway	\$ 225,000			County Capital
	Fire Alarm System	1-2 Years	\$ 50,000			In process
	ADA Required Updates	1 Year	\$ 17,000			
	Lighting & Egress	1 Year	\$ 18,000			
	Roof Decking Replacement	1 Year	\$ 92,000			
	Plumbing/Safety (Sewer Gas)	1 Year	\$ 12,000			
	Replace Windows & Exterior Doors	2 Years	\$ 141,000			
	Sewer Gas Remediation Project	1 Year	\$ 85,000			
	Total:		\$ 990,000	\$ 623,185		
Welding & Machining						
	Moisture Sealant/Egress Lighting Welding/Fire Alarms	1 Year	\$ 180,000			
FCAP (2024)	Welding Roofing System Replacement	1 Year	\$ 200,000			
FCAP (2024)	Ventilation System Repairs	1 Year	\$ 90,000			
FCAP (2024)	Replace Interior & Exterior Doors	2 Years	\$ 109,000			
FCAP	Machining Roofing System Replacement	1 Year	\$ 162,000			
FCAP	Machining Classroom Renovation (Asbestos Abatement)	1 Year	\$ 200,000			
FCAP	Machining Exterior Doors	2 Years	\$ 38,000			
	Total:		\$ 979,000			
Business Sciences						
	Roof and Soffit Replacement	Completed	\$ -	\$ 422,300	4/30/2016	County Capital

Building	Need	Timeframe	Project Estimate	Actual Costs	Date Completed	Fund Source
FCAP (2024)	Foundation Repairs (vertical/lateral settlement)	1 Year	\$ 64,000			
FCAP (2024)	Building Automation System (BAS) stabilization	Immediate	\$ 46,000			
	Total:		\$ 236,361	\$ 505,411		
Lewis Lifelong Learning Center						
FCAP (2024)	Roofing System Replacement	Underway	\$ 300,000			SCIF Funding
FCAP (2024)	Rooftop Aeon Unit Replacement	2 Years	\$ 75,000			
FCAP (2024)	Exterior Window Replacement	6 Months	\$ 51,000			
FCAP (2024)	Interior Painting & Flooring Replacement	1-2 Years	\$ 238,000			Using County Current Funds
FCAP (2024)	Fire Alarm Panel Replacement	1-2 Years	\$ 21,000			
	Total:		\$ 685,000	\$ -		
Foundation (PACC)						
FCAP (2024)	Roof/Wall Sealing/Window Gaskets	Completed	\$ -	\$ 1,258,750	5/31/2023	NC Connect
FCAP (2024)	Window Refurbishment	1-2 Years	\$ 67,000			
FCAP (2024)	Interior Renovations (Paint, Floors, Lighting, etc.)	1-2 Years	\$ 929,000			
FCAP (2024)	Exterior Wall Moisture Sealant	Underway	\$ 162,000			FEMA
FCAP (2024)	HVAC Repairs & Chiller Replacement	Immediate	\$ 475,000			
	Total:		\$ 1,633,000	\$ 1,258,750		
Maintenance						
FCAP (2024)	Interior Renovations	2-3 Years	\$ 1,890,000			
FCAP (2024)	Exterior Windows & Doors Replacement	1-2 Years	\$ 97,000			
FCAP Addition	Loading Dock and Sealing Cracks	1-2 Years	\$ 10,000			
FCAP (2024)	Roof Replacement	3-5 Years	\$ 475,000			
FCAP (2024)	Foundation Repairs (vertical/lateral settlement)	1-2 Years	\$ 53,000			
FCAP (2024)	Fire Alarm System	Underway	\$ 78,000			
	Total:		\$ 713,000	\$ -		
Other Items:						
	Agribusiness/Equine Connector Driveway/Road	Underway	\$ -		Completed	Funded in 2022/2023 - Legislative Funds sits with DOT
	Health & Sciences Center	1-2 Years	\$ 36,000,000		In Process	State, County, and Private Funds (~\$36M)
	Tree Removal and Dam Repairs	In Planning	\$ 100,000			SCIF Grant
	Campus Sidewalks, Walking Paths, & Parking Renovations	Complete	\$ 357,000			Institutional
	Underground Utilities Replacement & Relocation	1 Year	\$ 313,000	\$ 125,000	Aug-25	
	Campus Fire Main Study	1 Year	\$ 12,000			
	Total:		\$ 36,782,000			

Potential Funding Sources

2016 NC Connect Bond Funds Balance unassigned as of 3/31/2022	\$2,819,655
State Capital Infrastructure Funds (SCIF) 2021/2022 and 2022/2023	\$2,503,661
HEERF Funds for HVAC Project Student Center	\$1,250,000
Requested Matching Funds (County ARP) Pending	\$1,250,000
County Capital Appropriations in Reserve (Library Renovations)	\$900,000
Unallocated County Capital Reserve Funds	<hr/>
	\$8,723,316