



Rutherford County
Proposed Local Current Expense Fund and Capital
Outlay Fund Budgets
Fiscal Year 2024 - 2025

Rutherford County Schools
Local Current Expense Fund and Capital Outlay Fund
Budget Request
Fiscal Year 2024-2025

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RUTHERFORD
COUNTY SCHOOLS

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SUPERINTENDENT’S BUDGET MESSAGE

Fiscal Year 2024-2025

Overview

In accordance with Article 31 of Chapter 115C of the North Carolina General Statutes (“The School Budget and Fiscal Control Act”), this Message accompanies Rutherford County Schools’ proposed Local Current Expense Fund and Capital Outlay Fund budgets for FY 2024-2025, pending adoption by the Rutherford County Board of Education (“Board”). In summary, the proposed Local Current Expense Fund budget reflects revenues and expenditures totaling \$19,479,193, including a local appropriation by the Rutherford County Board of Commissioners in the amount of \$19,154,193 and an estimated \$325,000 in other local revenue. It anticipates a reduction of approximately \$600,000 in non-personnel spending, along with the selective elimination of some vacant positions, for a combined savings of approximately \$1M. The proposed Capital Outlay Fund budget reflects revenues and expenditures totaling \$1,585,000, with all revenues deriving from a local appropriation by the Rutherford County Board of Commissioners.

Fiscal Position

Rutherford County Schools approaches FY 2024-2025 under substantial fiscal strain. After spending approximately \$4.1M of appropriated fund balance to reconcile the school system’s operating budget toward the end of FY 2022-2023, Rutherford County Schools began the current fiscal year with an audited fund balance of \$161,797 within the Local Current Expense Fund, equivalent to only 0.95% of its adopted Local Current Expense Fund budget. Of that total, \$105,322 was unassigned. Throughout the current fiscal year, the school system has leveraged remaining federal pandemic relief funds within ESSER III to sustain current, non-temporary staffing and school operations. All ESSER III funds must be spent by September 30, 2024, and none will be available to sustain current, non-temporary staffing and school operations after that date.

Through S.L. 2023-134 (“2023 Appropriations Act”), the North Carolina General Assembly mandated changes to the method of calculating Allotted Average Daily

ALL RUTHERFORD COUNTY STUDENTS WILL GRADUATE PREPARED FOR COLLEGE AND CAREER SUCCESS.

Membership ("Allotted ADM"), the basis for most categorical appropriations within the State Public School Fund, beginning in FY 2024-2025. Using the revised model currently under consideration, Rutherford County Schools' Allotted ADM will fall to 7,147 next year, representing an annual decrease of 116 students and a reduction of approximately \$972,000 in State Public School Fund revenues.

The Board is actively exploring additional opportunities to raise revenue and reduce operating costs through organizational efficiencies. During the current fiscal year, the Board has commissioned commercial appraisals of some surplus properties and is currently entertaining options for their disposal that would maximize one-time revenue to temporarily sustain current operations. Additionally, the Board has commissioned a comprehensive, external study examining ten-year student membership forecasts by community and school site and recommending options for improving fiscal efficiency through the closure and consolidation of one or more schools. The results of that study are expected within weeks of this Message and will substantially inform short, intermediate, and long-range organizational and operational planning.

Key Factors

The proposed Local Current Expense Budget reflects the same key factors that drove budget increases in previous fiscal years, many of which fall beyond the Board's control. Labor costs, reflected in both employee compensation and employer-contributed benefits for retirement and health insurance, necessarily increase during FY 2024-2025 in response to legislative mandates. Inflation continues to raise costs for supplies, materials, parts, commodities, and essential services. Utility and insurance costs will increase as a function of rate and premium adjustments that the Board can neither negotiate nor disallow. Combined with the depletion of fund balance within the Local Current Expense Fund and the end of ESSER III revenues, those continued cost increases represent especially critical challenges for the upcoming fiscal year.

Summary

The proposed Local Current Expense Fund and Capital Outlay Fund budgets reflect the Board's continued efforts to navigate a landscape of declining revenues and rising costs without significantly displacing current employees or undermining the school system's demonstrable progress in the areas of school performance and student achievement, a challenge that grows increasingly difficult with each fiscal year.

Rutherford County Schools
Fiscal Year 2024-2025
Budget Requested and Prior Year Allocation

Fund	Purpose	Object	Description	Allocated Budget 2023-2024	Requested Budget 2024-2025
2	5100		Regular Instructional Services		
	5110	121	TEACHER SALARIES	\$ 108,516	\$ 877,020 ⁽¹⁾
		162	SUB TEACHER REG TEACHER PAY	5,000	5,000
		181	SUPPLEMENT/SUPPLEMENTARY PAY	560,000	576,800
		198	TUTORIAL PAY	1,750	2,000
		199	OVERTIME PAY	20	-
		211	EMPLOYER'S SOC SEC	8,532	67,330
		221	EMPLOYER'S RETIREMENT	26,651	218,096
		231	EMPLOYER'S HOSPITAL INS	15,114	161,882
		233	EMPLOYER'S UNEMPLOYMENT INS	14,000	250,000 ⁽²⁾
		235	EMPLOYER'S LIFE INS	30,000	30,900
		312	PROFESSIONAL DEVELOPMENT	32,000	22,000
		411	SUPPLIES AND MATERIALS	343,210	220,000
		418	COMPUTER SOFTWARE AND SUPPLIES	26,200	26,200
		462	COMPUTER EQUIPMENT-INVENTORIEE	581,550	400,000
	5116	143	TUTOR PAY	6,000	6,180
		211	EMPLOYER'S SOC SEC	459	473
		221	EMPLOYER'S RETIREMENT	1,501	1,546
		311	CONTRACTED SERVICES	149,700	150,449 ⁽³⁾
			Total Regular Instructional Support	<u>1,910,203</u>	<u>3,015,876</u> 15.33%
	5200		Special Populations Instructional Services		
	5210	181	SUPPLEMENT/SUPPLEMENTARY PAY	140,000	144,200
			Total Special Population Instructional Services	<u>140,000</u>	<u>144,200</u> 0.73%
	5300		Alternative Programs & Services		
	5310	181	SUPPLEMENT/SUPPLEMENTARY PAY	60,000	61,800
	5320	131	INSTR SUPPORT I-REG SALARY	46,693	48,094
		211	EMPLOYER'S SOC SEC	3,572	3,679
		221	EMPLOYER'S RETIREMENT	11,683	11,741
		231	EMPLOYER'S HOSPITAL INS	6,046	6,469
			Total Alternative Programs & Services	<u>127,994</u>	<u>131,784</u> 0.67%
	5400		School Leadership & Support Services		
	5400	411	SUPPLIES AND MATERIALS	6,915	5,000
	5403	151	OFFICE SUPPORT SALARIES	61,244	63,081
		211	EMPLOYER'S SOC SEC COST REGULAR	4,685	4,826
		221	EMPLOYER'S RETIREMENT COST REGULAR	21,323	21,430
		231	EMPLOYER'S HOSPITAL INS COST	12,847	13,746
	5410	182	EMPLOYEE ALLOWANCES TAX	302,500	302,500
	5420	116	ASST PRINCIPAL (NON-TEACHING) SALARY	697,410	718,332 ⁽¹⁾
		192	ADD'L RESPONSIBILITY STIPENC	102,500	105,575
		211	EMPLOYER'S SOC SEC COST REGULAR	63,586	65,494
		221	EMPLOYER'S RETIREMENT COST REGULAR	207,639	208,677
		231	EMPLOYER'S HOSPITAL INS COST	98,241	105,118
			Total School Leadership & Support Services	<u>1,578,890</u>	<u>1,613,779</u> 8.20%
	5500		Co-Curricular Services		
	5501	181	SUPPLEMENT/SUPPLEMENTARY PAY	475,000	489,250
	5502	181	SUPPLEMENT/SUPPLEMENTARY PAY	20,000	20,600
			Total Co-Curricular Services	<u>495,000</u>	<u>509,850</u> 2.59%
	5800		School-Based Support Services		
	5810	131	INSTR SUPPORT I-REG PAY	104,430	458,813 ⁽¹⁾
		181	SUPPLEMENT/SUPPLEMENTARY PAY	105,000	108,150
		211	EMPLOYER'S SOC SEC COST REGULAR	7,989	35,100
		221	EMPLOYER'S RETIREMENT COST REGULAR	26,128	114,072
		231	EMPLOYER'S HOSPITAL INS COST	15,114	64,742
	5820	151	OFFICE SUPPORT SALARIES	36,025	37,106
		211	EMPLOYER'S SOC SEC COST REGULAR	2,756	2,839
		221	EMPLOYER'S RETIREMENT COST REGULAR	9,014	9,059
		231	EMPLOYER'S HOSPITAL INS COST	7,557	8,086
	5830	131	INSTR SUPPORT I-REG PAY	49,330	175,040 ⁽¹⁾
		211	EMPLOYER'S SOC SEC COST REGULAR	3,774	13,391
		221	EMPLOYER'S RETIREMENT COST REGULAR	12,343	43,463

Rutherford County Schools
 Fiscal Year 2024-2025
 Budget Requested and Prior Year Allocation

Fund	Purpose	Object	Description	Allocated Budget 2023-2024		Requested Budget 2024-2025		
2	5840	231	EMPLOYER'S HOSPITAL INS COST	7,557		32,371		
		131	INSTR SUPPORT I-REG PAY	54,260		55,888		
		211	EMPLOYER'S SOC SEC COST REGULAR	4,151		4,276		
		221	EMPLOYER'S RETIREMENT COST REGULAR	13,576		13,644		
		231	EMPLOYER'S HOSPITAL INS COST	7,557		8,086		
		411	SUPPLIES AND MATERIALS	18,020		-		
		5850	149	SCHOOL RESOURCE OFFICER PAY	57,481		59,205	
			184	LONGEVITY PAY	2,587		2,665	
			211	EMPLOYER'S SOC SEC COST REGULAR	4,595		4,733	
			221	EMPLOYER'S RETIREMENT COST REGULAR	14,382		14,454	
			231	EMPLOYER'S HOSPITAL INS COST	7,557		8,086	
			311	CONTRACTED SERVICES SAFETY OFFICERS	672,014		785,000	
	5860		418	COMPUTER SOFTWARE AND SUPPLIES	275,000		275,000	
			135	LEAD TEACHER SALARY	13,000		-	
		211	EMPLOYER'S SOC SEC COST REGULAR	1,000		-		
		221	EMPLOYER'S RETIREMENT COST REGULAR	4,000		-		
		231	EMPLOYER'S HOSPITAL INS COST	5,500		-		
		411	SUPPLIES AND MATERIALS	65,000		-		
				Total School-Based Support Services	1,606,697	9.46%	2,333,266	11.86%
	6100		Support & Development Services					
	6110	113	DIRECTOR AND/OR SUPERVISOR SALARY	29,395		30,277		
		181	SUPPLEMENT/SUPPLEMENTARY PAY	43,000		44,290		
		211	EMPLOYER'S SOC SEC COST REGULAR	2,249		2,316		
		221	EMPLOYER'S RETIREMENT COST REGULAR	7,354		7,391		
		231	EMPLOYER'S HOSPITAL INS COST	2,268		2,427		
	6120	113	DIRECTOR AND/OR SUPERVISOR SALARY	80,384		82,796		
		211	EMPLOYER'S SOC SEC COST REGULAR	6,150		6,335		
		221	EMPLOYER'S RETIREMENT COST REGULAR	20,112		20,213		
		231	EMPLOYER'S HOSPITAL INS COST	7,557		8,086		
			Total Support & Development Services	198,469	1.17%	204,129	1.04%	
	6200		Special Population Support & Development Services					
	6200	113	DIRECTOR AND/OR SUPERVISOR SALARY	76,128		78,412		
		181	SUPPLEMENT/SUPPLEMENTARY PAY	32,000		32,960		
211		EMPLOYER'S SOC SEC COST REGULAR	5,824		5,999			
221		EMPLOYER'S RETIREMENT COST REGULAR	19,047		19,618			
6206		113	DIRECTOR AND/OR SUPERVISOR SALARY	37,330		38,450		
	211	EMPLOYER'S SOC SEC COST REGULAR	2,856		2,942			
	221	EMPLOYER'S RETIREMENT COST REGULAR	9,340		9,387			
	231	EMPLOYER'S HOSPITAL INS COST	3,779		4,044			
		Total Special Pop Support & Dev Services	186,304	1.10%	191,811	0.97%		
6300		Alternative Programs Support and Development Services						
6304	184	LONGEVITY PAY	5,200		5,356			
		Total Alt Programs Support & Dev Services	5,200	0.03%	5,356	0.03%		
6400		Technology Support Services						
6400	311	CONTRACTED E-RATE COMMUNICATION SVCS	24,952		24,500			
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	18,000		8,000			
6401	113	DIRECTOR AND/OR SUPERVISOR SALARY	173,490		178,695			
	151	OFFICE SUPPORT SALARY	18,741		118,206 (1)			
	153	ADMIN SPECIALIST(CENTRAL SUPP) SALARY	57,325		59,045			
	181	SUPPLEMENT/SUPPLEMENTARY PAY	31,000		31,930			
	211	EMPLOYER'S SOC SEC COST REGULAR	19,542		27,694			
	221	EMPLOYER'S RETIREMENT COST REGULAR	62,439		87,477			
	231	EMPLOYER'S HOSPITAL INS COST	26,450		52,587			
		Total Technology Support Services	431,939	2.54%	588,134	2.99%		
6500		Operational Support Services						
6510	341	TELEPHONE	155,000		150,000			
	343	TELECOMMUNICATIONS SERVICES	115,000		110,000			
	344	MOBILE COMMUNICATION COSTS	68,000		45,000			
6520	151	OFFICE SUPPORT SALARY	18,741		19,303			
		211	EMPLOYER'S SOC SEC COST REGULAR	1,434		1,477		
		221	EMPLOYER'S RETIREMENT COST REGULAR	4,689		4,712		

Rutherford County Schools
 Fiscal Year 2024-2025
 Budget Requested and Prior Year Allocation

Fund	Purpose	Object	Description	Allocated Budget 2023-2024	Requested Budget 2024-2025		
2	6530	231	EMPLOYER'S HOSPITAL INS COST	3,778	4,042		
		321	PUBLIC UTILITIES - ELECTRIC	1,225,000	1,350,161 ⁽³⁾		
		322	PUBLIC UTILITIES - NATURAL GAS	185,000	190,000		
		323	PUBLIC UTILITIES - WATER/SEWER	425,000	446,000		
		324	WASTE MANAGEMENT	210,000	210,000		
		6540	411	SUPPLIES AND MATERIALS	77,000	100,000 ⁽³⁾	
			6550	113	DIRECTOR AND/OR SUPERVISOR SALARY	70,720	72,842
		175		SKILLED TRADES WAGES	51,168	52,703	
		181		SUPPLEMENT/SUPPLEMENTARY PAY	36,000	37,080	
		199		OVERTIME PAY	700	-	
	211	EMPLOYER'S SOC SEC COST REGULAR		9,377	9,658		
	221	EMPLOYER'S RETIREMENT COST REGULAR		30,672	30,825		
	231	EMPLOYER'S HOSPITAL INS COST		15,114	16,172		
	312	WORKSHOP EXP/ALLOWABLE TRAVEL		14,500	4,500		
	319	OTHER PROFESSIONAL/TECH SERVICES		19,000	5,000		
	342	POSTAGE		50	100		
	6580	411	SUPPLIES AND MATERIALS	2,000	1,000		
		418	COMPUTER SOFTWARE AND SUPPLIES	3,000	3,000		
		422	REPAIR,MATERIALS,RELATED LABOR	65,000	65,000		
		423	GAS/DIESEL FUEL	56,000	60,000 ⁽³⁾		
		425	TIRES AND TUBES	2,000	2,000		
		552	LICENSE/TITLE FEES	6,400	5,000		
		153	ADMIN SPECIALIST SALARY	44,671	46,011		
		175	SKILLED TRADES WAGES	949,311	1,039,452 ⁽¹⁾		
		199	OVERTIME PAY	5,000	1,000		
		211	EMPLOYER'S SOC SEC COST REGULAR	76,040	83,040		
	221	EMPLOYER'S RETIREMENT COST REGULAR	248,695	271,400			
	231	EMPLOYER'S HOSPITAL INS COST	173,811	194,073			
	319	OTHER PROFESSIONAL/TECH SERVICES	260,000	273,000 ⁽³⁾			
	325	CONTRACTED REPAIRS-LAND/BLDGS	10,000	10,000			
	361	MEMBERSHIP DUES/FEES	2,340	1,000			
	411	SUPPLIES AND MATERIALS	575,000	600,000 ⁽³⁾			
	422	REPAIR,MATERIALS,RELATED LABOR	350,000	40,000			
	461	FURNITURE/EQUIPMENT INVENTORIES	17,000	20,000			
	Total Operations Support Services				5,582,211	5,574,553 28.33%	
	Financial & Human Resources Services						
	6600	6610	181	SUPPLEMENT/SUPPLEMENTARY PAY	71,000	73,130	
			311	CONTRACTED SERVICES	43,500	95,000 ⁽²⁾	
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	7,500	2,500	
			319	OTHER PROFESSIONAL/TECH SERVICES	15,413	17,500	
			332	TRAVEL REIMBURSEMENT	3,500	2,000	
			361	MEMBERSHIP DUES/FEES	5,250	3,250	
			411	SUPPLIES AND MATERIALS	5,000	2,500	
			6611	151	OFFICE SUPPORT SALARIES	38,189	39,335
				153	ADMIN SPECIALIST SALARY	46,842	67,542
				211	EMPLOYER'S SOC SEC COST REGULAR	6,505	8,180
	6613	221	EMPLOYER'S RETIREMENT COST REGULAR	21,275	26,725		
		231	EMPLOYER'S HOSPITAL INS COST	15,114	19,410		
		232	EMPLOYER'S WORKERS COMP INS	219,795	241,775		
		371	LIABILITY INSURANCE	177,717	195,489 ⁽³⁾		
372		VEHICLE LIABILITY INSURANCE	100,712	110,783 ⁽³⁾			
6620	373	PROPERTY INSURANCE	239,975	263,973 ⁽³⁾			
	375	FIDELITY BOND PREMIUM	600	250			
	378	SCHOLASTIC ACCIDENT INSURANCE	68,798	75,678 ⁽³⁾			
	411	SUPPLIES AND MATERIALS	15,000	10,500			
	418	COMPUTER SOFTWARE AND SUPPLIES	20,000	20,000			
6621	151	OFFICE SUPPORT SALARIES	172,578	177,755			
	211	EMPLOYER'S SOC SEC COST REGULAR	13,202	13,598			
221	EMPLOYER'S RETIREMENT COST REGULAR	53,179	53,445				
231	EMPLOYER'S HOSPITAL INS COST	32,118	34,366				
Total Financial & Human Resources Services				1,392,762	1,554,683 7.90%		

Rutherford County Schools
 Fiscal Year 2024-2025
 Budget Requested and Prior Year Allocation

Fund	Purpose	Object	Description	Allocated Budget 2023-2024		Requested Budget 2024-2025	
2	6700		Accountability Services				
	6710	113	DIRECTOR AND/OR SUPERVISOR SALARY	78,226		80,573	
		151	OFFICE SUPPORT SALARY	29,396		30,278	
		181	SUPPLEMENT/SUPPLEMENTARY PAY	9,000		9,270	
		211	EMPLOYER'S SOC SEC COST REGULAR	8,233		8,480	
		221	EMPLOYER'S RETIREMENT COST REGULAR	19,573		19,671	
		231	EMPLOYER'S HOSPITAL INS COST	7,557		8,086	
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	1,100		1,000	
			Total Accountability Services	<u>153,085</u>	0.90%	<u>157,358</u>	0.80%
	6800		System-wide Pupil Support Services				
	6820	181	SUPPLEMENT/SUPPLEMENTARY PAY	3,000		3,090	
	6850	345	SECURITY MONITORING	5,000		10,000 ⁽³⁾	
		422	REPAIR,MATERIALS,RELATED LABOR	7,000		3,500	
	6860	422	REPAIR,MATERIALS,RELATED LABOR	14,000		12,000	
			Total System-wide Pupil Support Services	<u>29,000</u>	0.17%	<u>28,590</u>	0.15%
	6900		Policy, Leadership & Public Relations Services				
	6910	192	SALARIES - BOARD OF EDUCATION	13,200		13,200	
		211	EMPLOYER'S SOC SEC COST REGULAR	1,010		1,010	
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	3,424		2,000	
		361	MEMBERSHIP DUES/FEES	2,600		2,600	
		451	FOOD PURCHASES	3,735		-	
	6920	311	CONTRACTED LEGAL SERVICES	75,000		190,000 ⁽²⁾	
	6932	311	CONTRACTED AUDIT SERVICES	38,000		40,500 ⁽³⁾	
	6940	311	CONTRACTED SERVICES	70,500		80,000 ⁽³⁾	
		313	ADVERTISING COST	3,200		2,000	
		319	OTHER PROFESSIONAL/TECH SERVICES	7,000		5,000	
		327	RENTALS/LEASES	2,500		2,500	
		342	POSTAGE	7,000		5,000	
		361	MEMBERSHIP DUES/FEES	28,000		28,000	
		411	SUPPLIES AND MATERIALS	4,200		3,000	
	6941	111	SUPERINTENDENT SALARY	27,581		28,408	
		153	ADMIN SPECIALIST SALARY	55,410		57,072	
		181	SUPPLEMENT/SUPPLEMENTARY PAY	80,000		82,400	
		211	EMPLOYER'S SOC SEC COST REGULAR	6,349		6,539	
		221	EMPLOYER'S RETIREMENT COST REGULAR	20,764		20,868	
		231	EMPLOYER'S HOSPITAL INS COST	8,776		9,478	
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	7,000		2,000	
		332	TRAVEL REIMBURSEMENT	1,800		500	
		411	SUPPLIES AND MATERIALS	4,200		1,000	
		418	COMPUTER SOFTWARE AND SUPPLIES	8,000		2,000	
	6942	151	OFFICE SUPPORT SALARY	38,189		39,335	
		211	EMPLOYER'S SOC SEC COST REGULAR	2,921		3,009	
		221	EMPLOYER'S RETIREMENT COST REGULAR	9,555		9,603	
		231	EMPLOYER'S HOSPITAL INS COST	7,557		8,086	
		312	WORKSHOP EXP/ALLOWABLE TRAVEL	6,200		3,000	
	6950	311	CONTRACTED SERVICES	10,000		2,000	
		411	SUPPLIES AND MATERIALS	4,815		3,000	
			Total Policy, Leadership & PR Services	<u>558,486</u>	3.29%	<u>653,108</u>	3.32%
	8100		Charter Schools				
	8100	717	TRANSFER TO CHARTER SCHOOLS	2,584,080		2,972,152	
			Total Charter Schools	<u>2,584,080</u>	15.22%	<u>2,972,152</u>	15.10%
			Grand Total Current Local Expense Fund 2	<u>\$ 16,980,320</u>		<u>\$ 19,678,629</u>	
	4000		Revenues				
	4110		County Appropriation	\$ 16,655,820		\$ 19,154,193	
	4410		Fines and Forfeitures	325,000		325,000	
			Total Revenues	<u>\$ 16,980,820</u>		<u>\$ 19,479,193</u>	

Rutherford County Schools
Budget Analysis

Fund	Purpose	Object	2022			2023			2024		
			Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
				June 30, 2022			June 30, 2023		Through March 31, 2024		
2	5100	Regular Instructional Services									
	5110	121 TEACHER SALARIES	\$ 950,000	\$ 610,540	\$ 339,460	\$ 1,665,000	\$ 1,028,076	\$ 636,924	\$ 108,516	\$ 90,723	\$ 17,793
		162 SUB TEACHER REG TEACHER PAY	-	24,317	(24,317)	-	33,270	(33,270)	5,000	10,957	(5,957)
		181 SUPPLEMENT/SUPPLEMENTARY PAY	1,400,000	434,598	965,402	1,075,000	438,753	636,247	560,000	214,635	345,365
		198 TUTORIAL PAY	-	710	(710)	-	1,723	(1,723)	1,750	-	1,750
		199 OVERTIME PAY	-	2,175	(2,175)	-	35	(35)	20	-	20
		211 EMPLOYER'S SOC SEC	-	80,931	(80,931)	-	112,457	(112,457)	8,532	23,785	(15,253)
		221 EMPLOYER'S RETIREMENT	-	232,290	(232,290)	-	348,480	(348,480)	26,651	77,238	(50,587)
		231 EMPLOYER'S HOSPITAL INS	-	73,292	(73,292)	-	124,322	(124,322)	15,114	25,464	(10,350)
		233 EMPLOYER'S UNEMPLOYMENT INS	-	710	(710)	-	10,513	(10,513)	14,000	-	14,000
		235 EMPLOYER'S LIFE INS	-	-	-	-	14,070	(14,070)	30,000	19,708	10,292
		312 PROFESSIONAL DEVELOPMENT	60,000	32,145	27,855	50,000	13,469	36,531	32,000	111,682	(79,682)
		411 SUPPLIES AND MATERIALS	461,713	241,077	220,636	514,788	259,655	255,133	343,210	89,306	253,904
		418 COMPUTER SOFTWARE AND SUPPLIES	-	28,726	(28,726)	-	110,249	(110,249)	26,200	32,813	(6,613)
		462 COMPUTER EQUIPMENT-INVENTORIED	348,595	400,000	(51,405)	573,520	656,459	(82,939)	581,550	-	581,550
	5116	143 TUTOR PAY	-	9,569	(9,569)	-	6,830	(6,830)	6,000	2,908	3,092
		211 EMPLOYER'S SOC SEC	-	732	(732)	-	522	(522)	459	222	237
		221 EMPLOYER'S RETIREMENT	-	2,240	(2,240)	-	1,049	(1,049)	1,501	727	774
		311 CONTRACTED SERVICES	-	156,776	(156,776)	-	157,525	(157,525)	149,700	303	149,397
		Total Regular Instructional Support	3,220,308	2,330,828	889,480	3,878,308	3,317,457	560,851	1,910,203	700,471	1,209,732
5200		Special Populations Instructional Services									
	5210	181 SUPPLEMENT/SUPPLEMENTARY PAY	-	251,257	(251,257)	-	199,053	(199,053)	140,000	77,366	62,634
		Total Special Populations Instructional Services	-	251,257	(251,257)	-	199,053	(199,053)	140,000	77,366	62,634
5300		Alternative Programs & Services									
	5310	181 SUPPLEMENT/SUPPLEMENTARY PAY	-	17,282	(17,282)	-	76,527	(76,527)	60,000	34,150	25,850
	5320	131 INSTR SUPPORT I-REG SALARY	-	77,217	(77,217)	-	46,860	(46,860)	46,693	-	46,693
		211 EMPLOYER'S SOC SEC	-	6,990	(6,990)	-	3,334	(3,334)	3,572	2,158	1,414
		221 EMPLOYER'S RETIREMENT	-	20,510	(20,510)	-	11,480	(11,480)	11,683	7,229	4,454
		231 EMPLOYER'S HOSPITAL INS	-	6,762	(6,762)	-	5,919	(5,919)	6,046	2,919	3,127
		Total Alternative Programs & Services	-	128,761	(128,761)	-	144,120	(144,120)	127,994	46,456	81,538
5400		School Leadership & Support Services									
	5400	411 SUPPLIES AND MATERIALS	-	3,357	(3,357)	-	4,388	(4,388)	6,915	1,251	5,664
	5403	151 OFFICE SUPPORT	1,200,000	59,871	1,140,129	1,140,650	417,591	723,059	61,244	45,761	15,483
		211 EMPLOYER'S SOC SEC COST REGULAR	-	21,641	(21,641)	-	31,139	(31,139)	4,685	17,098	(12,413)
		221 EMPLOYER'S RETIREMENT COST REGULAR	-	60,745	(60,745)	-	90,046	(90,046)	21,323	53,020	(31,697)
		231 EMPLOYER'S HOSPITAL INS COST	-	11,417	(11,417)	-	83,896	(83,896)	12,847	10,553	2,294
	5410	182 EMPLOYEE ALLOWANCES TAX	-	19,427	(19,427)	-	332,773	(332,773)	302,500	180,759	121,741
	5420	116 ASST PRINCIPAL (NON-TEACHING)	100,000	42,488	57,512	1,010,170	714,612	295,558	697,410	609,823	87,587
		192 ADD'L RESPONSIBILITY STIPEND	-	272,803	(272,803)	-	50,022	(50,022)	102,500	40,678	61,822
		211 EMPLOYER'S SOC SEC COST REGULAR	-	8,251	(8,251)	-	55,985	(55,985)	63,586	47,266	16,320
		221 EMPLOYER'S RETIREMENT COST REGULAR	-	38,385	(38,385)	-	187,017	(187,017)	207,639	173,320	34,319
		231 EMPLOYER'S HOSPITAL INS COST	-	-	-	-	81,663	(81,663)	98,241	79,810	18,431
		Total School Leadership & Support Services	1,300,000	538,385	761,615	2,150,820	2,049,132	101,688	1,578,890	1,259,339	319,551
5500		Co-Curricular Services									
	5501	181 SUPPLEMENT/SUPPLEMENTARY PAY	500,000	454,123	45,877	455,000	485,338	(30,338)	475,500	369,802	105,698
	5502	181 SUPPLEMENT/SUPPLEMENTARY PAY	20,000	12,859	7,141	17,000	16,137	863	20,000	13,654	6,346
		Total Co-Curricular Services	520,000	466,982	53,018	472,000	501,475	(29,475)	495,500	383,456	112,044

Rutherford County Schools
Budget Analysis

Fund	Purpose	Object	2022			2023			2024			
			Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
2	5800	School-Based Support Services										
	5810	131	INSTR SUPPORT I-REG PAY	1,550,000	302,874	1,247,126	1,710,000	393,359	1,316,641	104,430	20,963	83,467
		181	SUPPLEMENT/SUPPLEMENTARY PAY	-	16,781	(16,781)	-	17,587	(17,587)	105,000	4,400	100,600
		211	EMPLOYER'S SOC SEC COST REGULAR	-	23,150	(23,150)	-	29,240	(29,240)	7,989	1,921	6,068
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	72,713	(72,713)	-	98,279	(98,279)	26,128	9,764	16,364
		231	EMPLOYER'S HOSPITAL INS COST	-	36,497	(36,497)	-	47,804	(47,804)	15,114	23,756	(8,642)
	5820	151	OFFICE SUPPORT	-	28,639	(28,639)	-	97,111	(97,111)	36,025	23,100	12,925
		211	EMPLOYER'S SOC SEC COST REGULAR	-	1,981	(1,981)	-	6,625	(6,625)	2,756	1,571	1,185
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	6,595	(6,595)	-	23,792	(23,792)	9,014	5,779	3,235
		231	EMPLOYER'S HOSPITAL INS COST	-	7,018	(7,018)	-	22,190	(22,190)	7,557	6,207	1,350
	5830	131	INSTR SUPPORT I-REG PAY	-	455,731	(455,731)	-	536,148	(536,148)	49,330	-	49,330
		211	EMPLOYER'S SOC SEC COST REGULAR	-	34,339	(34,339)	-	39,621	(39,621)	3,774	-	3,774
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	106,487	(106,487)	-	131,269	(131,269)	12,343	-	12,343
		231	EMPLOYER'S HOSPITAL INS COST	-	55,039	(55,039)	-	70,352	(70,352)	7,557	-	7,557
	5840	131	INSTR SUPPORT I-REG PAY	-	50,097	(50,097)	-	59,879	(59,879)	54,260	5,464	48,796
		211	EMPLOYER'S SOC SEC COST REGULAR	-	3,552	(3,552)	-	4,270	(4,270)	4,151	418	3,733
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	11,485	(11,485)	-	12,528	(12,528)	13,576	612	12,964
		231	EMPLOYER'S HOSPITAL INS COST	-	7,018	(7,018)	-	9,151	(9,151)	7,557	2,924	4,633
		411	SUPPLIES AND MATERIALS	-	-	-	294,692	79,440	18,020	9,751	8,269	
	5850	149	SCHOOL RESOURCE OFFICER	-	-	-	-	59,153	(59,153)	57,481	43,110	14,371
		184	LONGEVITY PAY	-	-	-	-	3,674	(3,674)	2,587	-	2,587
		211	EMPLOYER'S SOC SEC COST REGULAR	-	-	-	-	4,260	(4,260)	4,595	3,014	1,581
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	-	-	-	15,392	(15,392)	14,382	10,785	3,597
		231	EMPLOYER'S HOSPITAL INS COST	-	-	-	-	5,453	(5,453)	7,557	5,622	1,935
		311	CONTRACTED SERVICES	-	616,885	(616,885)	780,000	691,149	88,851	672,014	513,037	158,977
	5860	418	COMPUTER SOFTWARE AND SUPPLIES	14,692	420,629	(405,937)	-	314,787	(314,787)	275,000	294,522	(19,522)
		135	LEAD TEACHER	-	192,964	(192,964)	-	206,748	(206,748)	13,000	12,049	951
		211	EMPLOYER'S SOC SEC COST REGULAR	-	14,228	(14,228)	-	14,729	(14,729)	1,000	925	75
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	44,304	(44,304)	-	50,653	(50,653)	4,000	3,686	314
		231	EMPLOYER'S HOSPITAL INS COST	-	20,025	(20,025)	-	29,073	(29,073)	5,500	5,264	236
		411	SUPPLIES AND MATERIALS	-	-	-	-	-	-	65,000	60,498	4,502
			Total School-Based Support Services	1,564,692	2,529,031	(964,339)	2,784,692	3,073,716	(289,024)	1,606,697	1,069,142	537,555
	6100	Support & Development Services										
	6110	113	DIRECTOR AND/OR SUPERVISOR	-	105,178	(105,178)	-	120,752	(120,752)	29,395	38,201	(8,806)
		181	SUPPLEMENT/SUPPLEMENTARY PAY	-	13,497	(13,497)	-	15,015	(15,015)	43,000	10,589	32,411
		211	EMPLOYER'S SOC SEC COST REGULAR	-	8,141	(8,141)	-	9,605	(9,605)	2,249	3,448	(1,199)
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	25,641	(25,641)	-	32,113	(32,113)	7,354	11,573	(4,219)
		231	EMPLOYER'S HOSPITAL INS COST	-	9,124	(9,124)	-	10,433	(10,433)	2,268	3,617	(1,349)
	6120	113	DIRECTOR AND/OR SUPERVISOR	-	67,629	(67,629)	-	79,803	(79,803)	80,384	66,674	13,710
		211	EMPLOYER'S SOC SEC COST REGULAR	-	4,829	(4,829)	-	5,849	(5,849)	6,150	4,642	1,508
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	16,270	(16,270)	-	20,688	(20,688)	20,112	16,680	3,432
		231	EMPLOYER'S HOSPITAL INS COST	-	7,021	(7,021)	-	7,401	(7,401)	7,557	6,210	1,347
			Total Support & Development Services	-	257,330	(257,330)	-	301,659	(301,659)	198,469	161,634	36,835
	6200	Special Population Support & Development Svcs										
	6200	113	DIRECTOR AND/OR SUPERVISOR	-	-	-	-	6,738	(6,738)	76,128	43,501	32,627
		181	SUPPLEMENT/SUPPLEMENTARY PAY	-	12,891	(12,891)	-	18,799	(18,799)	32,000	20,950	11,050
		211	EMPLOYER'S SOC SEC COST REGULAR	-	906	(906)	-	1,718	(1,718)	5,824	4,689	1,135
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	2,726	(2,726)	-	5,521	(5,521)	19,047	16,126	2,921
	6206	113	DIRECTOR AND/OR SUPERVISOR	-	41,197	(41,197)	-	61,598	(61,598)	37,330	31,356	5,974
		211	EMPLOYER'S SOC SEC COST REGULAR	-	3,198	(3,198)	-	4,806	(4,806)	2,856	2,343	513

Rutherford County Schools
Budget Analysis

Fund	Purpose	Object	2022			2023			2024		
			Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
2	6206	221	-	9,962	(9,962)	-	15,814	(15,814)	9,340	7,852	1,488
		231	-	7,022	(7,022)	-	4,509	(4,509)	3,779	3,107	672
		Total Special Pop Support & Dev Services	-	77,902	(77,902)	-	119,503	(119,503)	186,304	129,924	56,380
6300		Alternative Programs Support & Development Svcs									
6304	184	LONGEVITY PAY	-	17,025	(17,025)	-	5,076	(5,076)	5,200	5,454	(254)
		Total Alt Programs Support & Dev Services	-	17,025	(17,025)	-	5,076	(5,076)	5,200	5,454	(254)
6400		Technology Support Services									
6400	311	CONTRACTED SERVICES	-	-	-	-	3,905	(3,905)	24,952	13,507	11,445
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	3,916	(3,916)	-	7,098	(7,098)	18,000	571	17,429
6401	113	DIRECTOR AND/OR SUPERVISOR	-	165,152	(165,152)	-	166,817	(166,817)	173,490	130,117	43,373
	151	OFFICE SUPPORT	-	17,755	(17,755)	-	17,970	(17,970)	18,741	14,309	4,432
	153	ADMIN SPECIALIST SALARY	-	51,022	(51,022)	-	55,120	(55,120)	57,325	42,993	14,332
	181	SUPPLEMENT/SUPPLEMENTARY PAY	-	15,549	(15,549)	-	23,235	(23,235)	31,000	21,089	9,911
	211	EMPLOYER'S SOC SEC COST REGULAR	-	17,885	(17,885)	-	19,007	(19,007)	19,542	15,093	4,449
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	57,141	(57,141)	-	64,470	(64,470)	62,439	52,164	10,275
	231	EMPLOYER'S HOSPITAL INS COST	-	23,654	(23,654)	-	25,892	(25,892)	26,450	22,171	4,279
		Total Technology Support Services	-	352,074	(352,074)	-	383,514	(383,514)	431,939	312,014	119,925
6500		Operational Support Services									
6510	341	TELEPHONE	-	22,589	(22,589)	-	23,623	(23,623)	155,000	13,226	141,774
	343	TELECOMMUNICATIONS SERVICES	-	87,289	(87,289)	-	112,511	(112,511)	115,000	36,925	78,075
	344	MOBILE COMMUNICATION COSTS	-	55,596	(55,596)	-	57,744	(57,744)	68,000	35,961	32,039
6520	151	OFFICE SUPPORT	-	18,380	(18,380)	-	19,096	(19,096)	18,741	14,837	3,904
	211	EMPLOYER'S SOC SEC COST REGULAR	-	1,297	(1,297)	-	1,358	(1,358)	1,434	1,060	374
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	4,145	(4,145)	-	4,678	(4,678)	4,689	3,711	978
	231	EMPLOYER'S HOSPITAL INS COST	-	3,509	(3,509)	-	3,698	(3,698)	3,778	3,103	675
6530	321	PUBLIC UTILITIES - ELECTRIC	-	1,243,229	(1,243,229)	-	1,313,518	(1,313,518)	1,225,000	968,461	256,539
	322	PUBLIC UTILITIES - NATURAL GAS	-	170,674	(170,674)	-	181,451	(181,451)	185,000	116,969	68,031
	323	PUBLIC UTILITIES - WATER/SEWER	4,785,376	334,261	4,451,115	5,030,000	417,658	4,612,342	425,000	238,765	186,235
	324	WASTE MANAGEMENT	-	196,081	(196,081)	-	206,328	(206,328)	210,000	121,640	88,360
6540	411	SUPPLIES AND MATERIALS	-	320,914	(320,914)	-	174,474	(174,474)	77,000	160,568	(83,568)
6550	113	DIRECTOR AND/OR SUPERVISOR	-	73,353	(73,353)	-	71,763	(71,763)	70,720	54,520	16,200
	175	SKILLED TRADES	700,000	47,681	652,319	240,000	49,088	190,912	51,168	38,500	12,668
	181	SUPPLEMENT/SUPPLEMENTARY PAY	250,000	4,140	245,860	275,000	8,991	266,009	36,000	16,346	19,654
	199	OVERTIME PAY	-	1,314	(1,314)	-	692	(692)	700	548	152
	211	EMPLOYER'S SOC SEC COST REGULAR	-	9,082	(9,082)	-	9,344	(9,344)	9,377	7,174	2,203
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	29,034	(29,034)	-	31,981	(31,981)	30,672	25,788	4,884
	231	EMPLOYER'S HOSPITAL INS COST	-	15,337	(15,337)	-	14,793	(14,793)	15,114	13,675	1,439
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	1,014	(1,014)	-	14,412	(14,412)	14,500	-	14,500
	319	OTHER PROFESSIONAL/TECH SERVICES	-	33,099	(33,099)	-	23,605	(23,605)	19,000	437	18,563
	342	POSTAGE	-	-	-	-	46	(46)	50	-	50
	411	SUPPLIES AND MATERIALS	-	-	-	-	3,303	(3,303)	2,000	156	1,844
	418	COMPUTER SOFTWARE AND SUPPLIES	-	1,571	(1,571)	-	3,173	(3,173)	3,000	3,974	(974)
	422	REPAIR, MATERIALS, RELATED LABOR	-	27,798	(27,798)	-	55,230	(55,230)	65,000	14,446	50,554
	423	GAS/DIESEL FUEL	-	193,899	(193,899)	-	55,970	(55,970)	56,000	120	55,880
	425	TIRES AND TUBES	-	-	-	-	1,918	(1,918)	2,000	-	2,000
	552	LICENSE/TITLE FEES	-	5,172	(5,172)	-	6,346	(6,346)	6,400	-	6,400
6580	153	ADMIN SPECIALIST SALARY	-	57,327	(57,327)	-	42,952	(42,952)	44,671	41,991	2,680
	175	SKILLED TRADES	-	861,963	(861,963)	95,000	898,118	(803,118)	949,311	715,961	233,350

Rutherford County Schools
Budget Analysis

Fund	Purpose	Object	2022			2023			2024			
			Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	
2	6580	199	OVERTIME PAY	-	3,284	(3,284)	-	4,338	(4,338)	5,000	2,592	2,408
		211	EMPLOYER'S SOC SEC COST REGULAR	-	65,649	(65,649)	-	68,065	(68,065)	76,040	54,794	21,246
		221	EMPLOYER'S RETIREMENT COST REGULAR	-	211,835	(211,835)	-	231,259	(231,259)	248,695	190,312	58,383
		231	EMPLOYER'S HOSPITAL INS COST	-	158,500	(158,500)	-	165,080	(165,080)	173,811	140,987	32,824
		319	OTHER PROFESSIONAL/TECH SERVICES	-	215,538	(215,538)	-	253,949	(253,949)	260,000	151,260	108,740
		325	CONTRACTED REPAIRS-LAND/BLDGS	-	-	-	-	6,250	(6,250)	10,000	-	10,000
		361	MEMBERSHIP DUES/FEEES	-	-	-	-	4,670	(4,670)	2,340	-	2,340
		411	SUPPLIES AND MATERIALS	-	464,253	(464,253)	-	567,794	(567,794)	575,000	408,226	166,774
		422	REPAIR, MATERIALS, RELATED LABOR	-	292,746	(292,746)	-	431,477	(431,477)	350,000	294,182	55,818
		461	FURNITURE/EQUIPMENT INVENTORIES	-	2,731	(2,731)	-	16,881	(16,881)	17,000	17,101	(101)
			Total Operations Support Services	5,735,376	5,234,284	501,092	5,640,000	5,557,625	82,375	5,582,211	3,908,316	1,673,895
6600			Financial & Human Resources Services									
6610	181	SUPPLEMENT/SUPPLEMENTARY PAY	-	15,939	(15,939)	-	16,754	(16,754)	71,000	10,449	60,551	
	311	CONTRACTED SERVICES	-	54,822	(54,822)	-	51,935	(51,935)	43,500	43,446	54	
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	2,414	(2,414)	-	4,779	(4,779)	7,500	893	6,607	
	319	OTHER PROFESSIONAL/TECH SERVICES	-	16,279	(16,279)	-	15,631	(15,631)	15,413	15,788	(375)	
	332	TRAVEL REIMBURSEMENT	-	5,698	(5,698)	-	2,879	(2,879)	3,500	757	2,743	
	361	MEMBERSHIP DUES/FEEES	-	2,735	(2,735)	-	3,135	(3,135)	5,250	1,922	3,328	
	411	SUPPLIES AND MATERIALS	-	17,733	(17,733)	-	3,811	(3,811)	5,000	13,939	(8,939)	
6611	151	OFFICE SUPPORT	600,000	80,704	519,296	-	75,837	(75,837)	38,189	29,726	8,463	
	153	ADMIN SPECIALIST SALARE	-	49,316	(49,316)	-	74,210	(74,210)	46,842	35,206	11,636	
	211	EMPLOYER'S SOC SEC COST REGULAR	-	8,138	(8,138)	-	10,148	(10,148)	6,505	4,377	2,128	
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	29,554	(29,554)	-	36,761	(36,761)	21,275	16,244	5,031	
	231	EMPLOYER'S HOSPITAL INS COST	-	20,287	(20,287)	-	21,318	(21,318)	15,114	12,415	2,699	
6613	232	EMPLOYER'S WORKERS COMP INS	-	135,656	(135,656)	-	200,673	(200,673)	219,795	211,709	8,086	
	371	LIABILITY INSURANCE	-	318,833	(318,833)	-	360,569	(360,569)	177,717	177,716	1	
	372	VEHICLE LIABILITY INSURANCE	-	97,743	(97,743)	-	102,738	(102,738)	100,712	100,779	(67)	
	373	PROPERTY INSURANCE	1,700,000	-	1,700,000	1,400,000	-	1,400,000	239,975	289,975	(50,000)	
	375	FIDELITY BOND PREMIUM	-	-	-	-	528	(528)	600	157	443	
	378	SCHOLASTIC ACCIDENT INSURANCE	-	85,173	(85,173)	-	58,882	(58,882)	68,798	69,072	(274)	
6620	411	SUPPLIES AND MATERIALS	-	13,604	(13,604)	-	33,222	(33,222)	15,000	4,527	10,473	
	418	COMPUTER SOFTWARE AND SUPPLIES	-	14,057	(14,057)	-	-	-	20,000	19,228	772	
6621	151	OFFICE SUPPORT	-	162,526	(162,526)	515,000	188,623	326,377	172,578	138,925	33,653	
	211	EMPLOYER'S SOC SEC COST REGULAR	-	11,924	(11,924)	-	13,286	(13,286)	13,202	10,251	2,951	
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	37,597	(37,597)	-	35,949	(35,949)	53,179	25,553	27,626	
	231	EMPLOYER'S HOSPITAL INS COST	-	29,826	(29,826)	-	29,045	(29,045)	32,118	19,647	12,471	
			Total Financial & Human Resources Services	2,300,000	1,210,558	1,089,442	1,915,000	1,340,713	574,287	1,392,762	1,252,701	140,061
6700			Accountability Services									
6710	113	DIRECTOR AND/OR SUPERVISOR	-	77,376	(77,376)	-	75,216	(75,216)	78,226	58,669	19,557	
	151	OFFICE SUPPORT	-	36,749	(36,749)	-	28,272	(28,272)	29,396	22,032	7,364	
	181	SUPPLEMENT/SUPPLEMENTARY PAY	-	4,343	(4,343)	-	6,774	(6,774)	9,000	6,871	2,129	
	211	EMPLOYER'S SOC SEC COST REGULAR	-	8,952	(8,952)	-	8,374	(8,374)	8,233	6,654	1,579	
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	21,023	(21,023)	-	19,933	(19,933)	19,573	16,323	3,250	
	231	EMPLOYER'S HOSPITAL INS COST	-	7,018	(7,018)	-	7,396	(7,396)	7,557	6,207	1,350	
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	5,905	(5,905)	-	3,349	(3,349)	1,100	2,118	(1,018)	
			Total Accountability Services	-	161,366	(161,366)	-	149,314	(149,314)	153,085	118,874	34,211

Rutherford County Schools
 Fiscal Year 2024-2025
 Capital Budget Request

Capital Priorities		
School	Project by Priority Need	Estimated Cost
R-S Central, East & CHASE High Schools	Civil Right Review	\$ 65,000
CHASE Middle School	Replace Gym/8th Grade Roof	100,000
East Rutherford High School	Replace Field House Roof	100,000
R-S Central, East & CHASE Middle Schools, and Harris Elementary	Cyber Security Upgrades to Legacy System for HVAC	80,000
CHASE High School	Drainage Issues Baseball Field	50,000
East Rutherford Middle School	HVAC Controls	30,000
Harris Elementary	Replace Gym Floor	80,000
Forrest Hunt Elementary	Replace Guttering	60,000
R-S Central, East, and CHASE High Schools	Irrigation Repairs and Installation	75,000
Central Office	Boiler Repair	15,000
East Rutherford High School	Pave Student Parking, Bus Parking and Front Drive	275,000
R-S Central High School	Pave Student Drive/Parking and bus Drive/Parking	350,000
Harris Elementary	Pave Lower Parking Area	115,000
CHASE High School	Replace Gymnasium Bleachers/Install Softball Bleachers	190,000
	Total	<u>\$ 1,585,000</u>

Summary by Project Type		
School	Project in Cost Estimate Order	Estimated Cost
R-S Central & East High Schools & Harris Elementary	Paving Projects	\$ 740,000
CHASE Middle School, East High School, and Forrest Hunt Elementary	Roof/Guttering Projects	260,000
CHASE High School	Bleacher Projects	190,000
R-S Central and East High Schools, CHASE and East Middle Schools, Harris Elementary, and Central Office	HVAC Projects	125,000
Harris Elementary	Flooring Projects	80,000
R-S Central, East, and CHASE High Schools	Irrigation Projects	75,000
R-S Central, East, and CHASE High Schools	Civil Rights Review Projects	65,000
CHASE High School	Grading/Drainage Projects	50,000
		<u>\$ 1,585,000</u>

Rutherford County Schools
Budget Glossary

Purpose Code	Purpose Description
5100	Regular Instructional Services Activity costs providing students with learning experiences to prepare them for activities as workers, citizens, and family members.
5200	Special Populations Instructional Services Activity costs identifying and serving students with special physical, emotional or mental impediments to learning. This category includes those students identified as needing specialized services such as limited English proficiency and gifted education.
5300	Alternative Programs and Services Cost of activities designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide special alternative and/or additional learning opportunities for at-risk students.
5400	School Leadership and Support Services Activity costs for directing and managing learning opportunities for students within a particular school, including clerical.
5500	Co-Curricular Services Costs of school-sponsored activities designed to motivate students, provide enjoyable experiences and assist in skill development. These activities supplement regular instructional programs and include activities such as band, choir, speech, and debate.
5800	School-Based Support Services School-based student and teacher support activities facilitate and enhance learning opportunities, including the areas of educational media services, student accounting, guidance services, instructional technology, health, safety and security support services.
6100	Support and Development Services Costs that provide program leadership, support, and development services providing students with learning experiences to prepare them for activities as workers, citizens, and family members, including JROTC, arts, physical education, foreign language, technology, home bound support services, and students in the Career Technology Education track.
6200	Special Population Support and Development Services Costs of providing program leadership, support, and development services in identifying and servicing students have special physical, emotional, or mental impediments to learning.
6300	Alternative Programs Support and Development Services Costs of activities to provide program leadership, support, and development services for programs designed to identify students likely to be unsuccessful in traditional classrooms and/or to drop out and to provide alternative and/or additional learning opportunities. This includes summer school, remediation, alcohol and drug prevention, and extended day services.
6400	Technology Support Services Costs of centrally based activities for implementing, supporting, and maintaining the computer hardware, software, peripherals, and technical infrastructure of the district.
6500	Operational Support Services Costs operational support for the district such as printing, coping, communications, utilities, transportation of students, facilities maintenance and custodial services.
6600	Financial and Human Resources Services Costs of financial operations of the district, including, budgeting, receiving and disbursing funds, payroll, purchasing, risk management, reporting, recruitment, retention, and development of the human resources of the district.
6700	Accountability Services Cost of activities concerned with development, administration, reports and analysis of student progress, testing and reporting student and school performance.
6800	System-wide Pupil Support Services Cost of activities that provide program leadership, support and development services for system-wide pupil support activities such as media support, guidance, health, safety and security, and instructional technology support.
6900	Policy, Leadership & Public Relations Services Costs of activities concerned with the overall general administration of and executive responsibility for the entire district.
8100	Charter Schools Includes payments to other school units as required by law which are generally for tuition and transportation services rendered to pupils residing in the county.

Rutherford County Schools
Local Current Expense Budget Request
Fiscal Year 2024-2025

Endnotes

(1) The increase in specific wages and salary costs does not reflect an increase in positions. These increased costs represent permanent positions funded with ESSER III dollars post-pandemic to lighten the burden on the flat-funded local current expense budget and maximize the use of ESSER III dollars. These permanent positions must be moved back into the local expense budget. Along with the increase in wage and salary costs, increased taxes and benefits are also presented.

(2) These line item costs have been increased in anticipation of additional costs related to executing plans related to the Operations Research and Education Laboratory ("ORED") report on school consolidation.

(3) These line item costs have been increased due to continuing economic conditions within Rutherford County and North Carolina.