

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

Index

		Page
•	Superintendent's Budget Message	1
•	Fiscal Year 2024 - 2025 Budget Request	3
•	Budget Analysis	7
•	Fiscal Year 2024 - 2025 Capital Outlay Request	12
•	Glossary	13
•	Endnotes	14



SUPERINTENDENT

David M. Sutton, Ed.D.

Forest City, NC 28043
BOARD OF EDUCATION
Phillip Manuae Chain

382 West Main Street

BOARD OF EDUCATION Phillip Morrow, Chair Rick Ficklin, Vice Chair Angel King Phone: (828) 288-2200 Fax: (828) 288-2490

April Mayse Brandi Nanney Paul Scott Tracy Short

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.

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

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

Purpose	Object	Description	Allocated Budget 2023-2024	Requested Budget 2024-2025	t
5100		Regular Instructional Services			
5110	121	TEACHER SALARIES	\$ 108,516	\$ 877,020	0 (1)
	162	SUB TEACHER REG TEACHER PAY	5,000	5,00	
	181	SUPPLEMENT/SUPPLEMENTARY PAY	560,000	576,80	
	198	TUTORIAL PAY	1,750	2,00	
	198	OVERTIME PAY	20	2,00	-
	211	EMPLOYER'S SOC SEC	8,532	67,33	0
	211	EMPLOYER'S RETIREMENT	26,651	218,09	
	221	EMPLOYER'S HOSPITAL INS	15,114	161,88	
	231	EMPLOYER'S UNEMPLOYMENT INS	14,000	250,00	
	235	EMPLOYER'S UNEMPLOYMENT INS EMPLOYER'S LIFE INS	30,000	30,90	
	312	PROFESSIONAL DEVELOPMENT	30,000	22,00	
	411	SUPPLIES AND MATERIALS	343,210	220,00	
	418	COMPUTER SOFTWARE AND SUPPLIES	26,200	26,20	
5116	462	COMPUTER EQUIPMENT-INVENTORIED	581,550	400,00	
5116	143	TUTOR PAY	6,000	6,18	
	211	EMPLOYER'S SOC SEC	459	47	
	221	EMPLOYER'S RETIREMENT	1,501	1,54	
	311	CONTRACTED SERVICES	149,700	150,44	
		Total Regular Instructional Support	1,910,203	11.25% 3,015,87	6 15.
5200		Special Populations Instructional Services			_
5210	181	SUPPLEMENT/SUPPLEMENTARY PAY	140,000	144,20	
		Total Special Population Instructional Services	140,000	0.82% 144,20	0 0.'
5300		Alternative Programs & Services			
5310	181	SUPPLEMENT/SUPPLEMENTARY PAY	60,000	61,80	0
5320	131	INSTR SUPPORT I-REG SALARY	46,693	48,094	4
	211	EMPLOYER'S SOC SEC	3,572	3,67	9
	221	EMPLOYER'S RETIREMENT	11,683	11,74	1
	231	EMPLOYER'S HOSPITAL INS	6,046	6,46	9
		Total Alternative Programs & Services	127,994	0.75% 131,784	
5400		School Leadership & Support Services			
5400	411	SUPPLIES AND MATERIALS	6,915	5,00	0
		OFFICE CURRORS OF A LANGE			
5403	151	OFFICE SUPPORT SALARIES	01,244	63,08	1
5403			61,244 4,685	63,08 4,82	
5403	211	EMPLOYER'S SOC SEC COST REGULAR	4,685	4,82	6
5403	211 221	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR	4,685 21,323	4,82 21,43	6 0
	211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST	4,685 21,323 12,847	4,82 21,43 13,74	6 0 6
5410	211 221 231 182	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX	4,685 21,323 12,847 302,500	4,82 21,43 13,74 302,50	6 0 6 0
	211 221 231 182 116	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY	4,685 21,323 12,847 302,500 697,410	4,82 21,43 13,74 302,50 718,33	6 0 6 0 2 <i>(1)</i>
5410	211 221 231 182 116 192	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE	4,685 21,323 12,847 302,500 697,410 102,500	4,82 21,43 13,74 302,50 718,33 105,57	6 0 6 0 2 <i>(1)</i> 5
5410	211 221 231 182 116 192 211	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586	4,82 21,43 13,74 302,50 718,33 105,57 65,49	6 0 6 0 2 <i>(1)</i> 5 4
5410	211 221 231 182 116 192 211 221	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67	6 0 6 2 2 5 4 7
5410	211 221 231 182 116 192 211	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586	4,82 21,43 13,74 302,50 718,33 105,57 65,49	6 0 2 5 4 7 8
5410 5420	211 221 231 182 116 192 211 221	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENC EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11	6 0 6 2 2 5 4 7 8
5410 5420 5500	211 221 231 182 116 192 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENC EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ (l) \\ 5 \\ 4 \\ 7 \\ 8 \\ 9 \\ 8.2 \end{array} $
5410 5420 5500 5501	211 221 231 182 116 192 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENC EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 8 \\ 2 \\ 8 \\ 3 \\ 8 \\ 2 \\ 0 \\ 0 \end{array} $
5410 5420 5500	211 221 231 182 116 192 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENC EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 9 \\ 8 \\ 2 \\ 8 \\ 2 \\ 0 \\ 0 \\ 0 \end{array} $
5410 5420 5500 5501 5502	211 221 231 182 116 192 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY TOTAL Co-Curricular Services	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 <u>98,241</u> 1,578,890 475,000 20,000	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,60	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 9 \\ 8 \\ 2 \\ 8 \\ 2 \\ 0 \\ 0 \\ 0 \end{array} $
5410 5420 5500 5501 5502 5800	211 221 231 182 116 192 211 221 231 181 181	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,25 20,60 2.92% 509,85	$\begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ (1) \\ 5 \\ 4 \\ 7 \\ 8 \\ 9 \\ 8 \\ .2 \\ .2 \\ .2 \\ .2 \\ .2 \\ .2 \\ .2 \\ .2$
5410 5420 5500 5501 5502	211 221 231 182 116 192 211 221 231 181 181 181	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,60 2.92% 509,85	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 8 \\ 2 \\ 1 \\ 3 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1$
5410 5420 5500 5501 5502 5800	211 221 231 182 116 192 211 221 231 181 181 181	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,60 2.92% 509,85	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 2 \\ 3 \\ 1 \\ 0 \end{array} $
5410 5420 5500 5501 5502 5800	211 221 231 182 116 192 211 221 231 181 181 181 131 181 211	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000 104,430 105,000 7,989	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,600 2.92% 509,850 458,81 108,150 35,100	$ \begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 0 \end{array} $ 8.2 $ \begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \end{array} $
5410 5420 5500 5501 5502 5800	211 221 231 182 116 192 211 221 231 181 181 181 181 211 221	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000 104,430 105,000 7,989 26,128	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,600 2.92% 509,850 458,81 108,150 35,100 114,07	$\begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 2 \\ \end{array} $ 8.2
5410 5420 5500 5501 5502 5800 5810	211 221 231 182 116 192 211 221 231 181 181 181 181 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ \hline 1,578,890\\ \hline 475,000\\ \underline{20,000}\\ 495,000\\ \hline 104,430\\ 105,000\\ 7,989\\ 26,128\\ 15,114\\ \end{array}$	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 2.92% 509,850 458,81 108,150 35,100 114,07 64,74	$\begin{array}{c} 6 \\ 0 \\ 2 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 2 \\ 2 \end{array}$ 8.2
5410 5420 5500 5501 5502 5800	211 221 231 182 116 192 211 221 231 181 181 181 211 221 231 151	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR	4,685 21,323 12,847 302,500 697,410 102,500 63,586 207,639 98,241 1,578,890 475,000 20,000 495,000 104,430 105,000 7,989 26,128	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 2.92% 509,850 458,81 108,150 35,10 114,07 64,74 37,10	$\begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 2 \\ 6 \\ \end{array} $ 8.2
5410 5420 5500 5501 5502 5800 5810	211 221 231 182 116 192 211 221 231 181 181 181 181 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ \hline 1,578,890\\ \hline 475,000\\ \underline{20,000}\\ 495,000\\ \hline 104,430\\ 105,000\\ 7,989\\ 26,128\\ 15,114\\ 36,025\\ 2,756\\ \hline \end{array}$	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 2.92% 509,850 458,81 108,150 35,100 114,07 64,74	$\begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 4 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 2 \\ 6 \\ \end{array} $ 8.2
5410 5420 5500 5501 5502 5800 5810	211 221 231 182 116 192 211 221 231 181 181 181 211 221 231 151	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST OFFICE SUPPORT SALARIES	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ 1,578,890\\ \hline \\ 475,000\\ 20,000\\ \hline \\ 495,000\\ \hline \\ 104,430\\ 105,000\\ 7,989\\ 26,128\\ 15,114\\ 36,025\\ \end{array}$	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 2.92% 509,850 458,81 108,150 35,10 114,07 64,74 37,10	$\begin{array}{c} 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 9 \\ 8 \\ 3 \\ (1) \\ 0 \\ 2 \\ 6 \\ 9 \\ \end{array}$
5410 5420 5500 5501 5502 5800 5810	211 221 231 182 116 192 211 221 231 181 181 181 211 221 231 151 211	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST OFFICE SUPPORT SALARIES EMPLOYER'S SOC SEC COST REGULAR	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ \hline 1,578,890\\ \hline 475,000\\ \underline{20,000}\\ 495,000\\ \hline 104,430\\ 105,000\\ 7,989\\ 26,128\\ 15,114\\ 36,025\\ 2,756\\ \hline \end{array}$	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 2.92% 509,850 458,81 108,150 35,10 114,07 64,74 37,10 2,83	$ \begin{array}{c} 6 \\ 6 \\ 0 \\ 2 \\ 7 \\ 8 \\ 9 \\ 0 \\ 0 \\ 0 \\ 2 \\ 2 \\ 6 \\ 9 \\ 9 \\ 9 \end{array} $ $ \begin{array}{c} 8.2 \\ 0 \\ 0 \\ 2.4 \\ 8.2 \\ 0 \\ 0 \\ 0 \\ 2 \\ 9 \\ 9 \end{array} $
5410 5420 5500 5501 5502 5800 5810 5820	211 221 231 182 116 192 211 221 231 181 181 181 211 221 231	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST OFFICE SUPPORT SALARIES EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S NOT SEC COST REGULAR EMPLOYER'S HOSPITAL INS COST	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ 1,578,890\\ \hline \\ 475,000\\ 20,000\\ \hline \\ 495,000\\ \hline \\ 104,430\\ 105,000\\ 7,989\\ 26,128\\ 15,114\\ 36,025\\ 2,756\\ 9,014\\ 7,557\\ \hline \end{array}$	4,82 21,43 13,74 302,50 718,33 105,57 65,49 208,67 105,11 9.30% 1,613,77 489,250 20,600 2.92% 509,850 458,81 108,150 35,10 114,07 64,74 37,10 2,83 9,055 8,08	$\begin{array}{c} 6 \\ 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ 1 \\ 7 \\ 8 \\ 9 \\ 8 \\ 2 \\ 1 \\ 0 \\ 0 \\ 0 \\ 2 \\ 2 \\ 6 \\ 9 \\ 9 \\ 6 \\ \end{array}$
5410 5420 5500 5501 5502 5800 5810	211 221 231 182 116 192 211 221 231 181 181 181 211 221 231 151 211 221	EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST EMPLOYEE ALLOWANCES TAX ASST PRINCIPAL (NON-TEACHING) SALARY ADD'L RESPONSIBILITY STIPENE EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST Total School Leadership & Support Services Co-Curricular Services SUPPLEMENT/SUPPLEMENTARY PAY SUPPLEMENT/SUPPLEMENTARY PAY Total Co-Curricular Services INSTR SUPPORT I-REG PAY SUPPLEMENT/SUPPLEMENTARY PAY EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST OFFICE SUPPORT SALARIES EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR EMPLOYER'S SOC SEC COST REGULAR	$\begin{array}{c} 4,685\\ 21,323\\ 12,847\\ 302,500\\ 697,410\\ 102,500\\ 63,586\\ 207,639\\ 98,241\\ \hline 1,578,890\\ \hline 475,000\\ 20,000\\ \hline 495,000\\ \hline 104,430\\ 105,000\\ \hline 7,989\\ 26,128\\ 15,114\\ 36,025\\ 2,756\\ 9,014\\ \end{array}$	$\begin{array}{c} 4,82\\ 21,43\\ 13,74\\ 302,50\\ 718,33\\ 105,57\\ 65,49\\ 208,67\\ 105,11\\ 9.30\% \hline 1,613,77\\ 20,600\\ 2.92\% \hline 20,600\\ 2.92\% \hline 509,850\\ 458,81\\ 108,15\\ 35,10\\ 114,07\\ 64,74\\ 37,10\\ 2,83\\ 9,05\\ \end{array}$	$\begin{array}{c} 6 \\ 6 \\ 0 \\ 6 \\ 0 \\ 2 \\ (l) \\ 5 \\ 4 \\ 7 \\ 8 \\ 9 \\ 8 \\ 2 \\ 0 \\ 0 \\ 0 \\ 2 \\ 2 \\ 6 \\ 9 \\ 9 \\ 6 \\ 0 \\ (l) \\ (l) \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0$

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
		231	EMPLOYER'S HOSPITAL INS COST	7,557		32,371
	5840	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
	50.50	411	SUPPLIES AND MATERIALS	18,020		-
	5850	149	SCHOOL RESOURCE OFFICER PAY	57,481		59,205
		184 211	LONGEVITY PAY EMPLOYER'S SOC SEC COST REGULAR	2,587 4,595		2,665 4,733
		211	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.
	6100 6110	113	Support & Development Services DIRECTOR AND/OR SUPERVISOR SALARY	29,395		30,277
	0110	113	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.
	6200	110	Special Population Support & Development Services	56100		50.412
	6200	113 181	DIRECTOR AND/OR SUPERVISOR SALARY SUPPLEMENT/SUPPLEMENTARY PAY	76,128		78,412 32,960
		211	EMPLOYER'S SOC SEC COST REGULAR	32,000 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.
	6300		Alternative Programs Support and Development Serv			
	6304	184	LONGEVITY PAY	5,200		5,356
			Total Alt Programs Support & Dev Services	5,200	0.03%	5,356 0.4
	6400		Technology Support Services			
	6400	311	CONTRACTED E-RATE COMMUNICATION SVCS	24,952		24,500
	6401	312	WORKSHOP EXP/ALLOWABLE TRAVEL	18,000 173,490		8,000 178,695
	6401	113 151	DIRECTOR AND/OR SUPERVISOR SALARY OFFICE SUPPORT SALARY	173,490		178,095 118,206 (1)
		151	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.
	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

runa	Purpose	Object	Description	Allocated Budget 2023-2024	Requested Budget 2024-2025	_
		231	EMPLOYER'S HOSPITAL INS COST	3,778	4,042	-
	6530	321	PUBLIC UTILITIES - ELECTRIC	1,225,000	1,350,161	(3)
	0000	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	
		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	
	6580	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	32.87% 5,574,553	28.3
	6600		Financial & Human Resources Services			
	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	
		221	EMPLOYER'S RETIREMENT COST REGULAR	21,275	26,725	
		231	EMPLOYER'S HOSPITAL INS COST	15,114	19,410	
	6613	232	EMPLOYER'S WORKERS COMP INS	219,795	241,775	
		371	LIABILITY INSURANCE	177,717	195,489	
		372	VEHICLE LIABILITY INSURANCE	100,712	110,783	
		373	PROPERTY INSURANCE	239,975	263,973	(3)
		375	FIDELITY BOND PREMIUM	600	250	
		378	SCHOLASTIC ACCIDENT INSURANCE	68,798	75,678	(3)
	6620	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	
		211				
		221	EMPLOYER'S RETIREMENT COST REGULAR	53,179	53,445	
			EMPLOYER'S RETIREMENT COST REGULAR EMPLOYER'S HOSPITAL INS COST	53,179 32,118	53,445 34,366	

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

	Purpose	Object	Description	Allocated Budget 2023-2024		Requested Budget 2024-2025	_
6700	0		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 Total Accountability Services	1,100 153,085	0.90%	1,000 157,358	0.80%
6800	0		System-wide Pupil Support Services				
6820	0	181	SUPPLEMENT/SUPPLEMENTARY PAY	3,000		3,090	
6850	0	345	SECURITY MONITORING	5,000		10,000	(3)
		422	REPAIR, MATERIALS, RELATED LABOR	7,000		3,500	
6860	0	422	REPAIR,MATERIALS,RELATED LABOR Total System-wide Pupil Support Services	<u> 14,000</u> 29,000	0.17%	12,000 28,590	0.15%
6900	0		Policy, Leadership & Public Relations Services				•
6910	0	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	
(0.0	<u>_</u>	451	FOOD PURCHASES	3,735		-	
6920		311	CONTRACTED LEGAL SERVICES	75,000		190,000	
6932		311	CONTRACTED AUDIT SERVICES	38,000		40,500	
6940	0	311 313	CONTRACTED SERVICES ADVERTISING COST	70,500 3,200		80,000 2,000	(5)
		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	
694	1	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	
		332 411	TRAVEL REIMBURSEMENT SUPPLIES AND MATERIALS	1,800 4,200		500 1,000	
		418	COMPUTER SOFTWARE AND SUPPLIES	4,200 8,000		2,000	
6942	2	151	OFFICE SUPPORT SALARY	38,189		39,335	
0712	-	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	0	311	CONTRACTED SERVICES	10,000		2,000	
		411	SUPPLIES AND MATERIALS	4,815		3,000	-
			Total Policy, Leadership & PR Services	558,486	3.29%	653,108	3.32%
8100 8100		717	Charter Schools TRANSSFER TO CHARTER SCHOOLS	2 584 080		2 072 152	
8100	0	/1/	Total Charter Schools	2,584,080 2,584,080	15.22%	2,972,152 2,972,152	15.10%
			Grand Total Current Local Expense Fund 2	\$ 16,980,320		\$ 19,678,629	
4000	0		Revenues				
4110	0		County Appropriation	\$ 16,655,820		\$ 19,154,193	
4410	0		Fines and Forfeitures	325,000		\$ 325,000	-
			Total Revenues	\$ 16,980,820		\$ 19,479,193	-

Budget Analy	ysis	lious	2022	June 30, 2022		2023	June 30, 2023			2024	Through March 31, 2024	
Fund Purpose	e Object	_	Budget	Actual	Variance	 Budget	Actual	Variance		Budget	Actual	Variance
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	3,220,308	156,776	(156,776) 889,480	 3,878,308	157,525	(157,525) 560,851		149,700	303 700,471	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

Budget Ana	-		2022	June 30, 2022		2023	June 30, 2023		2024	Through March 31, 2024	
Fund Purpos	se Objec	t	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
5010	181	SUPPLEMENT/SUPPLEMENTARY PAY	1,550,000	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
5620	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	0,207	49,330
3830	211	EMPLOYER'S SOC SEC COST REGULAR	-	34,339	(34,339)	-	39,621	(39,621)	3,774	-	3,774
	211	EMPLOYER'S RETIREMENT COST REGULAR	-	106,487	(106,487)	-	131,269	(131,269)	12,343	-	12,343
	221	EMPLOYER'S HOSPITAL INS COST	-	55,039		-	70,352		7,557	-	7,557
5840			-	50,097	(55,039)	-		(70,352)		5 161	
5840	131	INSTR SUPPORT I-REG PAY	-		(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	(50.152)	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)
0110	181	SUPPLEMENT/SUPPLEMENTARY PAY	_	13,497	(13,497)	_	15,015	(120,752)	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
0120	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
	251	Total Support & Development Services		257,330	(257,330)		301,659	(301,659)	198,469	161,634	36,835
				237,330	(237,330)		501,059	(501,057)	198,409	101,054	50,855
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
				-,->0	(*,)		.,	(.,)	_,	-,- 10	

Rutherford County Schools

Budget Anal		noois								Through	
Dudget / mai	19313			June 30,			June 30,			March 31,	
			2022	2022		2023	2023		2024	2024	
Fund Purpose	e Object		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
2 6206	221	EMPLOYER'S RETIREMENT COST REGULAR	-	9,962	(9,962)	_	15,814	(15,814)	9,340	7,852	1,488
	231	EMPLOYER'S HOSPITAL INS COST	-	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
0400	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			((00.000)			
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	374 978
	221 231	EMPLOYER'S RETIREMENT COST REGULAR	-	4,145 3,509	(4,145) (3,509)	-	4,678 3,698	(4,678) (3,698)	4,689	3,711 3,103	978 675
6530	321	EMPLOYER'S HOSPITAL INS COST PUBLIC UTILITIES - ELECTRIC	-	1,243,229	(1,243,229)	-	1,313,518	(1,313,518)	3,778 1,225,000	968,461	256,539
0550	321	PUBLIC UTILITIES - NATURAL GAS	-	170,674	(1,243,229) (170,674)	-	181,451	(1,515,518)	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	-,705,570	196,081	(196,081)	5,050,000	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

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Budget Anal	-									Through	
Turne Over Bulget Actual Variance Bulget Actual Variance 2 868 19 OVERTMERT ALL	-	-			June 30,			June 30,			March 31,	
2 650 102 000TIME FOUL 2,324 (1,326) . 4,338 (4,339) 5,000 1,579 2,148 21 FMINORPS ETERMINING COT 11,855 (1,1855) . 21,159 (1,1875) . 21,159 (1,1875) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1876) . 21,219 (1,1976) . 21,219 . 21,219 . 21,210 . 21,210 . 21,210 . 21,210 . 21,219 . 21,210 . 21,210 . 21,210 . 21,210 21,210 21,210 21,210 21,210 21,210				2022	2022		2023	2023		2024	2024	
211 DMICRES SDC SCC COT REQUAR - 66.69 (66.69) 76.00 54.09 21.29 221 DMICRES HERMINT COS FERLINA - 115.50 (115.50) - 165.080 (145.080) 17.141 140.097 32.83 231 DMICRES HORMALTCO STRUMALTS - - - 6.40 (6.2394) 22.0000 11.00 10.00 232 DMICRES HORMALTCO STRUMALTS - - - 6.40 (6.2394) 22.0000 1.00 10.00 233 CONTRACTS MODARS MANUALSS - - - - 6.40 (6.2394) 22.000 1.00 10.00 241 MURTINS AM MATERIAL REATE DAOR - 202.746 (202.746) - 61.81 17.00 1.04.82 51.83 240 PERMINANTERIAL REATE DAOR - 2.27.74 (25.74.92 5.49.72 1.07.73 1.07.30 1.04.49 0.54.14 240 PERMINANTERIAL REATE SOCIES - 5.27.82 5.27.92 5.13.75 <t< th=""><th>Fund Purpose</th><th>e Objec</th><th>t</th><th>Budget</th><th>Actual</th><th>Variance</th><th>Budget</th><th>Actual</th><th>Variance</th><th>Budget</th><th>Actual</th><th>Variance</th></t<>	Fund Purpose	e Objec	t	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
211 EMPLOYES SCIECCOST INGULAR - 65,449 (65,699) - 201,253 (21,29) 245,255 190,312 255,353 221 EMPLOYES SIGNATICI SCONT - 155,500 (158,800) - 105,000 105,000 105,000 105,000 105,000 101,000 <t< td=""><td>2 6580</td><td>199</td><td>OVERTIME PAY</td><td>-</td><td>3,284</td><td>(3,284)</td><td>-</td><td>4,338</td><td>(4,338)</td><td>5,000</td><td>2,592</td><td>2,408</td></t<>	2 6580	199	OVERTIME PAY	-	3,284	(3,284)	-	4,338	(4,338)	5,000	2,592	2,408
221 EMULOYES, BETERMUNER COST 4601,AR - 21,355 (21,259) (23,259) 244,665 190,112 53,324 233 OTHER INPORTS SOUVALTEL SERVICES - 215,358 (21,538) - 23,349 (23,349) 220,000 131,260 (06,160) 100,000 101,260 (06,160) 100,000 - 100,000 101,200 100,000 - 100,000 101,200 100,000 - 100,000 101,200 101,200 100,000 - 100,000 101,200 100,000 101,200 100,000 101,200 100,000 101,200 101,000 17,101 (00) 100,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00) 101,000 17,101 (00,11) 101,000 17,101 (00,11) 101,000 17,101 101,000 101,010,000 101,010,000 10		211	EMPLOYER'S SOC SEC COST REGULAR	-	65,649	(65,649)	-	68,065	(68,065)	76,040	54,794	21,246
231 EMPCORTS HOSPITALINE COST - 155,500 - 155,800 (155,809) - 253,949 260,000 - 100,000 231 OTHER PROFESSIONALTICLES INFOLDEDS - - - 253,949 260,000 - 100,000 241 MAIMASSEP - - - - 263,000 - 100,000 242 PRAME MATERIAS ELANTERIAS		221	EMPLOYER'S RETIREMENT COST REGULAR	-	211,835	(211,835)	-	231,259	(231,259)	248,695	190,312	58,383
310 OTHER PROFESSIONAL/TCC SERVICES - 215,538 - 225,949 223,949 223,949 220,900 151,200 008,740 311 MEMBERSHIP DUES/FES - - - - 4,670 (4,670) 2,340 - 2,240 411 SUPPUIS AND ATERNAS, JELATED LADOR - 227,48 (422,745) - 4,670 (4,670) 2,340 42,743 (53,74) 557,725 5,5317 5,5317 5,5317 5,5317 5,5317 5,5317 5,5317 1,030 10,120 10,131 1,030 1,013 1,014 1,013 1,014 1,014 1,014 1,014 1,014		231	EMPLOYER'S HOSPITAL INS COST	-	158,500	(158,500)	-	165,080	(165,080)	173,811	140,987	32,824
325 CONTRACTO BERMIS-LAND/ALDGS - <td< td=""><td></td><td>319</td><td>OTHER PROFESSIONAL/TECH SERVICES</td><td>-</td><td>215,538</td><td></td><td>-</td><td>253,949</td><td></td><td></td><td></td><td>108,740</td></td<>		319	OTHER PROFESSIONAL/TECH SERVICES	-	215,538		-	253,949				108,740
361 MEMERSKIP DULS/RES. ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·< ·		325		-	-	-	-	6,250	(6,250)	10,000	-	10,000
411 SUPPLISAND MATERIALS · 444,253 (444,235) · 507,794 (57,794) 575,000 440,226 106,773 461 RUMMURE/RQUEMENT NUTRORIES · 2,23,16 (2,311) · 16,881 (16,881) 17,000 140,127 (13,177) (13,177) (13,177) (13,177) (13,177) (13,177) (13,178) · 17,000 17,101 (10,177) 5600 Finand & Human Resources Strokes · 52,32,376 (13,258) · 16,351 (16,739) 7,300 833.66 (17,373) 311 CONTACTO SENOCES SUPELSENT/UPERMENTARY PAY · 16,529 (15,539) · 16,531 (15,631) 15,431 (15,631) 15,431 (15,784) (15,784) (16,779) 7,300 833 6,073 3120 OTHER MODESSIGNALTCE SERVICES · 16,629 · 16,731 (15,631) 15,431 15,738 (13,788) (17,733) · 13,131 15,010 110,314 (12,78) 110,3		361	MEMBERSHIP DUES/FEES	-	-	-	-	4,670	(4,670)	2,340	-	2,340
422 REPARAMENTALS, RELATED LABOR . 22,74 (22,74) . 431,47 (431,47) 330,000 294,182 55,88 600 Financial & Human Resources Services 5,735,376 5,234,284 801,092 5,557,625 82,375 5,582,213 3,396,816 1,673,887 600 Financial & Human Resources Services 5,232,213 5,582,213 5,582,213 5,582,213 5,582,213 3,396,816 1,673,887 6010 Financial & Human Resources Services 5,432,213 5,582,213 5,582,213 5,582,213 3,396,816 4,673,887 311 GONTMACTED SERVICES Financial & Human Resources Services 6,679 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,82,83 1,633 1,633 1,633 1,633 1,633 1,634 1,633 1,633 1,633 1,633 1,633 1,633 1,633 1,634 3,135 3,135 3,135 3,135 3,135 3,135 3,135 3,135 3,135 3,135 3,135 3,136 <t< td=""><td></td><td>411</td><td></td><td>-</td><td>464,253</td><td>(464,253)</td><td>-</td><td></td><td></td><td></td><td>408,226</td><td></td></t<>		411		-	464,253	(464,253)	-				408,226	
441 FURDURD/RE/GUIPMENT INVENTORIES - 2,2/31 (2,7)1 - 16,881 (16,881) 17,000 17,010 (10) 6500 Financial & Human Resources Services 5,532,376 5,532,376 5,532,378 5,542,403 5,552,211 3,3988,361 1,073,885 6610 181 SUPPLEMENT/SUPPLANENT/SUP				-			-					
Total Operations Support Services 5/35.376 5.234.284 501/02 5.640.000 5.557.625 82.375 5.582.211 3.008.316 1.673.995 6600 Financial & Human Resources Services - - 15.939 - 16.734 (16.754) 71.000 0.449 60.551 311 CONTRACTED SERVICES - 5.452.22 (5.4822) - 51.935 (43.500 43.446 54 313 CONTRACTED SERVICES - 16.729 (- 15.631 (15.513) 15.788 (775) 314 SUPPLIENTMUSEMENT - 2.755 (2.753) - 3.181 (3.811) 5.000 18.999 (8.039) 611 SUPPLISAND MATERIALS - 17.733 - 3.811 (3.811) 5.000 18.999 (8.638) 11 SUPPLISAND MATERIALS - 17.733 - 3.811 (3.811) 5.001 14.920 8.663 12 IMMUTTERS SUPPLICES MARCE - 2.2352 (2.2554)				-			-					
64.0 11 SUPPLEMENT/SUPPLEMENT/SUPPLEMENTARY PAY - 15.939 - 16.734 (16.74) 71.000 10.449 60.51 312 WORKSHOP EXP/ALUMABLE TRAVEL - 54.82 - 51.935 (51.935) 33.00 43.44 (737) 322 WORKSHOP EXP/ALUMABLE TRAVEL - 56.08 - 2.879 (2.879) 3.000 777 2.743 321 TRAVEL BENBURSENTT - 3.088 (6.075) - 3.135 (0.313) 5.000 13.939 (8.930) 411 SUPPLIES AND MATERIALS - 17.733 (7.733) - 3.811 (0.814) 5.000 13.999 (8.930) 513 ADMIN SPECIALIST SALABE - 9.935 (6.010) - 7.4210 (74.210) 46.542 35.206 11.636 513 ADMIN SPECIALIST SALABE - 9.2354 (2.0287) - 12.318 (2.118) 15.14 12.424 5.000 521 EMPLOYTES RETIREMENT COST RE				5,735,376	,		5,640,000					
64.0 11 SUPPLEMENT/SUPPLEMENT/SUPPLEMENTARY PAY - 15.939 - 16.734 (16.74) 71.000 10.449 60.51 312 WORKSHOP EXP/ALUMABLE TRAVEL - 54.82 - 51.935 (51.935) 33.00 43.44 (737) 322 WORKSHOP EXP/ALUMABLE TRAVEL - 56.08 - 2.879 (2.879) 3.000 777 2.743 321 TRAVEL BENBURSENTT - 3.088 (6.075) - 3.135 (0.313) 5.000 13.939 (8.930) 411 SUPPLIES AND MATERIALS - 17.733 (7.733) - 3.811 (0.814) 5.000 13.999 (8.930) 513 ADMIN SPECIALIST SALABE - 9.935 (6.010) - 7.4210 (74.210) 46.542 35.206 11.636 513 ADMIN SPECIALIST SALABE - 9.2354 (2.0287) - 12.318 (2.118) 15.14 12.424 5.000 521 EMPLOYTES RETIREMENT COST RE	6600		Financial & Human Resources Services									
311 CONTRACTED SERVICES - 54.822 - 51.935 (51.935) 43.500 43.446 54.93 319 OTHER PROFESSIONAL/TECH SERVICES - 16.279 - 15.631 (15.631) 15.413 15.788 (775) 319 OTHER PROFESSIONAL/TECH SERVICES - 2.735 (2.735) - 3.315 (3.135) 5.260 1.922 3.328 411 SUPPLES AND MATERIAS - 7.733 (17.733) - 3.311 (3.811) 5.000 1.929 8.839 5611 15.1 OFFICE SUPPORT - 49.316 (49.316) - 7.537 (75.837) 3.8489 2.92.66 8.432 211 EMPLOPERS SOC SEC COST REGULAR - 8.138 - 10.148 (10.148) 6.642 35.031 1.45.65 212 EMPLOPERS SOC SEC COST REGULAR - 20.267 - 21.318 16.315 1.45.65 4.377 2.125 213 EMPLOPERS SOMALIS SOLARE -		181		-	15 939	(15 939)	-	16 754	(16 754)	71 000	10 449	60 551
312 WORKSHOP EXP/ALLOWABLE TRAVEL - 2.414 - 4.779 (4.779) 7.500 8.93 6.607 312 TMAYEL REMEMBURSTRATCES - 16.299 (16.279) - 15.613 (15.61) 15.413 (15.73) 3.243 320 TMAYEL REMEMBURSTRATES - 2.73 (2.735) - 3.313 (5.31) 5.200 1.922 3.328 411 SUPPLIES AND MATERIALS - 1.7.73 (7.73) - 3.311 (3.811) 5.000 13.39 (8.36) 133 ADMIN SPECIAUST SALARE - 49.316 (9.136) - 7.4.210 (7.4210) 46.842 3.5.20 11.636 121 EMPLOYERS SCI SCE COST REGULAR - 2.9.541 - 3.6.667 12.127 16.241 5.031 14.445 5.031 14.445 5.031 14.445 5.031 14.445 5.049 5.060 17.771 7.771 17.771 17.771 17.771 17.771 17.771 17.771 </td <td>0010</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>	0010			-			-					
319 OTHER PROFESSIONAL/TECH SERVICES . 16.279 (16.279) . 15.631 (15.631) 15.431 15.788 (775) 361 MEMBERSHIP DUSPRETS . 2.735 (2.735) . 3.135 (3.135) 5.250 1.922 3.328 3611 ISUPPLIES AND MATERIALS . 7.733 (17.733) . 3.811 (3.811) 5.000 1.839 (8.939) 6611 15.0 OFFICE SUPPORT 600,000 80.744 (9.104) . 75.837 (75.837) 38.18 20.726 8.463 211 EMPLOYERS SOC COST REGULAR . .8.138 . 10.148 (10.148) 16.505 4.125 211 EMPLOYERS COST REGULAR . .20287 . 2.1318 (21.318) 15.14 1.24.45 2.209 211 EMPLOYERS HORDER CONT REGULAR . . .138,656 (13.8633) 				-			-					
332 TRAVEL REIMBURSMENT - 5.698 - 2.879 (2.879) (3.500 7.77 2.743 411 SUPPLIES AND MATERIALS - 17.733 (17.733) - 3.811 (3.811) 5.000 13.939 (8.939) 6611 153 OPHICE SAND MATERIALS - 17.733 (17.733) - 3.811 (3.811) 5.000 13.939 (8.939) 6611 153 OPHICE SAND MATERIALS - 49.316 (19.210) (46.942 35.206 11.636 211 EMPLOYER'S SIGSEC COST REGULAR - 29.554 (29.554) - 36.761 (36.761) 2.1272 16.244 5.011 231 EMPLOYER'S SIGSEC COST REGULAR - 29.554 (20.2571) - 21.318 (21.118) 15.114 12.415 2.906 371 LABULTY INSURANCE - 318.833 - 360.569 (30.069) 177.717 177.717 177.716 1 373 PROPERTY INSURANCE				-			-					
36.1 MEMBERSHIP DUES/FEES - 2.735 (2.735) - 3.135 (3.135) 5.250 1.922 3.282 6611 153 OFFICE SUPPORT 600,000 80,704 519.296 - 75.837 (75.837) 38,189 29.726 8.463 133 ADMINISPECIALIST SALARE - 49.316 - 74.210 (74.210) 46.642 35.206 11,666 211 EMPLOYER'S SOC SEC COST REGULAR - 8.118 (6.138) - 10.148 (6.1676) 22.127.5 16.244 5.031 221 EMPLOYER'S NORKERS COMP INS - 135.656 - 20.0673 229.795 211.709 8.086 323 EMPLOYER'S WORKERS COMP INS - 135.656 - 20.0673 220.975 289.795 (60.07) 372 VENCE LUABILTY INSURANCE 1,700.000 - 1.700.000 - 1.02.788 (102.788 100.712 107.71 17.71 61.77 373 IDELITY BOND PREMIUM				-			-					
411 SUPPLIES AND MATERIALS - 17,733 (17,733) - 3,811 (3,811) 5,000 (8,939) (8,939) 6611 153 ADMIN SPECIALIS SALARE - 49,316 (49,316) - 74,210 (74,210) 46,842 35,206 11,636 211 EMPLOYER'S SOCSE CCOST REGULAR - 8,138 (6,183) - 10,448 (60,676) 21,275 16,224 5,206 231 EMPLOYER'S MORTAL INS COST - 20,287 (20,287) - 21,318 (21,118) 15,144 12,415 2,699 231 EMPLOYER'S MORTAL INS COST - 20,287 (20,287) - 21,318 (21,118) 15,114 12,415 2,699 371 UBBILTY INSURANCE - 318,333 - 360,696 (600,509) 177,717 177,716 1 373 PROPERTY INSURANCE 1,700,000 - - - 528 (628) 600 157 443 374 USPUELS AND MATERIALS - 1,700,000 - - - -				_			_					,
6611 151 OFFICE SUPPORT 600,000 80,704 519,206 - 75,837 (75,837) 88,189 29,726 14,636 153 ADMIN SPECIALITS SLAPE - 49,316 (49,316) - 75,837 (75,837) 88,189 29,726 14,636 211 EMPLOYER'S SOC SEC COST REGULAR - 29,554 (25,54) - 36,761 (21,18) 11,14 12,145 12,125 16,244 5,031 213 EMPLOYER'S HOSPTIALINS COST - 20,287 (20,287) - 21,18 (21,18) 121,779 16,244 5,091 323 EMPLOYER'S MOSPTIALINS COST - 336,560 - 200,673 (200,673) 219,795 211,709 8,086 372 VEHICLE LIABILITY INSURANCE - 97,743 (97,743) - 102,738 (102,738) 100,712 100,779 (67) 375 FIDELITY BOND PREMIUM 1,700,000 1,400,000 - 1,400,00 239,975 (528,975 (50,000)				_								
153 ADMIN SPECIALIST SALARE - 49,316 - 74,210 (74,210) 46,842 35,206 11,636 211 EMPLOYERS SOC SEC COST REGULAR - 8,138 - 10,148 (10,148) 66,362 35,206 11,636 211 EMPLOYERS SOC SEC COST REGULAR - 22,554 (22,554) - 36,761 (36,761) 21,275 16,244 5,031 212 EMPLOYER'S NORESCOC COST REGULAR - 20,287 - 21,118 (21,118) 15,114 12,415 2,099 6613 322 EMPLOYER'S WORERES COMP INSURANCE - 318,635 (318,633) - 360,569 (300,679) 177,717 177,716 1 373 PROPERTY INSURANCE 1,700,000 - 1,000,000 - 1,400,000 239,975 (500,000) 375 FIDELITY BOND PREMIUM - - - 528 (528) 66,798 60,072 (274) 6620 411 SUPPLOS AND MATERIALS - 14,057 (14,057) - - - 2,0000 1,427 <t< td=""><td>6611</td><td></td><td></td><td>600.000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td> ,</td></t<>	6611			600.000								,
211 EMPLOYER'S SOC SEC COST REGULAR - 8,138 (3,138) - 10,448 (0,149) 6,505 4,377 2,128 221 EMPLOYER'S RETREMENT COST REGULAR - 29,254 (20,257) - 21,318 (13,148) 15,114 12,415 2,609 6613 232 EMPLOYER'S MORRERS COMP INS - 135,656 (13,566) - 200,673 (200,673) 219,795 211,709 8,086 731 LUABILTY INSURANCE - 318,833 (13,68,566) - 200,673 (200,673) 219,795 (60,70) 372 PROPERTY INSURANCE - 97,743 (97,743) - 102,738 (100,738 (100,712 (100,779 (60) 375 FIDEUTY BOND PRENIM - - - 528 (528) 68,0972 (20,473) 413 SUPPORTY INSURANCE - 13,646 (13,640) - 33,222 (52,80) 69,072 (0,473) 413 COMPUTER SOFTWARE AND SUPPLIES - 14,057 (14,047) - - 20,000 19,228	0011			000,000								
221 EMPLOYER'S MOSPITAL INS COST - 29,554 (29,554) - 36,761 (36,761) 21,275 16,244 5,031 231 EMPLOYER'S MOSPITAL INS COST - 20,287 (20,287) - 21,318 (21,318) 15,114 12,125 26,699 371 LIABILITY INSURANCE - 318,833 (318,833) - 300,569 (300,699) 177,717 177,716 1 372 VEHICLUABILITY INSURANCE - 97,743 - 102,738 (102,738) 100,712 100,779 (67) 373 PROPERTY INSURANCE 1,700,000 - 1,400,000 - 1,400,000 239,975 289,975 (50,000) 378 SCHOLASTIC ACCIDENT INSURANCE - 85,173 (85,173) - 58,882 68,788 69,072 (12,4) 620 411 SUPPLES AND MATERIALS - 14,057 - - - 20,000 1,225 10,473 411 SUPPLES AND MATERIALS - 14,057 - - - 20,000 19,228 772					,			,		,		,
231 EMPLOYER'S WORKERS COMP INS - 20,287 (20,287) - 21,318 (21,318) 15,114 12,145 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) - 102,738 (102,738) 100,712 100,779 (67) 375 FIDELITY INSURANCE - 97,743 - - 528 (528) 6600 157 443 375 FIDELITY BOND PREMIUM - - - 528 (528) 66,99 94,972 (274) 413 SCHOLASTIC ACCIDENT INSURANCE - 13,604 - 33,222 33,232 15,000 4,972 (274) 418 COMPUTER SOFTWARE AND SUPPLIES - 14,057 - - - 20,000 19,282 772,578 5621 10 FICE SUPPORT - 1												
6613 232 EMPLOYERS WORKERS COMP INS - 135,656 (135,656) - 200,673 (200,673) 219,795 211,709 8,086 371 LIABILITY INSURANCE - 318,833 - 360,569 (360,567) 100,77,717 177,716 1 372 VFICLE LIABILITY INSURANCE - 97,743 (97,743) - 102,738 100,729 289,975 (289,975 (289,975 (289,975 (289,975 (50,000) 373 PROPERTY INSURANCE 1,700,000 - 1,700,000 - 1,400,000 239,975 (289,975 (29,047) (443) 378 SCHOLASTIC ACCIDENT INSURANCE - 85,173 (85,173) - 58,82 (58,882) 66,000 19,228 (772 621 11 SUPPLIES AND MATERIALS - 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 32,635 211 EMPLOYER'S RETIREMENT COST REGULAR												
371 LABLILTY INSURANCE - 318,833 (318,833) - 300,569 (360,569) 177,717 (177,716 1 372 VEHICLE LIABLITY INSURANCE 97,743 (97,743) (97,743) - 102,738 (102,738) 100,712 100,779 (67) 373 PROPERTY INSURANCE 1,700,000 - 1,400,000 239,975 289,975 (50,000) 375 FIDELITY BOND PREMIUM - - - 528 (528) 660 157 443 620 411 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 13,228 772 621 151 OFFICE SUPPORT - 16,256 (16,256) 515,000 188,623 322,637 13,202 10,251 2,951 221 EMPLOYER'S SOC SEC COST REGULAR - 11,924 (11,924) - 13,286 (13,284) 33,179	6612											
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 - 1,400,000 239,975 289,975 (50,000) 375 FIDEUTY BOND REMIUM - - - 52 (58,882) 68,798 69,072 (274) 6620 411 SUPPLES AND MATERIASURANCE - 13,604 (13,604) - 33,222 (33,222) 10,000 4,92,28 72 6621 151 OFFICE SUPPORT - 162,526 (162,526) 515,000 188,623 326,377 172,578 138,925 33,633 211 EMPLOYER'S SOC SEC COST REGULAR - 11,924 (11,924) - 35,949 (33,286) 13,202 10,251 2,951 211 EMPLOYER'S HOSPITAL INS COST - 29,826 - 29,045 (29,045) 32,118 19,647 12,471 1001 CYER	0013											0,000
373 PROPERTY INSURANCE 1,700,000 - 1,400,000 - 1,400,000 239,975 289,975 (50,000) 375 FIDELITY BOND PREMIUM - - - 528 (528) 660 157 443 378 SCHOLASTIC ACCIDENT INSURANCE - 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 16,2526 (162,526) 515,000 18,86,33 326,377 172,578 13,829 33,653 211 EMPLOYER'S RETREMENT COST REGULAR - 11,924 (11,924) - 13,286 (13,286) 13,202 10,251 2,951 221 EMPLOYER'S RETREMENT COST REGULAR - 27,826 (29,826) - 29,045 (29,451) 32,118 19,647 1,2471 704 Financial & Human Resources Serv				-			-					(67)
375 FIDELITY BOND PREMIUM - - - 528 (528) 600 157 443 378 SCHOLASTIC ACCIDENT INSURANCE - 85,173 (85,173) - 58,882 (58,822) 68,798 69,072 (274) 6620 411 SUPPLIES AND MATERIALS - 13,604 (13,604) - 33,222 (3,22) 15,000 4,527 (10,07) 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 17,2578 138,925 33,653 2211 EMPLOYER'S SOC SEC COST REGULAR - 11,924 - 13,594 (35,949) 53,179 25,553 27,626 231 EMPLOYER'S NOSHTAL INS COST - 2,300,000 1,210,558 1,905,000 1,340,713 574,287 1,392,762 1,252,701 140,016 13 <td></td> <td></td> <td></td> <td>1 700 000</td> <td>97,745</td> <td></td> <td>1 400 000</td> <td>102,758</td> <td></td> <td></td> <td></td> <td></td>				1 700 000	97,745		1 400 000	102,758				
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 2,951 231 EMPLOYER'S HOSPITAL INS COST - 23,00,000 1,210,558 1,089,442 1,915,000 1,340,713 574,287 1,322,701 140,061 6710 113 DIRECTOR AND/OR SUPERVISOR - 77,376 (77,376) - 75,216 (75,216) <t< td=""><td></td><td></td><td></td><td>1,700,000</td><td>-</td><td>1,700,000</td><td>1,400,000</td><td>528</td><td></td><td></td><td></td><td></td></t<>				1,700,000	-	1,700,000	1,400,000	528				
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 - 13,286 (13,286) 13,202 10,251 2,951 221 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 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				-	<u>-</u> 85 173	(95 172)	-					
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 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 1,225,701 140,061 6700 Accountability Services - 77,376 (77,376) - 75,216 (75,216) 78,226 58,669 19,557 151 OFFICE SUPPORT - 36,749 (36,749) - 28,272 29,396 22,032 7,364 181 SUPPLEMENT/SUPPLEMENTARY PAY - 4,343 (4,343) - 6,7	6620			-	,		-	,			· · · · · ·	()
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 1,252,01 140,061 6700 Accountability Services - 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 -	0020			-			-	33,222	(55,222)			
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 - 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 <td>6621</td> <td></td> <td></td> <td>-</td> <td>· · ·</td> <td></td> <td>- E1E 000</td> <td>199 622</td> <td>226 277</td> <td></td> <td></td> <td></td>	6621			-	· · ·		- E1E 000	199 622	226 277			
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 - 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 RETIREMENT 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) </td <td>0021</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>515,000</td> <td></td> <td></td> <td></td> <td></td> <td></td>	0021			-			515,000					
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 - 77,376 (77,376) - 75,216 (75,216) 78,226 58,669 19,557 151 OFFICE SUPPORT - 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 HOSPITAL INS COST - 21,023 (21,023) - 19,933 (19,933) 19,573 16,323 3,250 231 EMPLOYER'S HOSPITAL INS COST - 7,018 (7,018) - <td></td> <td></td> <td></td> <td>-</td> <td>· · ·</td> <td></td> <td>-</td> <td>· · ·</td> <td></td> <td></td> <td></td> <td>,</td>				-	· · ·		-	· · ·				,
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 - 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 1,3				-			-					
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 HOSPITAL INS COST - 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)		251		2 300 000			1 915 000				,	
6710113DIRECTOR AND/OR SUPERVISOR-77,376(77,376)-75,216(75,216)78,22658,66919,557151OFFICE SUPPORT-36,749(36,749)-28,272(28,272)29,39622,0327,364181SUPPLEMENT/SUPPLEMENTARY PAY-4,343(4,343)-6,774(6,774)9,0006,8712,129211EMPLOYER'S SOC SEC COST REGULAR-8,952(8,952)-8,374(8,374)8,2336,6541,579221EMPLOYER'S RETIREMENT COST REGULAR-21,023(21,023)-19,933(19,933)19,57316,3233,250231EMPLOYER'S HOSPITAL INS COST-7,018(7,018)-7,396(7,396)7,5576,2071,350312WORKSHOP EXP/ALLOWABLE TRAVEL-5,905(5,905)-3,349(3,349)1,1002,118(1,018)			Total Financial & Human Resources Services	2,300,000	1,210,550	1,009,442	1,515,000	1,540,715	574,207	1,332,702	1,232,701	140,001
151OFFICE SUPPORT-36,749(36,749)-28,272(28,272)29,39622,0327,364181SUPPLEMENT/SUPPLEMENTARY PAY-4,343(4,343)-6,774(6,774)9,0006,8712,129211EMPLOYER'S SOC SEC COST REGULAR-8,952(8,952)-8,374(8,374)8,2336,6541,579221EMPLOYER'S RETIREMENT COST REGULAR-21,023(21,023)-19,933(19,933)19,57316,3233,250231EMPLOYER'S HOSPITAL INS COST-7,018(7,018)-7,396(7,396)7,5576,2071,350312WORKSHOP EXP/ALLOWABLE TRAVEL-5,905(5,905)-3,349(3,349)1,1002,118(1,018)			-									
181SUPPLEMENT/SUPPLEMENTARY PAY-4,343(4,343)-6,774(6,774)9,0006,8712,129211EMPLOYER'S SOC SEC COST REGULAR-8,952(8,952)-8,374(8,374)8,2336,6541,579221EMPLOYER'S RETIREMENT COST REGULAR-21,023(21,023)-19,933(19,933)19,57316,3233,250231EMPLOYER'S HOSPITAL INS COST-7,018(7,018)-7,396(7,396)7,5576,2071,350312WORKSHOP EXP/ALLOWABLE TRAVEL-5,905(5,905)-3,349(3,349)1,1002,118(1,018)	6710		DIRECTOR AND/OR SUPERVISOR	-			-			78,226		19,557
211EMPLOYER'S SOC SEC COST REGULAR-8,952(8,952)-8,374(8,374)8,2336,6541,579221EMPLOYER'S RETIREMENT COST REGULAR-21,023(21,023)-19,933(19,933)19,57316,3233,250231EMPLOYER'S HOSPITAL INS COST-7,018(7,018)-7,396(7,396)7,5576,2071,350312WORKSHOP EXP/ALLOWABLE TRAVEL-5,905(5,905)-3,349(3,349)1,1002,118(1,018)		151	OFFICE SUPPORT	-	36,749	(36,749)	-	28,272	(28,272)	29,396		7,364
221EMPLOYER'S RETIREMENT COST REGULAR-21,023(21,023)-19,93319,57316,3233,250231EMPLOYER'S HOSPITAL INS COST-7,018(7,018)-7,396(7,396)7,5576,2071,350312WORKSHOP EXP/ALLOWABLE TRAVEL-5,905(5,905)-3,349(3,349)1,1002,118(1,018)				-			-					
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 1,100 2,118 (1,018)				-	,		-			8,233		,
312 WORKSHOP EXP/ALLOWABLE TRAVEL - 5,905 - 3,349 (3,349) 1,100 2,118 (1,018)				-			-					
		231	EMPLOYER'S HOSPITAL INS COST	-		(7,018)	-	7,396	(7,396)	7,557	6,207	1,350
Total Accountability Services - 161,366 - 149,314 (149,314) 153,085 118,874 34,211		312			,							
			Total Accountability Services	-	161,366	(161,366)	-	149,314	(149,314)	153,085	118,874	34,211

Budget Anal	ysis									Through	
			2022	June 30, 2022		2023	June 30, 2023		2024	March 31, 2024	
Fund Purpose	Object		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
2 6800		System-wide Pupil Support Services									
6820	181	SUPPLEMENT/SUPPLEMENTARY PAY	-	53,259	(53,259)	-	55,389	(55,389)	3,000	10,305	(7,305)
	211	EMPLOYER'S SOC SEC COST REGULAR	-	4,041	(4,041)	-	4,185	(4,185)	-	820	(820)
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	12,206	(12,206)	-	13,570	(13,570)	-	2,723	(2,723)
	231	EMPLOYER'S HOSPITAL INS COST	-	7,018	(7,018)	-	7,396	(7,396)	-	1,754	(1,754)
6850	345	SECURITY MONITORING	-	4,500	(4,500)	-	4,500	(4,500)	5,000	2,250	2,750
	422	REPAIR, MATERIALS, RELATED LABOR	-	6,621	(6,621)	-	6,459	(6,459)	7,000	3,722	3,278
6860	422	REPAIR, MATERIALS, RELATED LABOR	-	7,652	(7,652)	-	13,202	(13,202)	14,000	6,828	7,172
		Total System-wide Pupil Support Services	-	95,297	(95,297)	-	104,701	(104,701)	29,000	28,402	598
6900		Policy, Leadership & Public Relations Services			-			-			-
6910	192	ADD'L RESPONSIBILITY STIPEND	_	13,200	(13,200)	_	13,200	(13,200)	13,200	8,700	4,500
0910	211	EMPLOYER'S SOC SEC COST REGULAR	-	1,009	(1,009)	-	1,009	(1,009)	1,010	665	345
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	99	(1,009)	-	1,009	(1,009)	3,424	005	3,424
	361		-	2,642		-	2,562	(2.5(2))		2,542	58
			-		(2,642)	-		(2,562)	2,600		394
6020	451	FOOD PURCHASES	-	1,852 90,222	(1,852) (90,222)	-	4,465	(4,465)	3,735	3,341	
6920	311	CONTRACTED SERVICES	-			-	76,608	(76,608)	75,000	62,573 24,500	12,427
6932	311		-	38,500	(38,500)	-	38,000	(38,000)	38,000	· · · · ·	13,500
6940	311		-	49,040	(49,040)	-	34,481	(34,481)	70,500	47,248	23,252
	313	ADVERTISING COST	-	-	-	-	2,212	(2,212)	3,200	60	3,140
	319	OTHER PROFESSIONAL/TECH SERVICES	-	-	-	-	6,150	(6,150)	7,000	-	7,000
	327	RENTALS/LEASES	-	3,485	(3,485)	-	2,102	(2,102)	2,500	2,627	(127)
	342	POSTAGE	-	4,287	(4,287)	-	7,000	(7,000)	7,000	-	7,000
	361	MEMBERSHIP DUES/FEES	-	54,688	(54,688)	-	27,259	(27,259)	28,000	23,500	4,500
	411	SUPPLIES AND MATERIALS	-	5,370	(5,370)	-	2,336	(2,336)	4,200	1,732	2,468
6941	111	SUPERINTENDENT	50,000	28,313	21,687	-	26,408	(26,408)	27,581	20,656	6,925
	153	ADMIN SPECIALIST SALARY	-	53,656	(53,656)	-	53,278	(53,278)	55,410	41,557	13,853
	181	SUPPLEMENT/SUPPLEMENTARY PAY	-	3,073	(3,073)	-	5,720	(5,720)	80,000	4,976	75,024
	211	EMPLOYER'S SOC SEC COST REGULAR	-	5,696	(5,696)	-	5,720	(5,720)	6,349	4,612	1,737
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	19,462	(19,462)	-	20,925	(20,925)	20,764	140,297	(119,533)
	231	EMPLOYER'S HOSPITAL INS COST	-	8,275	(8,275)	-	8,621	(8,621)	8,776	7,207	1,569
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	1,977	(1,977)	-	4,045	(4,045)	7,000	225	6,775
	332	TRAVEL REIMBURSEMENT	-	1,628	(1,628)	-	1,529	(1,529)	1,800	493	1,307
	411	SUPPLIES AND MATERIALS	-	526	(526)	-	589	(589)	4,200	174	4,026
	418	COMPUTER SOFTWARE AND SUPPLIES	-	607	(607)	-	596	(596)	8,000	95	7,905
6942	118	ASST SUPERINTENDENT	1,000,000	42,448	957,552	960,000	35,239	924,761	-	27,235	(27,235)
	151	OFFICE SUPPORT	-	90,603	(90,603)	-	60,633	(60,633)	38,189	51,718	(13,529)
	211	EMPLOYER'S SOC SEC COST REGULAR	-	6,187	(6,187)	-	6,441	(6,441)	2,921	5,582	(2,661)
	221	EMPLOYER'S RETIREMENT COST REGULAR	-	14,544	(14,544)	-	16,754	(16,754)	9,555	14,594	(5,039)
	231	EMPLOYER'S HOSPITAL INS COST	-	6,601	(6,601)	-	7,396	(7,396)	7,557	4,858	2,699
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	-	2,672	(2,672)	-	3,169	(3,169)	6,200	2,862	3,338
6950	311	CONTRACTED SERVICES	-	3,504	(3,504)	-	4,689	(4,689)	10,000	-	10,000
	411	SUPPLIES AND MATERIALS	-	4,058	(4,058)	-	4,929	(4,929)	4,815	1,761	3,054
		Total Policy, Leadership & PR Services	1,050,000	558,224	491,776	960,000	484,065	475,935	558,486	506,390	52,096
8100		Charter Schools									
8100	717	TRANSFER TO CHARTER SCHOOLS	2,300,000	2,267,204	32,796	2,425,000	2,424,929	71	2,584,080	1,723,702	860,378
		Total Charter Schools	2,300,000	2,267,204	32,796	2,425,000	2,424,929	71	2,584,080	1,723,702	860,378
		Grand Total Local Current Expense Fund 2	\$ 17,990,376.00	5 16,476,508.00	\$ 1,513,868.00	\$ 20,225,820.00 \$	\$ 20,156,052.00	\$ 69,768.00	\$ 16,980,820.00 \$	5 11,683,641.00	\$ 5,297,179.00

Rutherford County Schools Fiscal Year 2024-2025 Capital Budget Request

	Capital Priorities						
School Project by Priority Need							
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	\$	1,585,000				

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
		\$	1,585,000

Rutherford County Schools Budget Glossary

Purpose	Budget Glossary
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.