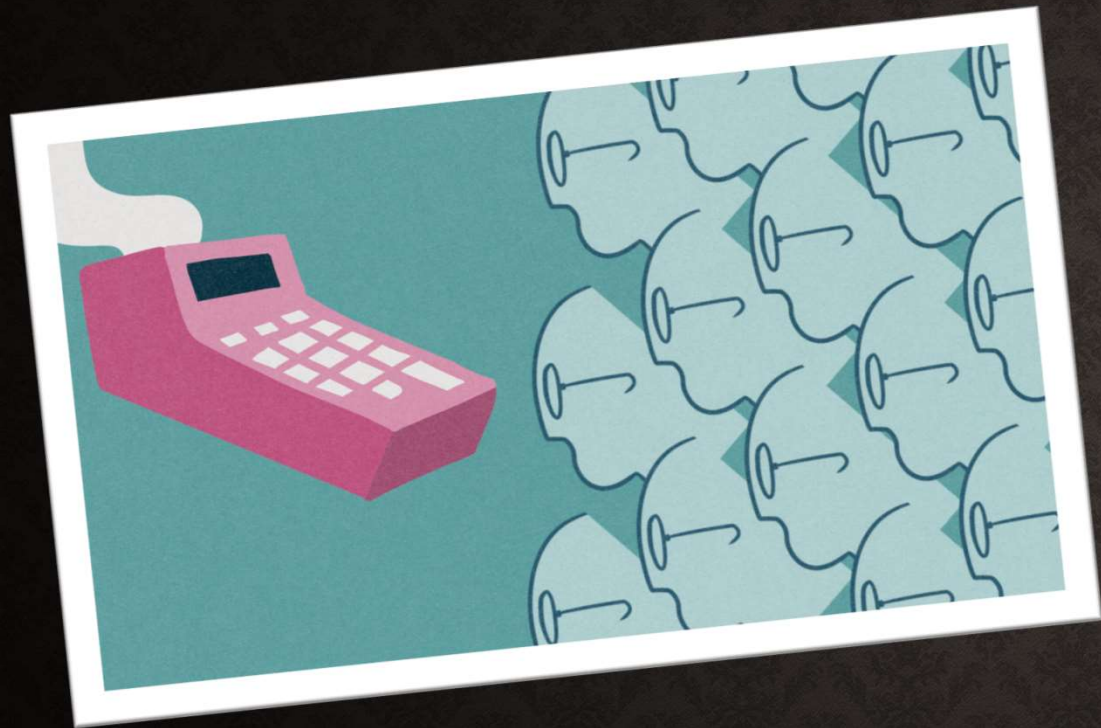




# **RUTHERFORD COUNTY GOVERNMENT**

FY2026-2027 Budget Message



# **FY2026-2027 BUDGET SUMMARY**

- **Factors Impacting FY2026-2027 Budget**
  - **Continued inflation**
  - **Uncertainty in sales tax, property tax, and vehicle tax collections**
  - **Challenges in employee recruitment and retention**
  - **Increase in state health insurance and retirement contributions**
  - **Increased demand for public safety, education, and human services**
  - **Substantial capital facilities, property, equipment, and vehicle needs**



Stability and  
Preparation



Capital  
Investment Plan



The Bridge to  
Revaluation



Solid Waste as a  
Department

# **CAPITAL INVESTMENT PLAN FUND**

- Viper Radios \$950,000
- Law Enforcement Vehicles \$2,860,000
- Public Service Vehicles \$2,954,500
- IT Hardware and Software \$910,000
- Elections Equipment \$275,000
- Other County Vehicles and Equipment \$1,661,616
- RCS Needs-Based Public School Capital Fund (NBPSCF) Grant Match \$3,100,000
- ICC Facilities Condition Assessment Program (FCAP) Recommendations \$3,100,000
- County Facilities and Buildings \$5,599,100
- Reserves for Full Measure and List Revaluation for 2031 \$1,700,000

# PURPOSES FOR FUND BALANCE RESERVES

PLAN FOR CONTINGENCIES AND EMERGENCIES



MAINTAIN GOOD STANDING WITH RATING AGENCIES &  
SECURE LOWER INTEREST RATES



AVOID INTEREST EXPENSES



SERVES AS A CASH FLOW MANAGEMENT TOOL

# SOLID WASTE FY2026-2027 BUDGET

- Challenges:
  - Continued inflation and supply chain issues are severely impacting the cost of operating the Solid Waste Department and our contracted vendors
  - Electronic, white goods, tires, and oil/filter recycling revenues from the state continue to decrease
  - Critical capital facility and equipment repairs need to be addressed
- Recommendations:
  - Tipping fee for MSW to remain \$80 per ton
  - Tipping fee for C&D waste to remain \$70 per ton
  - Brush tipping fee to remain \$45 a ton
  - Replace Solid Waste Household, Solid Waste Homestead and Recycling Availability with a consolidated Solid Waste & Recycling Availability Fee of \$55 per improved property



# ISOTHERMAL COMMUNITY COLLEGE



- Operations - \$3,597,353
- Capital - \$700,000
- Debt Service - \$440,276
- Total appropriation including debt service:  
**\$4,737,629**

# RUTHERFORD COUNTY SCHOOLS

- Operations - **\$17,645,195**
- Teacher Supplements - **\$1,554,057**
- Capital - **\$1,121,000**
- Debt Service Set Aside - **\$7,025,672**
- Total appropriation including  
debt service set aside for capital -  
**\$27,346,014**



# FY2026-2027 BUDGET SUMMARY



**TOTAL GENERAL  
FUND BUDGET -  
\$93,447,130**



**TOTAL BUDGET  
FOR ALL FUNDS -  
\$121,211,412**



**6.564% INCREASE OVER  
CURRENT FISCAL YEAR  
GENERAL FUND BUDGET**

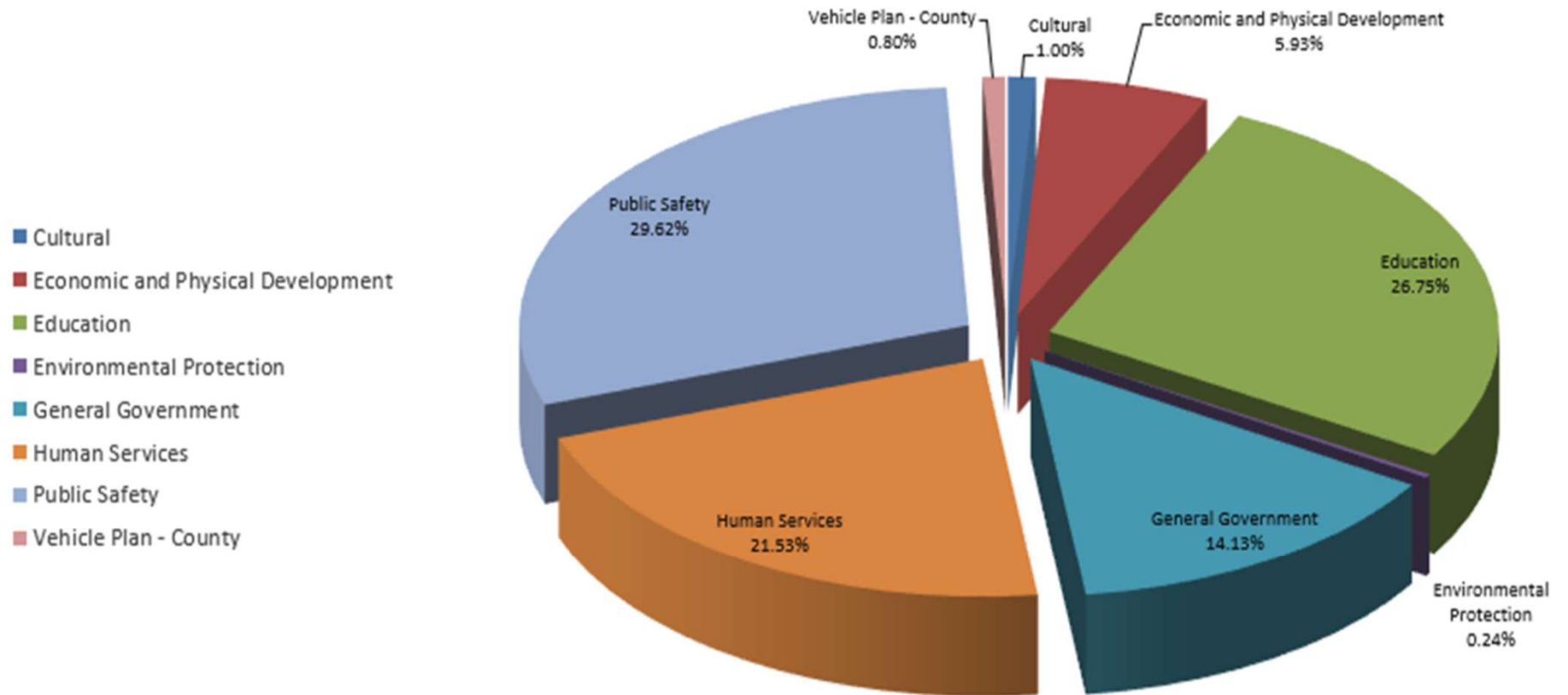


**FY2026-2027  
BUDGET  
SUMMARY**

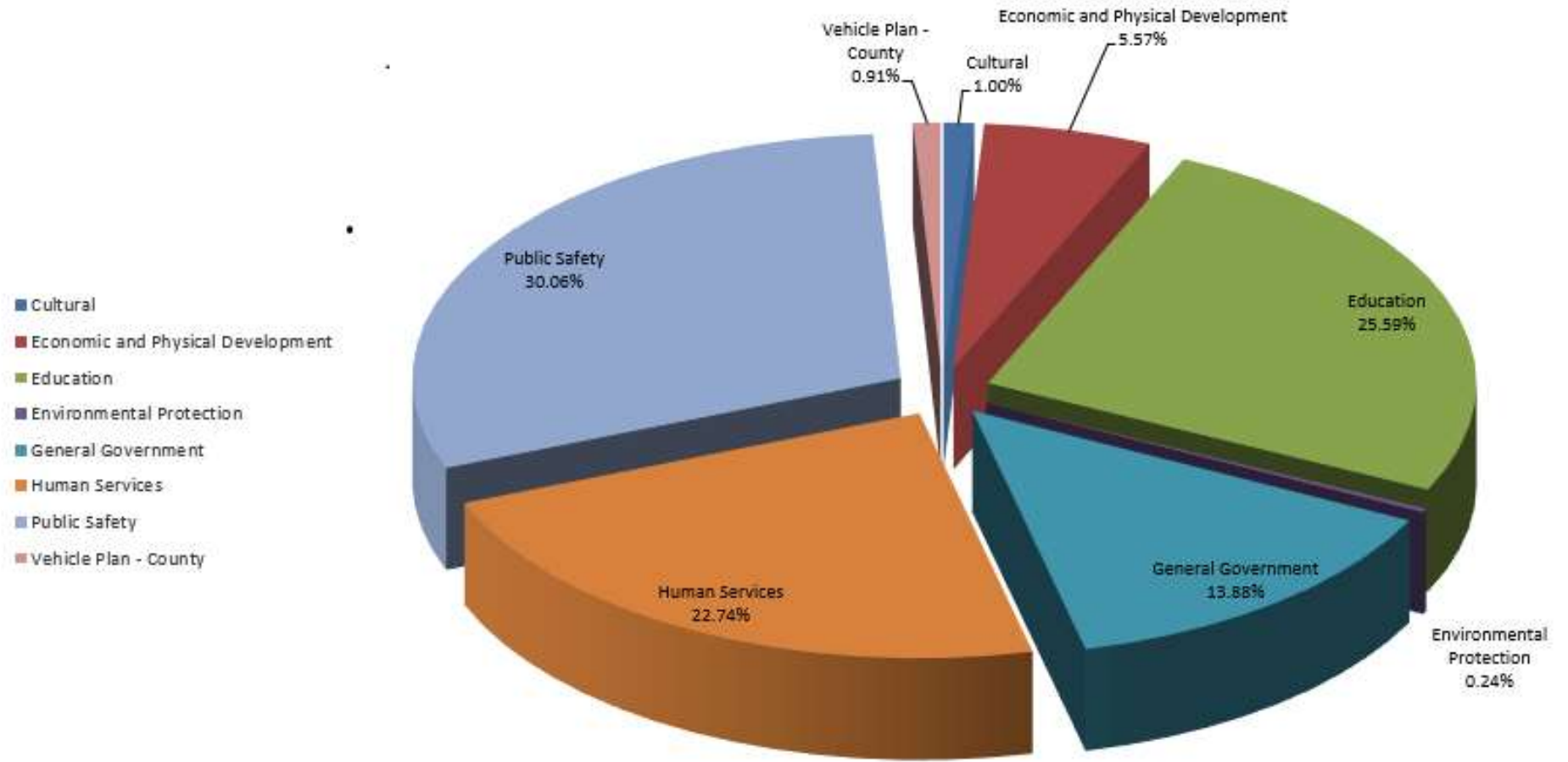
**CURRENT TAX  
RATE: 45.4**

**NO CHANGE  
RECOMMENDED**

## FY2025-26 Approved General Fund Budget



### FY2026-27 Recommended General Fund Budget



# KEY TAKEAWAYS



Address continued inflation, O&M cost increases, and supply chain issues

Strengthens support for education and public safety

Ensures quality service delivery across ALL departments

Focus workforce on recruitment and retention



**RUTHERFORD COUNTY  
FY2026-2027 BUDGET MESSAGE**