



FY 2026-2027 PROPOSED BUDGETS

Local Current Expense Fund

Capital Outlay Fund

April 2026

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SUPERINTENDENT'S BUDGET MESSAGE

Fiscal Year 2026-2027

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 2026-2027, pending adoption by the Rutherford County Board of Education.

In summary, the proposed Local Current Expense Fund budget reflects revenues and expenditures totaling \$19,746,252, including an appropriation in the amount of \$19,199,252 by the Rutherford County Board of Commissioners; an estimated \$350,000 in fines and forfeitures collected and remitted pursuant to state law; and an estimated \$197,000 in ancillary local revenues.

The proposed Capital Outlay Fund budget reflects revenues and expenditures totaling \$1,121,000, fully supported by a corresponding appropriation by the Rutherford County Board of Commissioners.

Local Current Expense Fund

As of this submission, the North Carolina General Assembly has not yet adopted a state budget for the 2025-2027 biennium, which commenced on July 1, 2025. In the absence of an enacted state budget, key components of state funding—most notably salary schedules, employer benefit rates, and allotment adjustments—remain unknown.

Accordingly, the FY 2026-2027 Local Current Expense Fund budget has been developed using a set of reasonable planning assumptions grounded in recent legislative actions, current economic conditions, and known cost drivers affecting school system operations. These assumptions are intended to provide a prudent and stable baseline for budgeting purposes and will be revisited as additional information becomes available.

Those planning assumptions include:

- An estimated salary increase of 2% for school system employees
- An estimated retirement contribution rate increase of approximately 0.60 percentage points
- An estimated health insurance premium increase of 5%
- An estimated increase of 12.5% in business insurance premiums
- An estimated increase of 8% in public utilities
- An estimated increase of 3% in general purchasing

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

Because no state budget has been enacted, there is substantial uncertainty surrounding employee compensation. Notably, the House and Senate budget proposals for the 2025–2027 biennium reflect markedly different approaches to salary increases for public school employees.

The House proposal would provide average teacher salary increases of approximately 8.7% over the biennium, with significantly larger increases for beginning teachers. In contrast, the Senate proposal would provide an average increase of approximately 2.3% in FY 2025–2026 and approximately 3.3% over the biennium, supplemented by one-time bonuses.

These differences are not marginal—they represent fundamentally different funding commitments and result in materially different cost implications for local school systems. At this time, there is no indication which approach, if either, will ultimately be adopted.

Accordingly, Rutherford County Schools has assumed a 2% salary increase for budgeting purposes. This assumption reflects a nominal, traditional cost-of-living adjustment and is not intended to approximate either chamber’s proposal. At this time, it is not possible to determine which approach—if any—will ultimately prevail. Actual salary obligations may vary significantly depending on final legislative action.

The proposed FY 2026–2027 Local Current Expense Fund budget therefore reflects:

- An increase of \$830,063, or 4.52%, in the appropriation by the Board of Commissioners over FY 2025–2026, allocated as follows:
 - \$704,607 to fund Rutherford County Schools’ ongoing operations; and
 - \$125,466 to fund the corresponding, pro rata share paid to charter schools serving Rutherford County resident students.

Capital Outlay Fund

The proposed FY 2026-2027 Capital Outlay Fund budget targets the completion of nineteen (19) priority projects across four (4) categories at an estimated cost of \$1,121,000:

Project Category	Project Count	Estimated Cost
Environmental Quality	7	\$531,000
Safety	8	\$305,000
Safety / Accessibility	1	\$25,000
School / Student Services	3	\$260,000

Summary

The proposed Local Current Expense Fund and Capital Outlay Fund budgets reflect a disciplined approach to aligning available resources with the operational, instructional, and facility needs of Rutherford County Schools, within the constraints of available funding. They prioritize the responsible stewardship of public resources while maintaining focus on the system’s core mission.

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

Rutherford County Schools

Fiscal Year 2026-2027

Budget Requested and Prior Year Allocation

Fund	Purpose	Object	Description	Allocated Budget 2025-2026	Requested Budget 2026-2027
2	5100		Regular Instructional Services		
	5110	121	TEACHER SALARIES	\$178,156.34	\$181,719.47
		125	NEW TEACHER ORIENTATION	\$3,000.00	\$3,060.00
		129	TOP OF SCALE ADJUSTMENT	\$32,301.50	\$32,947.53
		162	SUB TEACHER REG TEACHER PAY	\$15,000.00	\$15,300.00
		163	SUB TEACHER -STAFF DEV ABSENCE	\$2,040.87	\$2,081.69
		165	SUB NON-TEACHING	\$10,000.00	\$10,200.00
		181	SUPPLEMENT/SUPPLEMENTARY PAY	\$658,250.73	\$658,250.73
		189	SHORT TERM DISABILITY 1ST 6 MO	\$2,000.00	\$2,040.00
		198	TUTORIAL PAY	\$500.00	\$510.00
		199	OVERTIME PAY	\$30.00	\$30.60
		211	EMPLOYER'S SOC SEC	\$68,833.47	\$69,319.71
		221	EMPLOYER'S RETIREMENT	\$215,142.90	\$222,011.69
		231	EMPLOYER'S HOSPITAL INS	\$36,200.00	\$38,010.00
		235	EMPLOYER'S LIFE INS	\$27,500.00	\$28,325.00
		311	CONTRACTED SERVICES	\$145,126.31	\$149,480.10
		312	PROFESSIONAL DEVELOPMENT	\$5,600.00	\$5,768.00
		327	RENTALS/LEASES	\$1,925.00	\$1,982.75
		332	TRAVEL REIMBURSEMENT	\$3,936.00	\$4,054.08
		333	FIELD TRIPS	\$3,700.00	\$3,811.00
		361	MEMBERSHIP DUES/FEES	\$23,000.00	\$23,690.00
		411	SUPPLIES AND MATERIALS	\$196,388.58	\$202,280.24
		418	COMPUTER SOFTWARE AND SUPPLIES	\$9,091.40	\$9,364.14
		462	COMPUTER EQUIPMENT-INVENTORIED	\$1,459,673.53	\$1,239,666.01
	5111	123	JROTC TEACHER	\$82,743.90	\$84,398.78
		181	SUPPLEMENT/SUPPLEMENTARY PAY	\$3,400.00	\$3,400.00
		211	EMPLOYER'S SOC SEC COST REGULA	\$6,590.01	\$6,716.61
		221	EMPLOYER'S RETIREMENT COST REG	\$21,251.70	\$22,186.75
	5115	165	SUB NON-TEACHING	\$6,536.00	\$6,677.72
		211	EMPLOYER'S SOC SEC COST REGULA	\$500.00	\$510.85
	5116	143	TUTOR PAY	\$7,200.00	\$7,344.00
		211	EMPLOYER'S SOC SEC	\$550.50	\$561.82
		221	EMPLOYER'S RETIREMENT	\$1,776.24	\$1,855.83
		312	PROFESSIONAL DEVELOPMENT	\$500.00	\$515.00
	5120	121	TEACHER	\$37,486.50	\$38,236.23
		162	SUBSTITUTE	\$500.00	\$510.00
		181	SUPPLEMENT/SUPPLEMENTARY PAY	\$59,500.00	\$59,500.00
		188	ANNUAL LEAVE PAYOFF	\$1,000.00	\$1,020.00

	211	EMPLOYER'S SOC SEC COST REGULA	\$7,419.47	\$4,668.80
	221	EMPLOYER'S RETIREMENT COST REG	\$24,143.26	\$24,955.70
	231	EMPLOYER'S HOSPITAL INS COST	\$5,000.00	\$5,250.00
	332	TRAVEL REIMBURSEMENT	\$3,600.00	\$3,708.00
	333	FIELD TRIPS	\$1,000.00	\$1,030.00
5132	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$37,400.00	\$37,400.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$2,861.10	\$2,861.10
	221	EMPLOYER'S RETIREMENT COST REG	\$9,226.58	\$9,450.98
	319	OTHER PROFESSIONAL/TECH SERVIC	\$1,525.00	\$1,570.75
	332	TRAVEL REIMBURSEMENT	\$500.00	\$515.00
	411	SUPPLIES AND MATERIALS	\$77,299.00	\$79,617.97
5133	121	TEACHER	\$4,000.00	\$4,080.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$42,500.00	\$42,500.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$3,557.25	\$3,563.37
	221	EMPLOYER'S RETIREMENT COST REG	\$11,471.55	\$11,770.77
	332	TRAVEL REIMBURSEMENT	\$300.00	\$309.00
5134	121	TEACHER	\$1,200.00	\$1,224.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$29,700.00	\$29,700.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$2,363.85	\$2,365.69
	221	EMPLOYER'S RETIREMENT COST REG	\$7,926.99	\$7,814.49
		Total Regular Instructional Support	<u>\$3,599,925.53</u>	<u>\$3,411,691.92</u>
			19.03%	17.28%
5200				
5210		Special Populations Instructional Services		
	121	TEACHER	\$50,280.00	\$51,285.60
	131	INSTR SUPPORT I-REG PAY	\$1,000.00	\$1,020.00
	142	TEACHER ASST - NCLB	\$1,500.00	\$1,530.00
	162	SUB TEACHER REG TEACHER ABSENC	\$250.00	\$255.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$105,400.00	\$105,400.00
	185	BONUS LEAVE PAYOFF	\$300.00	\$306.00
	186	SHORT TERM DISABILITY >6 MONTH	\$1,700.00	\$1,734.00
	188	ANNUAL LEAVE PAYOFF	\$5,704.47	\$5,818.56
	189	SHORT TERM DISABILITY 1ST 6 MO	\$3,000.00	\$3,060.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$12,938.78	\$13,036.30
	221	EMPLOYER'S RETIREMENT COST REG	\$41,663.79	\$42,224.69
	231	EMPLOYER'S HOSPITAL INS COST	\$8,500.00	\$8,925.00
5230	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$5,100.00	\$5,100.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$390.15	\$390.15
	221	EMPLOYER'S RETIREMENT COST REG	\$1,258.17	\$1,288.77
5240	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$6,800.00	\$6,800.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$520.20	\$520.20
	221	EMPLOYER'S RETIREMENT COST REG	\$1,677.56	\$1,718.36
5260	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$5,100.00	\$5,100.00
	192	ADD'L RESPONSIBILITY STIPEND	\$2,000.00	\$2,000.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$543.15	\$543.15
	221	EMPLOYER'S RETIREMENT COST REG	\$1,751.57	\$1,794.17

5270	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$5,400.00	\$5,400.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$413.10	\$413.10		
	221	EMPLOYER'S RETIREMENT COST REG	\$1,332.18	\$1,364.58		
		Total Special Populations Instructional Services	<u>\$264,523.12</u>	<u>\$267,027.63</u>	1.40%	1.35%
5300		Alternative Programs & Services				
5310	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$17,000.00	\$17,000.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$1,300.50	\$1,300.50		
	221	EMPLOYER'S RETIREMENT COST REG	\$4,193.90	\$4,295.90		
5311	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,400.00	\$4,400.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$336.60	\$336.60		
	221	EMPLOYER'S RETIREMENT COST REG	\$1,085.48	\$1,111.88		
5320	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$2,400.00	\$2,400.00		
	211	EMPLOYER'S SOC SEC	\$183.60	\$183.60		
	221	EMPLOYER'S RETIREMENT	\$592.08	\$606.48		
	332	TRAVEL REIMBURSEMENT	\$500.00	\$515.00		
5330	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,000.00	\$4,000.00		
	187	SALARY DIFFERENTIAL	\$35,000.00	\$35,700.00		
	188	ANNUAL LEAVE PAYOFF	\$4,000.00	\$4,080.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$3,289.50	\$3,349.17		
	221	EMPLOYER'S RETIREMENT COST REG	\$10,608.10	\$11,063.21		
5340	142	TEACHER ASST - NCLB	\$250.00	\$255.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$19.13	\$19.51		
	221	EMPLOYER'S RETIREMENT COST REG	\$60.00	\$64.44		
5350	188	ANNUAL LEAVE PAYOFF	\$1,576.49	\$1,608.02		
	192	ADD'L RESPONSIBILITY STIPEND	\$500.00	\$500.00		
	198	TUTORIAL PAY	\$1,000.00	\$1,020.00		
	211	EMPLOYER'S SOC SEC COST REGULA	\$235.25	\$239.29		
	221	EMPLOYER'S RETIREMENT COST REG	\$758.97	\$790.45		
5351	198	TUTORIAL PAY	\$2,490.63	\$2,540.44		
	211	EMPLOYER'S SOC SEC COST REGULA	\$190.53	\$194.34		
	221	EMPLOYER'S RETIREMENT COST REG	\$614.36	\$641.97		
		Total Alternative Programs & Services	<u>\$96,585.12</u>	<u>\$98,215.80</u>	0.51%	0.50%
5400		School Leadership & Support Services				
5400	411	SUPPLIES AND MATERIALS	\$5,000.00	\$5,150.00		
5403	151	OFFICE SUPPORT	\$9,500.00	\$9,690.00		
	184	LONGEVITY PAY	\$800.00	\$816.00		
	199	OVERTIME	\$80.00	\$81.60		
	211	EMPLOYER'S SOC SEC COST REGULAR	\$792.87	\$1,203.93		
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$2,563.39	\$3,976.89		
	231	EMPLOYER'S HOSPITAL INS COST	\$2,125.00	\$2,231.25		
5410	114	PRINCIPAL/HEADMASTER	\$20,418.00	\$0.00		
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,900.32	\$4,900.32		
	182	EMPLOYEE ALLOWANCES TAX	\$18,437.00	\$18,805.74		

184	LONGEVITY PAY	\$2,654.34		\$2,707.43
188	ANNUAL LEAVE PAYOFF	\$500.00		\$510.00
192	ADD'L RESPONSIBILITY STIPEND	\$187,457.60		\$187,457.60
211	EMPLOYER'S SOC SEC COST REGULA	\$17,440.60		\$16,400.15
221	EMPLOYER'S RETIREMENT COST REG	\$57,235.36		\$54,174.10
231	EMPLOYER'S HOSPITAL INS COST	\$1,349.34		\$1,416.81
5420 116	ASST PRINCIPAL (NON-TEACHING)	\$365,895.15		\$373,213.05
192	ADD'L RESPONSIBILITY STIPEND	\$55,733.07		\$55,733.07
211	EMPLOYER'S SOC SEC COST REGULAR	\$32,254.50		\$32,814.38
221	EMPLOYER'S RETIREMENT COST REGULAR	\$104,015.55		\$108,394.69
231	EMPLOYER'S HOSPITAL INS COST	\$51,071.58		\$53,625.16
	Total School Leadership & Support Services	<u>\$940,223.67</u>	4.97%	<u>\$933,302.16</u> 4.73%

5500 **Co-Curricular Services**

5501 192	ADD'L RESPONSIBILITY STIPEND	\$426,000.00		\$426,000.00
211	EMPLOYER'S SOC SEC COST REGULA	\$30,000.00		\$32,589.00
221	EMPLOYER'S RETIREMENT COST REG	\$62,000.00		\$65,720.00
311	CONTRACTED SERVICES	\$15,500.00		\$15,965.00
344	MOBILE COMMUNICATION COSTS	\$900.00		\$927.00
411	SUPPLIES AND MATERIALS	\$9,000.00		\$9,270.00
5502 181	SUPPLEMENT/SUPPLEMENTARY PAY	\$13,900.00		\$13,900.00
211	EMPLOYER'S SOC SEC COST REGULA	\$1,063.35		\$1,063.35
221	EMPLOYER'S RETIREMENT COST REG	\$2,750.00		\$2,915.00
	Total Co-Curricular Services	<u>\$561,113.35</u>	2.97%	<u>\$568,349.35</u> 2.88%

5800 **School-Based Support Services**

5810 131	INSTR SUPPORT I-REG PAY	\$512,458.00		\$522,707.16
162	SUB TEACHER REG TEACHER ABSENC	\$2,681.51		\$2,735.14
181	SUPPLEMENT/SUPPLEMENTARY PAY	\$18,700.00		\$18,700.00
188	ANNUAL LEAVE PAYOFF	\$12,000.00		\$12,240.00
211	EMPLOYER'S SOC SEC COST REGULA	\$41,756.76		\$42,563.25
221	EMPLOYER'S RETIREMENT COST REG	\$133,997.08		\$139,906.64
231	EMPLOYER'S HOSPITAL INS COST	\$76,500.00		\$80,325.00
5830 181	SUPPLEMENT/SUPPLEMENTARY PAY	\$54,000.00		\$54,000.00
211	EMPLOYER'S SOC SEC COST REGULA	\$4,131.00		\$4,131.00
221	EMPLOYER'S RETIREMENT COST REG	\$13,321.80		\$13,645.80
5840 131	INSTR SUPPORT I-REG PAY	\$45,900.00		\$46,818.00
181	SUPPLEMENT/SUPPLEMENTARY PAY	\$8,500.00		\$8,500.00
211	EMPLOYER'S SOC SEC COST REGULA	\$4,161.60		\$4,231.83
221	EMPLOYER'S RETIREMENT COST REG	\$13,420.48		\$13,978.86
231	EMPLOYER'S HOSPITAL INS COST	\$6,000.00		\$6,300.00
312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,500.00		\$2,575.00
411	SUPPLIES AND MATERIALS	\$20,320.00		\$20,929.60
5850 311	CONTRACTED SERVICES	\$551,400.00		\$954,757.74

5860	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$28,900.00	\$28,900.00
	187	SALARY DIFFERENTIAL	\$8,000.00	\$8,160.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$2,822.85	\$2,835.09
	221	EMPLOYER'S RETIREMENT COST REG	\$9,103.23	\$9,365.06
	231	EMPLOYER'S HOSPITAL INS COST	\$2,025.00	\$2,126.25
	319	OTHER PROFESSIONAL/TECH SERVIC	\$22,500.00	\$23,175.00
	342	POSTAGE	\$1,938.78	\$1,996.94
	411	SUPPLIES AND MATERIALS	\$15,000.00	\$15,450.00
	418	COMPUTER SOFTWARE AND SUPPLIES	\$300,000.00	\$309,000.00
	422	REPAIR,MATERIALS,RELATED LABOR	\$15,000.00	\$15,450.00
		Total School-Based Support Services	<u>\$1,927,038.09</u>	<u>\$2,365,503.35</u>
			10.19%	11.98%
6100		Support & Development Services		
6110	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$6,055.34	\$6,176.45
	184	LONGEVITY PAY	\$3,040.00	\$3,100.80
	211	EMPLOYER'S SOC SEC COST REGULAR	\$695.79	\$709.71
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$2,243.82	\$2,344.36
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$92.00	\$94.76
6115	332	TRAVEL REIMBURSEMENT	\$3,500.00	\$3,605.00
6120	113	DIRECTOR AND/OR SUPERVISOR	\$82,800.00	\$84,456.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,970.00	\$5,069.40
	184	LONGEVITY PAY	\$2,852.29	\$2,909.34
2	211	EMPLOYER'S SOC SEC COST REGULAR	\$7,032.60	\$7,071.26
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$22,356.51	\$23,358.26
	231	EMPLOYER'S HOSPITAL INS COST	\$8,500.00	\$8,925.00
		Total Support & Development Services	<u>\$144,138.35</u>	<u>\$147,820.33</u>
			0.76%	0.75%
6200		Special Population Support & Development Svcs		
6200	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$5,000.00	\$5,100.00
	187	SALARY DIFFERENTIAL	\$7,758.72	\$7,913.89
	211	EMPLOYER'S SOC SEC COST REGULAR	\$976.04	\$995.56
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$3,147.58	\$3,288.61
6201	113	DIRECTOR AND/OR SUPERVISOR	\$63,514.00	\$64,784.28
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$5,500.00	\$5,610.00
	184	LONGEVITY PAY	\$200.00	\$204.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$5,294.87	\$5,400.77
	221	EMPLOYER'S RETIREMENT COST REG	\$17,075.09	\$17,840.19
6206	113	DIRECTOR AND/OR SUPERVISOR	\$38,450.00	\$39,219.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,610.00	\$4,702.20
	211	EMPLOYER'S SOC SEC COST REGULAR	\$3,300.00	\$3,359.97
	221	EMPLOYER'S RETIREMENT COST REG	\$10,350.00	\$11,098.89
	231	EMPLOYER'S HOSPITAL INS COST	\$4,250.00	\$4,462.50
		Total Special Pop Support & Dev Services	<u>\$169,426.30</u>	<u>\$173,979.86</u>
			0.90%	0.88%
6300		Alternative Programs Support & Development Svcs		

6304	184	LONGEVITY PAY	\$5,000.00	\$5,100.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$400.00	\$390.15
	221	EMPLOYER'S RETIREMENT COST REG	\$1,200.00	\$1,288.77
		Total Alt Programs Support & Dev Services	<u>\$6,600.00</u>	<u>\$6,778.92</u>
			0.03%	0.03%
6400		Technology Support Services		
6400	311	CONTRACTED SERVICES	\$15,600.00	\$16,068.00
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$4,800.00	\$4,944.00
6401	113	DIRECTOR AND/OR SUPERVISOR	\$86,000.00	\$87,720.00
	151	OFFICE SUPPORT	\$19,350.00	\$19,737.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$18,300.00	\$18,666.00
	184	LONGEVITY PAY	\$9,380.00	\$9,567.60
	199	OVERTIME PAY	\$125.00	\$127.50
	211	EMPLOYER'S SOC SEC COST REGULAR	\$10,186.35	\$10,390.08
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$32,849.33	\$34,321.23
	231	EMPLOYER'S HOSPITAL INS COST	\$12,750.00	\$13,387.50
		Total Technology Support Services	<u>\$209,340.68</u>	<u>\$214,928.92</u>
			1.11%	1.09%
6500		Operational Support Services		
6510	341	TELEPHONE	\$26,600.00	\$27,398.00
	343	TELECOMMUNICATIONS SERVICES	\$85,000.00	\$87,550.00
	344	MOBILE COMMUNICATION COSTS	\$74,500.00	\$74,500.00
6520	151	OFFICE SUPPORT	\$19,300.00	\$19,686.00
	184	LONGEVITY PAY	\$630.00	\$642.60
	199	OVERTIME PAY	\$125.00	\$127.50
	211	EMPLOYER'S SOC SEC COST REGULA	\$1,524.65	\$1,564.89
	221	EMPLOYER'S RETIREMENT COST REG	\$4,916.73	\$5,169.26
	231	EMPLOYER'S HOSPITAL INS COST	\$4,250.00	\$4,462.50
	411	SUPPLIES AND MATERIALS	\$4,800.00	\$4,944.00
6530	321	PUBLIC UTILITIES - ELECTRIC	\$1,315,000.00	\$1,420,200.00
	322	PUBLIC UTILITIES - NATURAL GAS	\$152,000.00	\$164,160.00
	323	PUBLIC UTILITIES - WATER/SEWER	\$336,000.00	\$362,880.00
	324	WASTE MANAGEMENT	\$180,000.00	\$194,400.00
6540	173	CUSTODIAN	\$7,000.00	\$7,140.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$200.00	\$204.00
	184	LONGEVITY PAY	\$1,200.00	\$1,224.00
	189	SHORT TERM DISABILITY 1ST 6 MO	\$7,706.00	\$7,860.12
	199	OVERTIME PAY	\$1.00	\$1.02
	211	EMPLOYER'S SOC SEC COST REGULA	\$1,232.18	\$1,256.83
	221	EMPLOYER'S RETIREMENT COST REG	\$345.62	\$360.86
	231	EMPLOYER'S HOSPITAL INS COST	\$2,849.00	\$2,991.45
	411	SUPPLIES AND MATERIALS	\$293,000.00	\$301,790.00
	422	REPAIR,MATERIALS,RELATED LABOR	\$28,000.00	\$28,840.00
6550	113	DIRECTOR AND/OR SUPERVISOR	\$72,850.00	\$74,307.00
	175	SKILLED TRADES	\$52,250.00	\$53,295.00

	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,471.00	\$4,560.42
	184	LONGEVITY PAY	\$6,420.00	\$6,548.40
	189	SHORT TERM DISABILITY 1ST 6 MO	\$701.00	\$715.02
	199	OVERTIME PAY	\$500.00	\$510.00
	211	EMPLOYER'S SOC SEC COST REGULAR	\$10,480.00	\$10,705.09
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$33,845.26	\$35,361.79
	231	EMPLOYER'S HOSPITAL INS COST	\$18,470.00	\$19,393.50
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$12,500.00	\$12,875.00
	319	OTHER PROFESSIONAL/TECH SERVICES	\$1,000.00	\$1,030.00
	332	TRAVEL REIMBURSEMENT	\$1,500.00	\$1,545.00
	342	POSTAGE	\$50.00	\$51.50
	411	SUPPLIES AND MATERIALS	\$500.00	\$515.00
	418	COMPUTER SOFTWARE AND SUPPLIES	\$2,000.00	\$2,060.00
	422	REPAIR,MATERIALS,RELATED LABOR	\$15,500.00	\$15,965.00
	423	GAS/DIESEL FUEL	\$180,000.00	\$185,400.00
	425	TIRES AND TUBES	\$2,000.00	\$2,060.00
	552	LICENSE/TITLE FEES	\$10,000.00	\$10,300.00
6580	113	DIRECTOR AND/OR SUPERVISOR	\$76,873.00	\$78,410.46
2	153	ADMIN SPECIALIST SALARY	\$46,011.12	\$46,931.34
	175	SKILLED TRADES	\$875,500.00	\$893,010.00
	176	MANAGER	\$61,662.60	\$62,895.85
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,620.00	\$4,712.40
	184	LONGEVITY PAY	\$12,130.00	\$12,372.60
	188	ANNUAL LEAVE PAYOFF	\$11,410.74	\$11,638.95
	199	OVERTIME PAY	\$10,000.00	\$10,200.00
	211	EMPLOYER'S SOC SEC COST REGULAR	\$84,012.87	\$85,693.13
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$270,927.78	\$283,067.37
	231	EMPLOYER'S HOSPITAL INS COST	\$195,500.00	\$205,275.00
	311	CONTRACTED SERVICES	\$45,521.68	\$46,887.33
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$200.00	\$206.00
	319	OTHER PROFESSIONAL/TECH SERVICES	\$368,584.14	\$379,641.66
	411	SUPPLIES AND MATERIALS	\$563,651.55	\$580,561.10
	422	REPAIR,MATERIALS,RELATED LABOR	\$180,478.32	\$185,892.67
	461	FURNITURE/EQUIPMENT INVENTORIES	\$3,932.26	\$4,050.23
		Total Operations Support Services	<u>\$5,782,233.50</u>	<u>\$6,047,996.83</u>
			30.57%	30.63%
6600		Financial & Human Resources Services		
6610	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$11,700.00	\$11,934.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$895.05	\$912.95
	221	EMPLOYER'S RETIREMENT COST REG	\$2,886.39	\$3,015.72
	311	CONTRACTED SERVICES	\$88,680.10	\$91,340.50
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,558.00	\$2,634.74
	319	OTHER PROFESSIONAL/TECH SERVIC	\$70,024.84	\$72,125.59
	332	TRAVEL REIMBURSEMENT	\$2,000.00	\$2,060.00
	342	POSTAGE	\$100.00	\$103.00

	353	CERTIFICATION & LICENSE FEES	\$220.00	\$226.60
	361	MEMBERSHIP DUES/FEES	\$2,250.00	\$2,317.50
	362	BANK SERVICE FEES	\$250.00	\$257.50
	411	SUPPLIES AND MATERIALS	\$2,000.00	\$2,060.00
	418	COMPUTER SOFTWARE AND SUPPLIES	\$1,400.00	\$1,442.00
	462	COMPUTER EQUIPMENT-INVENTORIED	\$1,600.00	\$1,648.00
6611	151	OFFICE SUPPORT	\$39,500.00	\$40,290.00
	153	ADMIN SPECIALIST(CENTRAL SUPP)	\$61,360.00	\$62,587.20
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$1,026.16	\$1,046.68
	184	LONGEVITY PAY	\$1,500.00	\$1,530.00
	199	OVERTIME PAY	\$600.00	\$612.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$7,954.94	\$8,114.04
	221	EMPLOYER'S RETIREMENT COST REG	\$25,653.38	\$26,978.89
	231	EMPLOYER'S HOSPITAL INS COST	\$19,125.00	\$20,081.25
6613	232	EMPLOYER'S WORKERS COMP INS	\$156,089.71	\$175,600.92
	371	LIABILITY INSURANCE	\$277,013.00	\$311,639.63
	372	VEHICLE LIABILITY INSURANCE	\$96,354.41	\$108,398.71
	373	PROPERTY INSURANCE	\$387,165.00	\$435,560.63
	375	FIDELITY BOND PREMIUM	\$180.00	\$202.50
	378	SCHOLASTIC ACCIDENT INSURANCE	\$28,000.00	\$31,500.00
6620	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$3,500.00	\$3,605.00
	332	TRAVEL REIMBURSEMENT	\$1,144.00	\$1,178.32
	353	CERTIFICATION & LICENSE FEES	\$535.00	\$551.05
	411	SUPPLIES AND MATERIALS	\$2,895.84	\$2,982.72
	418	COMPUTER SOFTWARE AND SUPPLIES	\$26,250.76	\$27,038.28
	451	FOOD PURCHASES	\$4,300.00	\$4,429.00
6621	151	OFFICE SUPPORT	\$160,688.00	\$163,901.76
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$12,314.00	\$12,560.28
	184	LONGEVITY PAY	\$2,750.00	\$2,805.00
	199	OVERTIME PAY	\$500.00	\$510.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$13,445.03	\$13,752.94
	221	EMPLOYER'S RETIREMENT COST REG	\$31,823.31	\$45,429.66
	231	EMPLOYER'S HOSPITAL INS COST	\$21,225.00	\$22,286.25
	411	SUPPLIES AND MATERIALS	\$6,850.00	\$7,055.50
		Total Financial & Human Resources Services	<u>\$1,576,306.92</u>	<u>\$1,724,306.31</u>
			8.33%	8.73%
6700		Accountability Services		
6710	113	DIRECTOR AND/OR SUPERVISOR	\$80,580.00	\$82,191.60
	151	OFFICE SUPPORT	\$31,000.00	\$31,620.00
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$4,840.00	\$4,936.80
	184	LONGEVITY PAY	\$3,844.00	\$3,920.88
	199	OVERTIME	\$100.00	\$102.00
	211	EMPLOYER'S SOC SEC COST REGULA	\$9,207.85	\$9,392.00
	221	EMPLOYER'S RETIREMENT COST REG	\$22,046.09	\$23,033.93
	231	EMPLOYER'S HOSPITAL INS COST	\$8,500.00	\$8,925.00

	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$1,000.00	\$1,050.00
2	332	TRAVEL REIMBURSEMENT	\$100.00	\$103.00
	411	SUPPLIES AND MATERIALS	\$1,700.00	\$1,751.00
	418	COMPUTER SOFTWARE AND SUPPLIES	\$915.00	\$942.45
		Total Accountability Services	<u>\$163,832.94</u>	<u>\$167,968.66</u>
			0.87%	0.85%
6800		System-wide Pupil Support Services		
6850	149	SCHOOL RESOURCE OFFICER	\$59,205.00	\$60,389.10
	211	EMPLOYER'S SOC SEC COST REGULA	\$4,529.18	\$4,619.77
	221	EMPLOYER'S RETIREMENT COST REG	\$14,605.87	\$15,260.33
	231	EMPLOYER'S HOSPITAL INS COST	\$8,500.00	\$8,925.00
	345	SECURITY MONITORING	\$3,000.00	\$3,090.00
	422	REPAIR,MATERIALS,RELATED LABOR	\$4,500.00	\$4,635.00
6860	422	REPAIR,MATERIALS,RELATED LABOR	\$8,500.00	\$8,755.00
		Total System-wide Pupil Support Services	<u>\$102,840.05</u>	<u>\$105,674.19</u>
			0.54%	0.54%
6900		Policy, Leadership & Public Relations Services		
6910	192	ADD'L RESPONSIBILITY STIPEND	\$11,400.00	\$11,400.00
	211	EMPLOYER'S SOC SEC COST REGULAR	\$872.10	\$872.10
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$1,689.88	\$1,740.58
	332	TRAVEL REIMBURSEMENT	\$600.00	\$618.00
	361	MEMBERSHIP DUES/FEES	\$2,600.00	\$2,678.00
	451	FOOD PURCHASES	\$1,301.03	\$1,340.06
6920	311	CONTRACTED SERVICES	\$90,000.00	\$92,700.00
6932	311	CONTRACTED SERVICES	\$40,500.00	\$41,715.00
6940	311	CONTRACTED SERVICES	\$80,000.00	\$82,400.00
	313	ADVERTISING COST	\$2,000.00	\$2,060.00
	319	OTHER PROFESSIONAL/TECH SERVICES	\$7,000.00	\$7,210.00
	326	CONTRACTED REPAIRS-EQUIPMENT	\$557.47	\$574.19
	327	RENTALS/LEASES	\$1,600.00	\$1,648.00
	342	POSTAGE	\$1,300.00	\$1,339.00
	361	MEMBERSHIP DUES/FEES	\$27,500.00	\$28,325.00
	411	SUPPLIES AND MATERIALS	\$1,600.00	\$1,648.00
6941	111	SUPERINTENDENT	\$28,500.00	\$29,070.00
	153	ADMIN SPECIALIST SALARY	\$57,080.00	\$58,221.60
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$3,430.00	\$3,498.60
	184	LONGEVITY PAY	\$2,560.00	\$2,611.20
	211	EMPLOYER'S SOC SEC COST REGULAR	\$7,005.11	\$6,945.45
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$22,590.32	\$23,602.53
	231	EMPLOYER'S HOSPITAL INS COST	\$9,200.00	\$9,660.00
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,522.50	\$2,598.18
	361	MEMBERSHIP DUES/FEES	\$1,000.00	\$1,030.00
	411	SUPPLIES AND MATERIALS	\$500.00	\$515.00
	418	COMPUTER SOFTWARE AND SUPPLIES	\$1,500.00	\$1,545.00

6942	151	OFFICE SUPPORT	\$38,231.00		\$38,995.62	
	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$25,141.00		\$25,643.82	
	182	EMPLOYEE ALLOWANCES TAX	\$22,990.56		\$23,450.37	
	184	LONGEVITY PAY	\$2,500.00		\$2,550.00	
	188	ANNUAL LEAVE PAYOFF	\$1,300.00		\$1,326.00	
	192	ADD'L RESPONSIBILITY STIPEND	\$6,000.00		\$6,000.00	
	199	OVERTIME PAY	\$100.00		\$102.00	
	211	EMPLOYER'S SOC SEC COST REGULAR	\$7,364.08		\$7,502.19	
	221	EMPLOYER'S RETIREMENT COST REGULAR	\$23,747.98		\$24,755.96	
	231	EMPLOYER'S HOSPITAL INS COST	\$8,500.00		\$8,925.00	
	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$3,000.00		\$3,090.00	
	313	ADVERTISING COST	\$4,300.00		\$4,429.00	
	332	TRAVEL REIMBURSEMENT	\$700.00		\$721.00	
	411	SUPPLIES AND MATERIALS	\$2,700.00		\$2,781.00	
6950	332	TRAVEL REIMBURSEMENT	\$1,700.00		\$1,751.00	
	361	MEMBERSHIP DUES/FEES	\$225.00		\$231.75	
	411	SUPPLIES AND MATERIALS	\$3,275.00		\$3,373.25	
		Total Policy, Leadership & PR Services	<u>\$558,183.03</u>	2.95%	<u>\$573,193.45</u>	2.90%
7000		Nutrition Services				
7200	186	SHORT TERM DISABILITY >6 MONTH	\$4,000.00		\$4,080.00	
	231	EMPLOYER'S HOSPITAL INS COST	\$2,000.00		\$2,100.00	
		Total Nutrition Services	<u>\$6,000.00</u>	0.03%	<u>\$6,180.00</u>	0.03%
8100		Charter Schools				
8100	717	TRANSFER TO CHARTER SCHOOLS	\$2,807,878.35		\$2,933,334.31	
		Total Charter Schools	<u>\$2,807,878.35</u>	14.84%	<u>\$2,933,334.31</u>	14.86%
		Grand Total Local Current Expense Fund 2	<u>\$18,916,189.00</u>		<u>\$19,746,252.00</u>	
		Revenue Sources				
2	4110	000 County Appropriation	\$18,369,189.00		\$19,199,252.00	
	4110	001 Fuel Reimbursement - County	\$197,000.00		\$197,000.00	
	4410	000 Fines & Forfeitures	\$350,000.00		\$350,000.00	
		Total Revenue Local Current Expense Fund	<u>\$18,916,189.00</u>		<u>\$19,746,252.00</u>	

Rutherford County Schools
Fiscal Year 2026-2027
Capital Budget Request

Capital Projects by Priority

School	Project	Category	Est. Cost
Spindale Elementary School	Roof Replacement	Environmental Quality	\$225,000.00
Rutherfordton Elementary School	Canopy Underpinning Repair (main entrance)	Environmental Quality	\$50,000.00
Forrest Hunt Elementary School	Install Generator	Environmental Quality	\$75,000.00
Harris Elementary School	Repave Lower Teacher/Guest Parking Lot	Safety	\$50,000.00
Forrest Hunt Elementary School	Walkway Repair	Safety / Accessibility	\$25,000.00
Pinnacle Elementary School	Floor Repair	Safety	\$30,000.00
Ellenboro Elementary School	Replace Foyer VCT	Safety	\$10,000.00
Cliffside Elementary School	Intercom Replacement	Safety	\$50,000.00
Mt. Vernon-Ruth Elementary School	Intercom Replacement	Safety	\$30,000.00
District Services	Security Camera Upgrades (10yr plan)	Safety	\$75,000.00
District Services	LED Panel Board Replacements	School / Student Services	\$140,000.00
Ellenboro Elementary School	Replace Gym Canopy	Safety	\$50,000.00
Forest City Dunbar Elementary School	Replace Data Room Mini-Splits	School / Student Services	\$20,000.00
Harris Elementary School	Tree Removal	Safety	\$10,000.00
Spindale Elementary School	HVAC Upgrades (Media Center)	Environmental Quality	\$30,000.00
District Services	Maintenance Vehicle Replacements (2 vehicles)	School / Student Services	\$100,000.00
Op Center	Op Center Bard Replacement (3 - need 11)	Environmental Quality	\$51,000.00
R-S Middle School	Campus wide reseeding of grounds	Environmental Quality	\$30,000.00
Ellenboro Elementary School	Replace / Repair Gutters	Environmental Quality	\$70,000.00
Total:			\$1,121,000.00

Capital Projects by Category

School	Project	Category	Est. Cost
Ellenboro Elementary School	Replace / Repair Gutters	Environmental Quality	\$70,000.00
Forrest Hunt Elementary School	Install Generator	Environmental Quality	\$75,000.00
Rutherfordton Elementary School	Canopy Underpinning Repair (main entrance)	Environmental Quality	\$50,000.00
Spindale Elementary School	Roof Replacement	Environmental Quality	\$225,000.00
Spindale Elementary School	HVAC Upgrades (Media Center)	Environmental Quality	\$30,000.00
R-S Middle School	Campus wide reseeding of grounds	Environmental Quality	\$30,000.00
Op Center	Op Center Bard Replacement (3 funded - need 11)	Environmental Quality	\$51,000.00
Ellenboro Elementary School	Replace Gym Canopy	Safety	\$50,000.00
Ellenboro Elementary School	Replace Foyer VCT	Safety	\$10,000.00
Harris Elementary School	Tree Removal	Safety	\$10,000.00
Harris Elementary School	Repave Lower Teacher/Guest Parking Lot	Safety	\$50,000.00
Mt. Vernon-Ruth Elementary School	Intercom Replacement	Safety	\$30,000.00
Pinnacle Elementary School	Floor Repair	Safety	\$30,000.00
Cliffside Elementary School	Replace Intercom	Safety	\$50,000.00
District Services	Security Camera Upgrades (10yr plan)	Safety	\$75,000.00
Forrest Hunt Elementary School	Walkway Repair	Safety / Accessibility	\$25,000.00
Forest City Dunbar Elementary School	Replace Data Room Mini-Splits	School / Student Services	\$20,000.00
District Services	Maintenance Vehicle Replacements (2 vehicles)	School / Student Services	\$100,000.00
District Services	LED Panel Board Replacements	School / Student Services	\$140,000.00
Total:			\$1,121,000.00

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, copying, 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.