



**Rutherford County Historic Courthouse:  
Room 205 or Main Chamber  
1 Public Square  
Murfreesboro, TN 37130**

**May 26th  
5:00 P.M.**

**SPECIAL CALLED BUDGET MEETING**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE & MOMENT OF SILENCE/PRAYER**

We will be opening the meeting with a brief moment of silence or prayer and the pledge of allegiance to the United States flag. No one is required to participate or be present for any of these and being in this portion of the meeting is completely voluntary.

Pledge & Prayer: led by Claire Maxwell

**3. PROPOSED BUDGET MODIFICATIONS** -Due to change in a state grant timeline after the Board adopted the FY27 proposed budget, request to consider new revenue and expenditure adjustments reflecting this change. Overall revenues and expenditures are decreased with this proposed adjustment.

**4. ADJOURNMENT**



**Rutherford County Schools**

**2026-2027**

**Proposed Budget**

**Index**

<b>Fund Number</b>	<b>Fund Description</b>	<b>Fund Total Proposed Budget</b>	
141	General Purpose School Fund Revenues	\$	587,876,547.00
141	General Purpose School Fund Expenditures	\$	597,757,055.00
	<b>Total Budget Surplus/(deficit)</b>	<b>\$</b>	<b>(9,880,508.00)</b>
143	Central Cafeteria Fund Revenues	\$	26,844,250.00
143	Central Cafeteria Fund Expenditures	\$	35,388,150.00
	<b>Total Budget Surplus/(deficit)</b>	<b>\$</b>	<b>(8,543,900.00)</b>
177	Education Capital Projects Revenues	\$	19,354,969.00
177	Education Capital Projects Expenditures	\$	19,354,969.00
	<b>Total Budget Surplus/(deficit)</b>	<b>\$</b>	<b>-</b>



**Rutherford County, Tennessee**  
**General Purpose School Fund 141**



**Rutherford  
County Schools**



## **RCS Fund 141 Highlights**

- 1. 2.0 % COLA Increase for all employees**
- 2. Degree stipend for classified staff**
- 3. 60+ positions transferred across district to cover new middle school**
- 4. RCS is covering half of the Medical Insurance increase**



**FY26/27 RCS REVENUE ACCOUNT VARIANCES**

Revenue	Account	FY26 Amount	FY27 Amount	Difference	% Difference	Explanation
40110	Current Prop. Tax	75,490,289.00	72,673,963.00	-2,816,326.00	-3.7%	Reduction in local revenue due to property tax reappraisal year
40120	Prior Year Prop. Tax Collections	260,890.00	320,000.00	59,110.00	22.7%	Additional Local Revenue
40130	Clerk and Master PY Collections	195,670.00	225,000.00	29,330.00	15.0%	Additional Local Revenue
40140	Interest and Penalty	104,360.00	104,360.00	0.00	0.0%	
40150	Pick-Up Taxes	84,790.00	84,790.00	0.00	0.0%	
40161	Pay in Lieu of Taxes-TVA	6,247.00	6,247.00	0.00	0.0%	
40162	Pmnts in Lieu of Taxes-Local	145,000.00	145,000.00	0.00	0.0%	
40210	Local Option Sales Tax	104,806,250.00	111,094,625.00	6,288,375.00	6.0%	Additional increase to local revenue due to additional school and shift in weighted ADA numbers
40240	Wheel Tax	5,150,000.00	5,300,000.00	150,000.00	2.9%	Additional Local Revenue
40270	Business Tax	2,700,000.00	2,600,000.00	-100,000.00	-3.7%	Reduced Local Revenue
40275	Mix Drink Tax	620,000.00	650,000.00	30,000.00	4.8%	Additional Local Revenue
41110	Marriage License	13,000.00	13,000.00	0.00	0.0%	
43513	Tuition-Summer School	70,000.00	70,000.00	0.00	0.0%	
43517	Tuition-Other	25,000.00	25,000.00	0.00	0.0%	
43541	Contract Adm Svrs/Other LEA's	15,000.00	15,000.00	0.00	0.0%	
43548	Charter Authorizer Fee	2,500.00	70,000.00	67,500.00	2700.0%	Charter Authorizer Fee is \$35K per school
43990	Other Charges for Service	50,000.00	50,000.00	0.00	0.0%	
44110	Investment Income	1,500,000.00	1,500,000.00	0.00	0.0%	Additional Local Revenue
44120	Lease/Rentals	35,000.00	35,000.00	0.00	0.0%	
44130	Sale of Materials and Supplies	10,000.00	10,000.00	0.00	0.0%	
44170	Miscellaneous Refunds	15,000.00	15,000.00	0.00	0.0%	
44530	Sale of Equipment	15,000.00	15,000.00	0.00	0.0%	
44570	Contributions & Gifts	60,000.00	60,000.00	0.00	0.0%	
44990	Other Local Revenues	768,000.00	770,000.00	2,000.00	0.3%	
46510	TISA	361,823,829.00	373,404,562.00	11,580,733.00	3.2%	Additional TISA Revenue for FY26/27
46513	TISA on Behalf		4,100,000.00	4,100,000.00	N/A	Did not budget a FY25/26 amount
46515	Early Childhood Education	1,300,000.00	1,800,000.00	500,000.00	38.5%	Voluntary Pre-K Grant
46550	Drivers Education	350,000.00	350,000.00	0.00	0.0%	
46590	Other State Education Funds	9,700,000.00	400,000.00	-9,300,000.00	-95.9%	ESA Revenue for teachers \$2k stipend was budgeted in FY25/26. That funding is not applicable for FY/26/27
46596	Paid Parental Leave	1,200,000.00	1,200,000.00	0.00	0.0%	
46610	Career Ladder	400,000.00	350,000.00	-50,000.00	-12.5%	Reduced Revenue due to attrition
46790	Other Vocational	500,000.00	100,000.00	-400,000.00	-80.0%	ISM Vocational Grant is decreasing
46851	State Revenue- TVA	2,850,000.00	2,900,000.00	50,000.00	1.8%	Additional Local Revenue
46980	Other State Grants	20,000.00	1,020,000.00	1,000,000.00	5000.0%	Public School Security Grant is being budgeted here for FY25/26
47143	IDEA	600,000.00	600,000.00	0.00	0.0%	
47640	ROTC Reimbursement	850,000.00	850,000.00	0.00	0.0%	
47990	Other Direct Federal		1,300,000.00	1,300,000.00	N/A	Inflation Reduction Act Tax Rebate for geothermal
49700	Insurance Recovery	50,000.00	50,000.00	0.00	0.0%	
49800	Transfers In	1,600,000.00	3,600,000.00	2,000,000.00	125.0%	Budgeted for Indirect Cost transfer from School Nutrition

**Totals 573,385,825.00 587,876,547.00 14,490,722.00**

Fund : 141 General Purpose School Fund

Monthly Comparative: 83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Revenue</b>								
<b>Local Taxes</b>								
40110	Current Property Tax	76,942,459.13	75,490,289.00	75,490,289.00	77,683,199.70	0.00	72,673,963.00	0.00
40120	Trustee's Collect. - Prior Yr.	767,275.00	260,890.00	260,890.00	799,391.82	0.00	320,000.00	0.00
40130	Clerk & Master Collections	346,706.17	195,670.00	195,670.00	273,480.53	0.00	225,000.00	0.00
40140	Interest And Penalty	160,834.84	104,360.00	104,360.00	153,933.65	0.00	104,360.00	0.00
40150	Pick-Up Taxes	133,353.71	84,790.00	84,790.00	135,267.56	0.00	84,790.00	0.00
40161	Pay In Lieu Of Taxes - Tva	3,953.07	6,247.00	6,247.00	3,237.20	0.00	6,247.00	0.00
40162	Pmnts In Lieu Of Taxes - Local	121,962.43	145,000.00	145,000.00	0.00	0.00	145,000.00	0.00
	<b>Total County Property Taxes</b>	<b>78,476,544.35</b>	<b>76,287,246.00</b>	<b>76,287,246.00</b>	<b>79,048,510.46</b>	<b>0.00</b>	<b>73,559,360.00</b>	<b>0.00</b>
<b>County Local Option Taxes</b>								
40210	Local Option Sales Tax	107,217,571.30	104,806,250.00	104,806,250.00	84,837,762.06	0.00	111,094,625.00	0.00
40240	Wheel Tax	5,565,263.73	5,150,000.00	5,150,000.00	4,208,770.42	0.00	5,300,000.00	0.00
40270	Business Tax	2,600,609.11	2,700,000.00	2,700,000.00	877,519.88	0.00	2,600,000.00	0.00
40275	Mixed Drink Tax	802,661.97	620,000.00	620,000.00	635,429.13	0.00	650,000.00	0.00
	<b>Total County Local Option Tax</b>	<b>116,186,106.11</b>	<b>113,276,250.00</b>	<b>113,276,250.00</b>	<b>90,559,481.49</b>	<b>0.00</b>	<b>119,644,625.00</b>	<b>0.00</b>
	<b>Total Local Taxes -</b>	<b>194,662,650.46</b>	<b>189,563,496.00</b>	<b>189,563,496.00</b>	<b>169,607,991.00</b>	<b>0.00</b>	<b>193,203,985.00</b>	<b>0.00</b>
<b>Licenses And Permits</b>								
41110	Marriage Licenses	15,808.82	13,000.00	13,000.00	11,279.04	0.00	13,000.00	0.00
	<b>Total Licenses</b>	<b>15,808.82</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>11,279.04</b>	<b>0.00</b>	<b>13,000.00</b>	<b>0.00</b>
	<b>Total Licenses &amp; Permits -</b>	<b>15,808.82</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>11,279.04</b>	<b>0.00</b>	<b>13,000.00</b>	<b>0.00</b>
<b>Charges For Current Services</b>								
<b>Education Charges</b>								
43513	Tuition - Summer School	4,650.00	70,000.00	70,000.00	125.00	0.00	70,000.00	0.00
43517	Tuition - Other	0.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
43517- - ONL	Tuition - Other - Boe Online Courses	61,661.50	0.00	0.00	38,937.50	0.00	0.00	0.00

Fund : 141 General Purpose School Fund

Monthly Comparative: 83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
43541	Contract Adm Svcs/Other Lea's	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
43542	Contract-Instructional Svc W/Lea's	22,685.00	0.00	0.00	0.00	0.00	0.00	0.00
43548	Charter Authorizer Fee	75,000.00	2,500.00	2,500.00	55,000.00	0.00	70,000.00	0.00
43990	Other Charges For Services	438,794.30	50,000.00	50,000.00	238,042.50	0.00	50,000.00	0.00
43990- - MCT	Other Charges For Services - Murfreesboro City Transportation	23,514.00	0.00	0.00	6,296.94	0.00	0.00	0.00
	<b>Total Education Charges</b>	<b>626,304.80</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>338,401.94</b>	<b>0.00</b>	<b>230,000.00</b>	<b>0.00</b>
	<b>Total Charges For Current Serv -</b>	<b>626,304.80</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>338,401.94</b>	<b>0.00</b>	<b>230,000.00</b>	<b>0.00</b>
<b>Other Local Revenues</b>								
<b>Recurring Items</b>								
44110	Investment Income	4,677,627.90	1,500,000.00	1,500,000.00	3,120,833.68	0.00	1,500,000.00	0.00
44120	Lease/Rentals/PPP	48,295.82	35,000.00	35,000.00	17,351.66	0.00	35,000.00	0.00
44130	Sale Of Materials And Supplies	5,095.75	10,000.00	10,000.00	2,622.50	0.00	10,000.00	0.00
44146	Erate Funding	187,169.21	0.00	0.00	0.00	0.00	0.00	0.00
44170	Miscellaneous Refunds	208,725.61	15,000.00	15,000.00	153,622.53	0.00	15,000.00	0.00
	<b>Total Recurring Items</b>	<b>5,126,914.29</b>	<b>1,560,000.00</b>	<b>1,560,000.00</b>	<b>3,294,430.37</b>	<b>0.00</b>	<b>1,560,000.00</b>	<b>0.00</b>
<b>Nonrecurring Items</b>								
44530	Sale Of Equipment	100,790.50	15,000.00	15,000.00	20,311.00	0.00	15,000.00	0.00
44530- - -ISM	Sale Of Equipment - Innovative School Models	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00
44540	Sale Of Property	0.00	0.00	0.00	237,160.00	0.00	0.00	0.00
44570	Contributions & Gifts	47,534.21	60,000.00	60,000.00	19,595.56	0.00	60,000.00	0.00
44570- - -JJF	Contributions & Gifts - Jennings Jones Foundation	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00
44570- - -NTI	Contributions & Gifts - New Teacher Initiative	25,150.00	0.00	0.00	20,000.00	0.00	0.00	0.00
44570- - UW	Contributions & Gifts - United Way	4,056.92	0.00	0.00	697.91	0.00	0.00	0.00
44570- - CCF	Contributions & Gifts - Children's Clothing Fund	8,176.12	0.00	0.00	4,532.33	0.00	0.00	0.00

Fund : **141**    **General Purpose School Fund**    Monthly Comparative:    83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
44570- - CSH	Contributions & Gifts - Coordinated School Health	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
44570- - DMA	Contributions & Gifts - Daniel Mckee Alternative	0.00	0.00	0.00	1,409.00	0.00	0.00	0.00
44570- - HML	Contributions & Gifts - Homeless	58,472.55	0.00	0.00	107,985.82	0.00	0.00	0.00
44570- - RSF	Contributions & Gifts - Richard Seigel Foundation	10,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
44570- - SSS	Contributions & Gifts - Simon Springs Community School	0.00	0.00	0.00	700.00	0.00	0.00	0.00
44570- - STM	Contributions & Gifts - Stem Program	1,125.00	0.00	0.00	4,775.00	0.00	0.00	0.00
44570- - SWA	Contributions & Gifts - Smyrna West Alternative	0.00	0.00	0.00	5,500.00	0.00	0.00	0.00
	<b>Total Nonrecurring Items</b>	<b>270,305.30</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>512,666.62</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>
	<b>Other Local Revenues</b>							
44990	Other Local Revenues	680,466.21	768,000.00	768,000.00	89,056.62	0.00	770,000.00	0.00
44990- - ADM-EPC	Other Local Revenues - Administration - Grants-Experienced Professionals in Classroom	66,992.50	0.00	0.00	58,960.00	0.00	0.00	0.00
44990- - UW2	Other Local Revenues - United Way Grant	16,210.64	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Other Local Revenues</b>	<b>763,669.35</b>	<b>768,000.00</b>	<b>768,000.00</b>	<b>148,016.62</b>	<b>0.00</b>	<b>770,000.00</b>	<b>0.00</b>
	<b>Total Other Local Revenues - Total</b>	<b>6,160,888.94</b>	<b>2,403,000.00</b>	<b>2,403,000.00</b>	<b>3,955,113.61</b>	<b>0.00</b>	<b>2,405,000.00</b>	<b>0.00</b>
	<b>State Of Tennessee</b>							
	<b>State Education Funds</b>							
46510	Tennessee Investment in Student Achievement	348,991,316.13	361,823,829.00	362,270,216.00	329,502,441.70	0.00	373,404,562.00	0.00
46513	TISA - On-behalf Payments	6,089,215.15	0.00	4,017,240.00	0.00	0.00	4,100,000.00	0.00
46515	Early Childhood Education	1,729,157.43	1,300,000.00	2,253,061.00	1,892,983.02	0.00	1,800,000.00	0.00
46515- - -IPK	Early Childhood Education - Integrated PreK	489,490.79	0.00	0.00	86,008.69	0.00	0.00	0.00
46550	Driver Education	352,453.72	350,000.00	350,000.00	359,371.81	0.00	350,000.00	0.00

Fund : **141**    **General Purpose School Fund**    Monthly Comparative:    83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
46590	Other State Education Funds	4,012,473.57	9,700,000.00	9,700,000.00	11,258,984.92	0.00	400,000.00	0.00
46590- -CMP	Other State Education Funds - Summer Camp Program	4,055,916.32	0.00	0.00	0.00	0.00	0.00	0.00
46590- -TRANS- CMP	Other State Education Funds - Transport - Summer Camp Program	336,600.00	0.00	0.00	0.00	0.00	0.00	0.00
46596	Paid Parental Leave	1,153,615.22	1,200,000.00	1,200,000.00	658,203.59	0.00	1,200,000.00	0.00
46610	Career Ladder Program	222,023.60	400,000.00	400,000.00	271,884.23	0.00	350,000.00	0.00
46790	Other Vocational	5,266,785.79	500,000.00	9,389,685.00	3,735,966.85	0.00	100,000.00	0.00
46790- -ISM	Other Vocational - Innovative School Models	5,975.00	0.00	0.00	3,296,522.66	0.00	0.00	0.00
	<b>Total State Education Funds</b>	<b>372,705,022.72</b>	<b>375,273,829.00</b>	<b>389,580,202.</b>	<b>351,062,367.</b>	<b>0.00</b>	<b>381,704,562.00</b>	<b>0.00</b>
	<b>Other State Revenues</b>							
46851	State Revenue Sharing - T.V.A.	3,041,877.63	2,850,000.00	2,850,000.00	2,590,928.25	0.00	2,900,000.00	0.00
46980	Other State Grants	890,622.40	20,000.00	1,084,833.00	618,277.82	0.00	1,020,000.00	0.00
46990	Other State Revenues	226,982.98	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other State Revenues</b>	<b>4,159,483.01</b>	<b>2,870,000.00</b>	<b>3,934,833.00</b>	<b>3,209,206.07</b>	<b>0.00</b>	<b>3,920,000.00</b>	<b>0.00</b>
	<b>Total State Of Tennessee -</b>	<b>376,864,505.73</b>	<b>378,143,829.00</b>	<b>393,515,035.</b>	<b>354,271,573.</b>	<b>0.00</b>	<b>385,624,562.00</b>	<b>0.00</b>
	<b>Federal Government</b>							
	<b>Federal Through State</b>							
47143	Special Education - Grants	740,723.47	600,000.00	600,000.00	658,763.83	0.00	600,000.00	0.00
47590	Other Federal Through State	404,565.72	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Federal Through State</b>	<b>1,145,289.19</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>658,763.83</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>
	<b>Direct Federal Revenue</b>							
47640	Rotc Reimbursement	702,777.30	850,000.00	850,000.00	430,439.63	0.00	850,000.00	0.00
47990	Other Direct Federal Revenue	0.00	0.00	0.00	0.00	0.00	1,300,000.00	0.00
	<b>Total Direct Federal Revenue</b>	<b>702,777.30</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>430,439.63</b>	<b>0.00</b>	<b>2,150,000.00</b>	<b>0.00</b>

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Rutherford County Government  
Budget Worksheet Report  
April 2026

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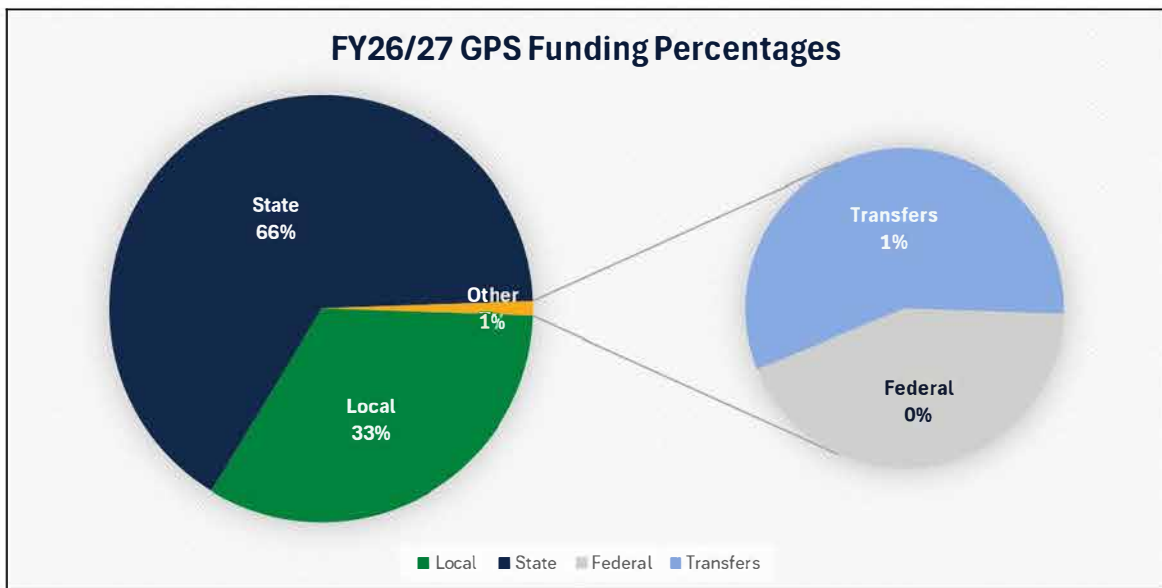
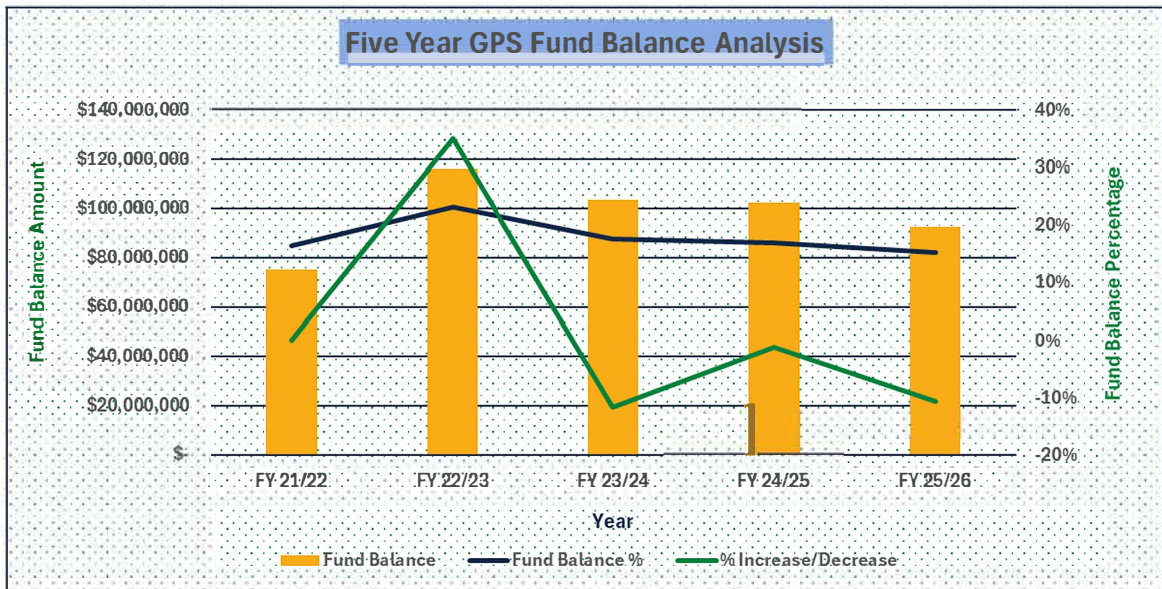
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Fund : 141 General Purpose School Fund

Monthly Comparative: 83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Total Federal Government -</b>		<b>1,848,066.49</b>	<b>1,450,000.00</b>	<b>1,450,000.00</b>	<b>1,089,203.46</b>	<b>0.00</b>	<b>2,750,000.00</b>	<b>0.00</b>
<b>Other Sources (Non-Revenue)</b>								
49700	Insurance Recovery	78,279.30	50,000.00	50,000.00	34,702.36	0.00	50,000.00	0.00
49800	Transfers In	3,092,905.20	1,600,000.00	1,600,000.00	15,734.29	0.00	3,600,000.00	0.00
<b>Total Other Sources (Non-Rev)</b>		<b>3,171,184.50</b>	<b>1,650,000.00</b>	<b>1,650,000.00</b>	<b>50,436.65</b>	<b>0.00</b>	<b>3,650,000.00</b>	<b>0.00</b>
<b>Total Other Sources (Non-Rev) -</b>		<b>3,171,184.50</b>	<b>1,650,000.00</b>	<b>1,650,000.00</b>	<b>50,436.65</b>	<b>0.00</b>	<b>3,650,000.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>583,349,409.74</b>	<b>573,385,825.00</b>	<b>588,757,031.00</b>	<b>529,324,000.19</b>	<b>0.00</b>	<b>587,876,547.00</b>	<b>0.00</b>
<b>Total For Fund: 141</b>		<b>583,349,409.74</b>	<b>573,385,825.00</b>	<b>588,757,031.52</b>	<b>529,324,000.19</b>	<b>0.00</b>	<b>587,876,547.00</b>	<b>0.00</b>

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FY26/27 RCS EXPENSE ACCOUNT VARIANCES						
Expenses	Account	FY26 Amount	FY27 Amount	Difference	% Difference	Explanation
71100	Regular Instruction	297,262,354.00	301,070,830.00	3,808,476.00	1.3%	2.0% COLA Increase +additional \$300k in WDS
71150	Alternative Instruction	4,655,923.00	5,757,824.00	1,101,901.00	23.7%	The movement of sped EAs from traditional schools to Simon Springs, now an Alternative school which requires movement from SPED account to Alternative account; also some coding change from Federal funds
71200	Special Ed Instruction	48,721,206.00	52,048,678.00	3,327,472.00	6.8%	Salary & benefits increase
71300	Vocational Ed Instruction	23,377,558.00	25,020,303.00	1,642,745.00	7.0%	Salary & benefits increase
72110	Attendance	1,987,384.00	2,206,574.00	219,190.00	11.0%	Salary & benefits increase
72120	Health Services	7,490,420.00	7,977,893.00	487,473.00	6.5%	Additional 2 growth positions(nurses) & benefits
72130	Other Student Support	20,913,753.00	22,643,035.00	1,729,282.00	8.3%	Additional growth positions for PH2 for AT's and increasing Guidance Secretaries budgeted hours from 7.5 to 8 at high schools, increase to SRO's pay for school security, & Instructure & MVPA for Assessment
72210	Instructional Support	16,668,553.43	16,909,611.00	241,057.57	1.4%	Salary & benefits increase
72215	Alternative Ins Support	1,817,331.66	1,969,354.00	152,022.34	8.4%	Salary & benefits increase
72220	Special Ed Support	3,199,873.00	3,361,067.00	161,194.00	5.0%	Salary & benefits increase
72230	Vocational Ed Support	769,463.79	824,454.00	54,990.21	7.1%	Salary & benefits increase
72250	Technology	6,892,869.00	7,227,896.00	335,027.00	4.9%	Salary & benefits increase
72310	Board of Ed	13,981,450.35	11,059,409.00	(2,922,041.35)	-20.9%	Reduced amount budgeted for Med Ins for Pre 65 retirees due to large surplus in current and previous years, and budgeting only the local portion of the charter school TISA amount
72320	Office of Superintendent	2,036,204.00	2,380,847.00	344,643.00	16.9%	Salary & benefits increase, also increase to contracted services for communications
72410	Office of Principal	34,259,132.85	35,265,806.00	1,006,673.15	2.9%	Salary & benefits increase
72510	Fiscal Services	2,970,585.00	2,855,712.00	(114,873.00)	-3.9%	Reduction of salaries that potentially County will pick up
72520	Human Resources	1,478,440.16	1,547,960.00	69,519.84	4.7%	Salary & benefits increase
72610	Operation of Plant	39,433,565.00	20,610,357.00	(18,823,208.00)	-47.7%	Moved Custodians and Maintenance personnel salaries, benefits and non-salaried items into 72620
72620	Maintenance of Plant	10,511,532.59	30,491,078.00	19,979,545.41	190.1%	Custodian and Maintenance personnel salaries, benefits, and non-salaried items moved into this account
72710	Transportation	36,975,611.00	37,811,426.00	835,815.00	2.3%	Bus contractors 2.5 % increase plus \$4000 stipend, 2 additional transportation dept growth position
73300	Community Services	10,000.00	10,000.00	-	0.0%	
73400	Early Childhood Ed	5,589,835.78	5,614,810.00	24,974.22	0.4%	
76100	Regular Capital Outlay	340,000.00	292,131.00	(47,869.00)	-14.1%	Reduced capital outlay by \$65k in order to reduce deficit
99100	Transfer to Other Funds	-	2,800,000.00	2,800,000.00	N/A	TISA on Behalf budgeted amount
<b>Totals</b>		<b>581,343,045.61</b>	<b>597,757,055.00</b>	<b>16,414,009.39</b>		

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**Rutherford County Government  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
Fiscal Year Ending June 30,2027

Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Estimated/Appropriated/Actual</b>							
Expenditures							
<b>71100</b>	<b>Reg Education Prg - Elem/Sec</b>						
71100 116	202,248,578	216,294,795	216,294,795	164,476,459	0	212,261,612	0
71100 117	155,755	200,000	200,000	108,203	0	200,000	0
71100 163	7,140,306	7,766,731	7,766,731	6,323,194	0	8,059,496	0
71100 189	1,747,518	1,730,188	1,991,188	1,519,025	0	1,852,186	0
71100 201	12,377,820	13,434,886	13,451,386	10,056,581	0	13,787,144	0
71100 204	15,385,952	13,014,163	13,048,163	12,246,343	0	14,706,629	0
71100 206	69,625	90,000	90,000	60,635	0	90,000	0
71100 207	31,425,927	30,000,000	30,000,000	25,731,846	0	33,000,000	0
71100 210	20,175	25,000	25,000	20,123	0	25,000	0
71100 212	2,929,054	3,142,030	3,145,830	2,379,429	0	3,224,413	0
71100 217	991,175	1,000,000	1,000,000	841,583	0	1,320,000	0
71100 299	296,465	350,000	350,000	241,006	0	350,000	0
71100 312	191,118	385,000	385,000	313,119	0	385,000	0
71100 336	2,484	25,000	15,000	6,860	0	15,000	0
71100 369	1,055,268	1,000,000	1,000,000	961,703	0	1,000,000	0
71100 370	3,048,024	3,000,000	3,000,000	2,658,789	0	3,000,000	0
71100 399	4,198,040	2,300,881	2,350,881	2,402,845	0	2,008,228	0
71100 429	3,581,496	2,200,000	2,700,000	2,686,226	0	3,107,780	0
71100 449	979,742	600,000	600,000	392,225	0	1,000,000	0
71100 499	(31,536)	438,680	288,680	186,779	0	471,792	0
71100 535	143,513	40,000	40,000	24,366	0	40,000	0
71100 595	0	0	890,000	0	0	890,000	0
71100 599	43,752	75,000	75,000	35,252	0	77,800	0
71100 722	2,005,861	150,000	225,000	191,905	0	198,750	0
<b>Total</b>	<b>290,006,112</b>	<b>297,262,354</b>	<b>298,932,654</b>	<b>233,864,496</b>	<b>0</b>	<b>301,070,830</b>	<b>0</b>

**71150 Alternative Instruction**

**Rutherford County Government  
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Fund 141 General Purpose School Fund

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			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
71150	116	Teachers	2,322,374	2,703,340	2,703,340	2,357,237	0	3,302,738	0
71150	117	Career Ladder Program	3,995	4,000	4,000	3,600	0	4,000	0
71150	163	Educational Assistants	476,601	911,881	911,881	753,299	0	1,019,476	0
71150	189	Other Salaries & Wages Simon Springs Comm	0	0	4,000	2,000	0	4,000	0
71150	201	Social Security	163,004	224,392	224,642	181,509	0	268,225	0
71150	204	Pensions	214,477	268,831	269,331	251,923	0	348,830	0
71150	206	Life Insurance	1,118	1,500	1,500	1,426	0	1,500	0
71150	207	Medical Insurance	407,765	420,000	420,000	523,538	0	669,325	0
71150	210	Unemployment Compensation	0	2,000	2,000	319	0	2,000	0
71150	212	Employer Medicare	38,837	52,479	52,539	42,690	0	62,730	0
71150	217	Retirement - Hybrid Stabilization	7,444	10,000	10,000	11,768	0	18,000	0
71150	299	Other Fringe Benefits	4,134	5,000	5,000	4,591	0	5,000	0
71150	399	Other Contracted Services	2,113	2,500	2,500	(762)	0	2,000	0
71150	429	Instructional Supp & Mat	18,015	20,000	30,000	30,148	0	20,000	0
71150	790	Other Equipment	1,385	30,000	15,000	800	0	30,000	0
<b>Total</b>	<b>Alternative Instruction</b>		<b>3,661,262</b>	<b>4,655,923</b>	<b>4,655,733</b>	<b>4,164,086</b>	<b>0</b>	<b>5,757,824</b>	<b>0</b>
<b>71200</b>	<b>Special Education Program</b>								
71200	116	Teachers	19,511,644	20,086,127	20,086,127	15,181,716	0	20,913,662	0
71200	117	Career Ladder Program	10,959	20,000	20,000	7,975	0	20,000	0
71200	163	Educational Assistants	9,750,935	11,208,821	11,505,821	8,339,555	0	11,283,984	0
71200	171	Speech Pathologist	2,854,712	2,864,393	2,864,393	2,219,325	0	3,013,274	0
71200	189	Other Salaries & Wages	382,430	411,050	447,050	283,685	0	417,290	0
71200	201	Social Security	1,886,490	2,144,604	2,165,268	1,494,140	0	2,210,189	0
71200	204	Pensions	2,753,015	2,743,650	2,689,880	2,237,764	0	3,095,080	0
71200	206	Life Insurance	15,541	15,000	15,138	13,485	0	15,000	0
71200	207	Medical Insurance	6,200,910	5,500,000	5,550,000	5,131,247	0	6,531,300	0
71200	210	Unemployment Compensation	13,857	17,000	17,000	3,827	0	17,000	0
71200	212	Employer Medicare	445,000	501,561	506,398	352,856	0	516,899	0
71200	217	Retirement - Hybrid Stabilization	113,507	13,000	98,000	94,572	0	157,000	0
71200	299	Other Fringe Benefits	47,796	48,000	48,660	38,303	0	50,000	0

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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
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Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
71200	312	Contracts W/Private Agencies	2,028,323	2,000,000	2,000,000	2,584,873	0	2,200,000	0
71200	322	Evaluation And Testing	47,995	100,000	100,000	91,672	0	100,000	0
71200	336	Maint. & Repair Serv. - Equip.	2,480	5,000	5,000	1,765	0	5,000	0
71200	369	Contract For Sub Teachers-Cert	205,645	250,000	200,000	150,429	0	200,000	0
71200	370	Contract For Subteacher-Noncer	611,583	500,000	550,000	586,582	0	600,000	0
71200	399	Other Contracted Services	33,075	40,000	20,000	1,958	0	10,000	0
71200	429	Instructional Supp & Mat	202,013	170,000	171,000	158,324	0	205,000	0
71200	449	Textbooks	23,856	25,000	25,000	10,547	0	25,000	0
71200	499	Other Supplies And Materials	172,899	35,000	36,155	27,402	0	30,000	0
71200	595	TISA - On-behalf Payments	0	0	410,000	0	0	410,000	0
71200	599	Other Charges	500	3,000	3,000	0	0	3,000	0
71200	725	Special Education Equipment	2,873	20,000	20,000	12,675	0	20,000	0
<b>Total</b>	<b>Special Education Program</b>		<b>47,318,038</b>	<b>48,721,206</b>	<b>49,553,890</b>	<b>39,024,677</b>	<b>0</b>	<b>52,048,678</b>	<b>0</b>
<b>71300</b>	<b>Career and Technical Education Program</b>								
71300	116	Teachers	15,182,885	15,918,536	15,918,536	12,265,034	0	16,505,603	0
71300	117	Career Ladder Program	6,000	7,500	7,500	4,300	0	7,500	0
71300	162	Clerical Personnel	306,109	328,550	328,550	262,830	0	346,165	0
71300	163	Educational Assistants	27,619	28,798	28,798	24,750	0	29,543	0
71300	189	Other Salaries & Wages	722,814	0	540,933	484,671	0	598,047	0
71300	201	Social Security	953,351	1,009,570	1,042,030	754,393	0	1,084,185	0
71300	204	Pensions	1,192,243	963,065	1,006,090	939,976	0	1,137,730	0
71300	206	Life Insurance	4,994	7,000	7,535	4,410	0	7,000	0
71300	207	Medical Insurance	2,442,197	2,500,000	2,585,823	2,013,360	0	2,629,000	0
71300	210	Unemployment Compensation	6,026	10,000	10,000	0	0	10,000	0
71300	212	Employer Medicare	224,951	236,109	243,700	178,911	0	253,559	0
71300	217	Retirement - Hybrid Stabilization	92,867	80,000	82,109	80,372	0	123,541	0
71300	299	Other Fringe Benefits	22,839	25,000	25,823	18,783	0	25,000	0
71300	336	Maint. & Repair Serv. - Equip.	68,376	70,500	80,500	72,991	0	70,500	0
71300	399	Other Contracted Services	84,823	97,930	97,930	87,382	0	97,930	0
71300	429	Instructional Supp & Mat	427,978	570,000	607,800	506,363	0	570,000	0

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Fund 141 General Purpose School Fund			Statement of Proposed Operations Fiscal Year Ending June 30,2027						
Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
71300	448	T&I Construction Materials	90,120	100,000	100,000	86,737	0	100,000	0
71300	449	Textbooks - Bound	333,808	300,000	300,000	150,545	0	300,000	0
71300	499	Other Supplies And Materials	505,843	500,000	1,268,696	667,878	0	500,000	0
71300	730	Vocational Instruction Equipment	1,217,752	625,000	1,685,270	985,833	0	625,000	0
<b>Total</b>	<b>Career and Technical Education Program</b>		<b>23,913,595</b>	<b>23,377,558</b>	<b>25,967,623</b>	<b>19,589,519</b>	<b>0</b>	<b>25,020,303</b>	<b>0</b>
<b>72110 Attendance</b>									
72110	105	Supervisor/Director	193,848	199,760	199,760	166,467	0	204,852	0
72110	117	Career Ladder Program	3,500	2,000	2,000	2,000	0	2,000	0
72110	130	Social Workers	553,467	570,540	570,540	426,874	0	617,890	0
72110	162	Clerical Personnel	277,152	288,795	288,795	230,976	0	367,568	0
72110	189	Other Salaries & Wages	94,008	97,994	97,994	81,661	0	101,628	0
72110	201	Social Security	63,055	71,863	71,863	50,416	0	80,224	0
72110	204	Pensions	88,616	92,330	92,330	70,767	0	116,276	0
72110	206	Life Insurance	242	400	400	224	0	400	0
72110	207	Medical Insurance	157,846	130,000	130,000	136,279	0	180,000	0
72110	212	Employer Medicare	15,553	16,807	16,807	12,479	0	18,762	0
72110	217	Retirement - Hybrid Stabilization	310	320	320	247	0	399	0
72110	299	Other Fringe Benefits	1,378	1,500	1,500	1,129	0	1,500	0
72110	355	Travel	3,618	8,000	8,000	3,198	0	8,000	0
72110	399	Other Contracted Services	422,183	475,000	475,000	650,566	0	475,000	0
72110	499	Other Supplies And Materials	2,821	13,000	13,000	3,394	0	13,000	0
72110	524	In Service/Staff Development	9,146	15,000	15,000	5,924	0	15,000	0
72110	704	Attendance And Health Equipment	0	4,075	4,075	2,922	0	4,075	0
<b>Total</b>	<b>Attendance</b>		<b>1,886,743</b>	<b>1,987,384</b>	<b>1,987,384</b>	<b>1,845,523</b>	<b>0</b>	<b>2,206,574</b>	<b>0</b>
<b>72120 Health Services</b>									
72120	105	Supervisor/Director	208,889	216,551	216,551	193,758	0	248,987	0
72120	131	Medical Personnel	4,492,825	5,085,851	5,085,851	3,798,852	0	5,366,944	0
72120	189	Other Salaries & Wages	49,880	141,249	141,249	112,810	0	144,995	0

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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
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			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
72120	201	Social Security	282,086	337,506	337,506	240,442	0	357,177	0
72120	204	Pensions	433,354	363,033	363,033	377,256	0	413,030	0
72120	206	Life Insurance	1,357	1,600	1,600	1,348	0	1,600	0
72120	207	Medical Insurance	583,215	575,000	575,000	582,753	0	745,000	0
72120	212	Employer Medicare	66,006	78,933	78,933	56,233	0	83,533	0
72120	217	Retirement - Hybrid Stabilization	30,179	30,000	30,000	26,852	0	42,300	0
72120	299	Other Fringe Benefits	6,427	6,500	6,500	5,851	0	6,500	0
72120	355	Travel	15,320	13,000	13,000	12,112	0	15,500	0
72120	399	Other Contracted Services	185,304	404,722	404,722	394,623	0	310,977	0
72120	413	Drugs And Medical Supplies	11,805	15,000	15,000	10,211	0	15,000	0
72120	499	Other Supplies And Materials	70,672	93,000	93,000	81,100	0	93,000	0
72120	524	In Service/Staff Development	30,211	45,725	45,725	27,917	0	44,600	0
72120	599	Other Charges	785	2,750	2,750	0	0	2,750	0
72120	735	Health Equipment	77,330	80,000	80,000	79,989	0	86,000	0
<b>Total Health Services</b>			<b>6,545,645</b>	<b>7,490,420</b>	<b>7,490,420</b>	<b>6,002,107</b>	<b>0</b>	<b>7,977,893</b>	<b>0</b>
<b>72130</b>	<b>Other Student Support</b>								
72130	117	Career Ladder Program	8,580	15,000	15,000	5,600	0	15,000	0
72130	123	Guidance Personnel	8,401,938	9,015,696	9,015,696	6,628,874	0	9,526,535	0
72130	130	Social Workers	1,308,154	1,439,577	1,439,577	1,103,867	0	1,522,373	0
72130	162	Clerical Personnel	479,994	493,546	345,138	285,614	0	362,070	0
72130	171	Speech Pathologist	0	61,450	61,450	0	0	70,670	0
72130	189	Other Salaries & Wages	3,611,893	4,271,556	4,411,614	3,004,442	0	4,702,124	0
72130	201	Social Security	820,139	948,403	947,883	645,595	0	1,004,324	0
72130	204	Pensions	1,020,421	928,700	927,610	845,824	0	1,060,263	0
72130	206	Life Insurance	4,122	5,000	5,000	3,630	0	5,000	0
72130	207	Medical Insurance	2,040,834	2,000,000	2,000,000	1,649,350	0	2,131,000	0
72130	210	Unemployment Compensation	1,348	2,500	2,500	2	0	2,500	0
72130	212	Employer Medicare	191,814	221,804	221,679	151,866	0	234,882	0
72130	217	Retirement - Hybrid Stabilization	56,446	50,000	50,000	43,922	0	68,900	0
72130	299	Other Fringe Benefits	19,199	20,000	20,000	15,987	0	20,000	0

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Fund 141 General Purpose School Fund

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			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
72130	309	Contracts W/Government Agencies	481,361	475,000	475,000	514,219	0	615,000	0
72130	355	Travel	25,535	26,250	26,250	11,960	0	7,500	0
72130	399	Other Contracted Services	215,046	733,326	1,213,326	1,071,401	0	728,869	0
72130	499	Other Supplies And Materials	111,470	60,000	124,874	91,734	0	60,000	0
72130	524	In Service/Staff Development	7,458	77,465	57,465	18,196	0	132,545	0
72130	599	Other Charges Blackman High School	24,300	0	0	0	0	0	0
72130	790	Other Equipment	23,980	68,480	538,438	433,480	0	373,480	0
<b>Total</b>	<b>Other Student Support</b>		<b>18,854,032</b>	<b>20,913,753</b>	<b>21,898,500</b>	<b>16,525,563</b>	<b>0</b>	<b>22,643,035</b>	<b>0</b>
<b>72210</b>	<b>Regular Instruction Program</b>								
72210	105	Supervisor/Director	1,157,110	1,251,507	1,251,507	983,797	0	1,280,172	0
72210	117	Career Ladder Program	16,473	25,000	25,000	12,502	0	25,000	0
72210	129	Librarians	4,393,175	4,416,510	4,416,510	3,442,307	0	4,734,900	0
72210	132	Materials Supervisor	77,517	80,803	80,803	78,559	0	83,799	0
72210	138	Instructional Computer Personnel	441,176	628,197	628,197	365,855	0	394,477	0
72210	161	Secretary(S)	103,225	107,523	107,523	85,988	0	111,503	0
72210	162	Clerical Personnel	115,151	137,961	137,961	112,081	0	141,030	0
72210	163	Educational Assistants	844,337	1,126,595	1,126,595	949,284	0	1,160,139	0
72210	189	Other Salaries & Wages	4,087,631	4,564,692	4,437,941	3,571,067	0	4,436,493	0
72210	201	Social Security	659,841	765,005	757,146	557,402	0	766,786	0
72210	204	Pensions	855,593	831,406	824,092	653,407	0	929,870	0
72210	206	Life Insurance	3,105	3,500	1,662	2,970	0	4,000	0
72210	207	Medical Insurance	1,542,065	1,500,000	1,500,000	1,332,918	0	1,714,000	0
72210	210	Unemployment Compensation	280	1,000	1,000	0	0	1,000	0
72210	212	Employer Medicare	156,584	178,912	178,912	133,058	0	179,329	0
72210	217	Retirement - Hybrid Stabilization	7,445	15,000	15,000	7,232	0	13,000	0
72210	299	Other Fringe Benefits	15,212	15,000	15,000	12,772	0	16,000	0
72210	336	Maint. & Repair Serv. - Equip.	0	2,000	0	0	0	1,000	0
72210	355	Travel	75,058	75,000	75,000	67,155	0	71,500	0
72210	399	Other Contracted Services	257,599	203,950	203,950	144,370	0	253,475	0
72210	432	Library Books	293,973	300,000	321,450	294,548	0	234,000	0

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**Rutherford County Government**  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
Fiscal Year Ending June 30,2027

			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
72210	499	Other Supplies And Materials	88,695	176,542	183,542	160,695	0	12,000	0
72210	524	In Service/Staff Development	182,785	250,000	225,000	124,630	0	335,638	0
72210	599	Other Charges	0	2,450	1,000	(700)	0	1,500	0
72210	790	Other Equipment	202,665	10,000	60,000	32,469	0	9,000	0
<b>Total</b>	<b>Regular Instruction Program</b>		<b>15,576,695</b>	<b>16,668,553</b>	<b>16,574,791</b>	<b>13,124,366</b>	<b>0</b>	<b>16,909,611</b>	<b>0</b>
<b>72215 Alternative Instruction Prg</b>									
72215	105	Supervisor/Director	318,886	392,019	392,019	293,257	0	401,475	0
72215	117	Career Ladder Program	995	2,500	2,500	400	0	2,500	0
72215	123	Guidance Personnel	221,514	266,134	266,134	197,130	0	250,131	0
72215	129	Librarians	110,455	98,105	98,105	101,823	0	140,074	0
72215	161	Secretary(S) Administration	0	0	124,748	95,258	0	129,344	0
72215	162	Clerical Personnel	93,014	124,748	0	0	0	0	0
72215	189	Other Salaries & Wages	388,922	540,666	540,666	420,772	0	569,647	0
72215	201	Social Security	65,358	88,299	88,299	65,574	0	92,577	0
72215	204	Pensions	82,070	98,910	97,881	81,557	0	114,155	0
72215	206	Life Insurance	301	300	300	333	0	500	0
72215	207	Medical Insurance	167,840	130,000	130,000	159,351	0	190,000	0
72215	212	Employer Medicare	15,826	20,651	20,651	15,340	0	21,651	0
72215	217	Retirement - Hybrid Stabilization	1,217	1,000	2,029	2,006	0	3,100	0
72215	299	Other Fringe Benefits	1,556	1,500	1,500	1,562	0	1,700	0
72215	399	Other Contracted Services	4,063	4,500	10,500	7,162	0	4,500	0
72215	432	Library Books	11,514	2,000	4,500	5,001	0	2,000	0
72215	499	Other Supplies And Materials	33,233	30,000	33,000	33,332	0	30,000	0
72215	524	In Service/Staff Development	2,733	6,000	3,500	200	0	6,000	0
72215	790	Other Equipment	1,280	10,000	5,000	310	0	10,000	0
<b>Total</b>	<b>Alternative Instruction Prg</b>		<b>1,520,777</b>	<b>1,817,332</b>	<b>1,821,332</b>	<b>1,480,368</b>	<b>0</b>	<b>1,969,354</b>	<b>0</b>
<b>72220 Special Education Program</b>									
72220	105	Supervisor/Director	145,630	150,764	150,764	125,636	0	154,932	0

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Fund 141 General Purpose School Fund

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Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
72220	117	Career Ladder Program	2,000	5,000	5,000	1,600	0	5,000	0
72220	131	Medical Personnel	1,325,258	1,386,343	1,386,343	997,171	0	1,393,053	0
72220	162	Clerical Personnel	216,787	225,822	225,822	180,603	0	234,173	0
72220	189	Other Salaries & Wages	523,460	527,585	621,689	468,692	0	630,513	0
72220	201	Social Security	129,360	142,322	148,156	104,643	0	149,896	0
72220	204	Pensions	188,045	182,152	190,621	151,841	0	210,734	0
72220	206	Life Insurance	582	900	912	523	0	900	0
72220	207	Medical Insurance	218,156	295,000	305,000	229,684	0	300,000	0
72220	212	Employer Medicare	31,046	33,285	34,650	24,474	0	35,056	0
72220	217	Retirement - Hybrid Stabilization	6,960	7,000	7,000	5,487	0	8,050	0
72220	299	Other Fringe Benefits	2,974	3,200	3,260	2,471	0	3,260	0
72220	336	Maint. & Repair Serv. - Equip.	1,590	3,000	3,000	2,775	0	3,000	0
72220	355	Travel	108,400	115,000	110,000	88,018	0	115,000	0
72220	399	Other Contracted Services	19,785	15,000	20,000	14,628	0	15,000	0
72220	499	Other Supplies And Materials	54,959	45,000	45,100	41,706	0	40,000	0
72220	524	In Service/Staff Development	46,459	35,000	27,100	13,036	0	35,000	0
72220	599	Other Charges	7,584	7,500	7,500	5,189	0	7,500	0
72220	790	Other Equipment	18,041	20,000	28,000	19,748	0	20,000	0
<b>Total</b>	<b>Special Education Program</b>		<b>3,047,076</b>	<b>3,199,873</b>	<b>3,319,917</b>	<b>2,477,925</b>	<b>0</b>	<b>3,361,067</b>	<b>0</b>
<b>72230</b>	<b>Career and Technical Education Program</b>								
72230	105	Supervisor/Director	135,420	138,806	138,806	127,528	0	156,094	0
72230	162	Clerical Personnel	56,388	58,739	58,739	46,977	0	60,929	0
72230	189	Other Salaries & Wages	230,930	238,766	238,766	210,665	0	265,205	0
72230	201	Social Security	25,472	27,051	27,051	23,245	0	29,898	0
72230	204	Pensions	30,010	29,040	29,040	25,315	0	35,051	0
72230	206	Life Insurance	84	135	135	74	0	135	0
72230	207	Medical Insurance	45,715	50,000	50,000	37,125	0	49,500	0
72230	212	Employer Medicare	5,957	6,327	6,327	5,436	0	6,992	0
72230	299	Other Fringe Benefits	567	600	600	457	0	650	0
72230	355	Travel	39,982	70,000	70,000	44,971	0	70,000	0

**Rutherford County Government**  
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Fund 141 General Purpose School Fund

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			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
72230	499	Other Supplies And Materials	24,476	40,000	40,000	19,708	0	40,000	0
72230	524	In Service/Staff Development	111,386	60,000	60,000	52,326	0	60,000	0
72230	790	Other Equipment	4,664	50,000	50,000	20,643	0	50,000	0
<b>Total</b>	<b>Career and Technical Education Program</b>		<b>711,051</b>	<b>769,464</b>	<b>769,464</b>	<b>614,470</b>	<b>0</b>	<b>824,454</b>	<b>0</b>
<b>72250 Technology</b>									
72250	105	Supervisor/Director	122,609	127,807	127,807	106,506	0	132,546	0
72250	120	Computer Programmer(S)	2,136,978	2,242,467	2,242,467	1,811,037	0	2,305,861	0
72250	201	Social Security	135,063	146,957	146,957	113,980	0	151,181	0
72250	204	Pensions	268,189	292,729	292,729	236,817	0	332,111	0
72250	206	Life Insurance	647	840	840	559	0	840	0
72250	207	Medical Insurance	315,909	275,000	275,000	263,062	0	355,000	0
72250	210	Unemployment Compensation Technology De	0	0	6,500	3,250	0	0	0
72250	212	Employer Medicare	31,587	34,369	34,369	26,657	0	35,357	0
72250	217	Retirement - Hybrid Stabilization	0	300	300	0	0	0	0
72250	299	Other Fringe Benefits	3,249	3,500	3,500	2,594	0	3,500	0
72250	336	Maint. & Repair Serv. - Equip.	0	3,000	3,000	0	0	2,000	0
72250	350	Internet Connectivity	500,511	530,000	430,000	325,202	0	500,000	0
72250	355	Travel	11,237	15,000	15,000	7,865	0	12,000	0
72250	399	Other Contracted Services	1,578,782	1,801,900	1,901,900	1,907,461	0	1,822,500	0
72250	470	Cabling	42,398	150,000	150,000	94,725	0	150,000	0
72250	499	Other Supplies And Materials	292,229	335,000	385,000	301,202	0	335,000	0
72250	524	In Service/Staff Development	76,440	92,000	92,000	75,040	0	90,000	0
72250	790	Other Equipment	1,135,408	842,000	792,000	518,618	0	1,000,000	0
<b>Total</b>	<b>Technology</b>		<b>6,651,236</b>	<b>6,892,869</b>	<b>6,899,369</b>	<b>5,794,575</b>	<b>0</b>	<b>7,227,896</b>	<b>0</b>
<b>72310 Board Of Education</b>									
72310	118	Secretary To Board	130,861	136,425	136,425	86,063	0	133,799	0
72310	191	Board & Committee Members Fees	109,049	130,000	130,000	93,500	0	130,000	0
72310	201	Social Security	14,394	16,518	16,518	10,859	0	16,356	0

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Fund 141 General Purpose School Fund

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			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
Account Number					April 2026	April 2026			
72310	204	Pensions	15,546	32,903	32,903	10,629	0	35,929	0
72310	206	Life Insurance	43	100	100	25	0	100	0
72310	207	Medical Insurance	1,207,742	2,000,000	2,000,000	1,055,852	0	1,200,000	0
72310	212	Employer Medicare	3,366	3,863	3,863	2,540	0	3,825	0
72310	299	Other Fringe Benefits	177	400	400	113	0	400	0
72310	305	Audit Services	63,000	66,000	66,000	66,000	0	70,000	0
72310	312	Contracts W/Private Agencies	3,935,293	5,292,827	5,468,681	3,083,657	0	3,200,000	0
72310	320	Dues And Memberships	20,992	22,000	22,000	10,862	0	15,000	0
72310	331	Legal Services	271,339	500,000	600,000	618,241	0	600,000	0
72310	399	Other Contracted Services	20,289	260,000	410,000	400,503	0	425,000	0
72310	499	Other Supplies And Materials	1,120	5,000	5,000	1,089	0	4,000	0
72310	506	Liability Insurance	1,441,492	850,000	850,000	313,163	0	800,000	0
72310	508	Premiums On Corporate Surety Bonds	0	4,033	4,033	0	0	0	0
72310	510	Trustee's Commission	3,130,675	3,600,000	3,600,000	2,884,133	0	3,500,000	0
72310	513	Worker's Compensation Insurance	526,381	526,381	526,381	0	0	500,000	0
72310	524	In Service/Staff Development	18,106	35,000	35,000	15,171	0	25,000	0
72310	533	Criminal Investigation Of Applicants-Tbi	114,899	500,000	450,000	230,895	0	400,000	0
<b>Total</b>	<b>Board Of Education</b>		<b>11,024,764</b>	<b>13,981,450</b>	<b>14,357,304</b>	<b>8,883,295</b>	<b>0</b>	<b>11,059,409</b>	<b>0</b>
<b>72320</b>	<b>Director Of Schools</b>								
72320	101	County Official/Administrative	414,708	431,649	431,649	359,506	0	445,035	0
72320	117	Career Ladder Program	0	188,974	1,000	0	0	1,000	0
72320	161	Secretary(S)	132,966	1,000	188,974	135,629	0	207,605	0
72320	189	Other Salaries & Wages	592,769	631,591	631,591	527,345	0	665,652	0
72320	201	Social Security	64,309	77,637	77,637	57,480	0	68,925	0
72320	204	Pensions	112,620	126,246	126,246	102,555	0	147,261	0
72320	206	Life Insurance	253	350	350	236	0	350	0
72320	207	Medical Insurance	121,438	125,000	125,000	92,101	0	115,000	0
72320	210	Unemployment Compensation Administration	385	0	0	0	0	0	0
72320	212	Employer Medicare	15,989	18,157	18,157	14,399	0	16,119	0
72320	299	Other Fringe Benefits	1,336	1,600	1,600	1,166	0	1,600	0

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Fund 141 General Purpose School Fund

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Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
72320	307	Communication	88,909	100,000	85,000	67,319	0	85,000	0
72320	320	Dues And Memberships	18,242	25,000	30,000	18,532	0	25,000	0
72320	348	Postal Charges	28,948	30,000	25,000	13,653	0	25,000	0
72320	355	Travel	8,135	14,000	14,000	7,948	0	500	0
72320	399	Other Contracted Services	76,940	100,000	370,000	333,654	0	416,800	0
72320	499	Other Supplies And Materials	29,581	30,000	30,000	28,351	0	35,000	0
72320	524	In Service/Staff Development	19,636	40,000	35,000	26,178	0	35,000	0
72320	599	Other Charges	91,312	75,000	75,000	82,403	0	75,000	0
72320	701	Administration Equipment	16,549	20,000	15,000	5,719	0	15,000	0
<b>Total Director Of Schools</b>			<b>1,835,025</b>	<b>2,036,204</b>	<b>2,281,204</b>	<b>1,874,174</b>	<b>0</b>	<b>2,380,847</b>	<b>0</b>
<b>72410</b>	<b>Office Of The Principal</b>								
72410	104	Principals	6,672,983	6,748,509	6,788,509	5,064,922	0	6,722,552	0
72410	117	Career Ladder Program	20,000	30,000	30,000	15,600	0	30,000	0
72410	119	Accountants/Bookkeepers	1,877,699	2,220,395	2,220,395	1,692,110	0	2,330,490	0
72410	139	Assistant Principals	11,402,512	11,857,618	11,857,618	8,821,931	0	12,310,042	0
72410	161	Secretary(S)	1,793,313	2,094,001	2,094,001	1,629,997	0	2,216,535	0
72410	162	Clerical Personnel	2,640,184	2,785,828	2,785,828	2,138,188	0	2,809,987	0
72410	201	Social Security	1,447,751	1,595,654	1,595,654	1,137,165	0	1,638,016	0
72410	204	Pensions	1,907,546	1,950,451	1,950,451	1,492,689	0	2,212,500	0
72410	206	Life Insurance	6,988	8,500	8,500	6,317	0	8,500	0
72410	207	Medical Insurance	3,506,722	3,600,000	3,600,000	2,993,797	0	3,795,000	0
72410	210	Unemployment Compensation	0	3,000	3,000	0	0	2,000	0
72410	212	Employer Medicare	338,588	373,177	373,177	265,947	0	383,084	0
72410	217	Retirement - Hybrid Stabilization	11,579	11,000	11,000	9,958	0	16,600	0
72410	299	Other Fringe Benefits	32,424	35,000	35,000	26,952	0	35,000	0
72410	307	Communication	149,703	175,000	155,000	67,741	0	150,000	0
72410	320	Dues And Memberships	18,239	45,000	45,000	15,765	0	35,000	0
72410	399	Other Contracted Services	298,076	350,000	350,000	238,363	0	250,000	0
72410	435	Office Supplies	2,232	8,000	8,000	592	0	1,500	0
72410	499	Other Supplies And Materials	2,900	3,000	8,000	6,629	0	10,000	0

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Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
72410	524	In Service/Staff Development	981	5,000	5,000	2,556	0	4,000	0
72410	599	Other Charges	307,244	350,000	350,000	291,203	0	300,000	0
72410	701	Administration Equipment	3,566	10,000	10,000	250	0	5,000	0
<b>Total</b>	<b>Office Of The Principal</b>		<b>32,441,230</b>	<b>34,259,133</b>	<b>34,284,133</b>	<b>25,918,672</b>	<b>0</b>	<b>35,265,806</b>	<b>0</b>
<b>72510 Fiscal Services</b>									
72510	105	Supervisor/Director	384,221	510,958	400,509	333,758	0	529,907	0
72510	119	Accountants/Bookkeepers	820,647	919,860	919,860	741,756	0	717,428	0
72510	122	Purchasing Personnel	172,887	177,708	177,708	148,090	0	239,562	0
72510	189	Other Salaries & Wages	0	347,378	46,032	0	0	384,640	0
72510	201	Social Security	80,206	121,266	95,734	70,829	0	116,035	0
72510	204	Pensions	162,816	241,554	190,697	149,648	0	254,903	0
72510	206	Life Insurance	377	1,000	1,000	345	0	600	0
72510	207	Medical Insurance	228,190	250,000	250,000	205,370	0	270,000	0
72510	212	Employer Medicare	18,872	28,361	22,389	16,565	0	27,137	0
72510	299	Other Fringe Benefits	1,865	2,500	2,500	1,598	0	2,000	0
72510	355	Travel	1,370	2,000	2,000	1,314	0	1,500	0
72510	399	Other Contracted Services	88,123	300,000	250,000	208,899	0	275,000	0
72510	435	Office Supplies	14,027	30,000	30,000	9,517	0	15,000	0
72510	499	Other Supplies And Materials	1,070	5,000	5,000	1,018	0	2,000	0
72510	524	In Service/Staff Development	7,382	18,000	18,000	7,260	0	10,000	0
72510	701	Administration Equipment	15,598	15,000	15,000	1,320	0	10,000	0
<b>Total</b>	<b>Fiscal Services</b>		<b>1,997,651</b>	<b>2,970,585</b>	<b>2,426,429</b>	<b>1,897,287</b>	<b>0</b>	<b>2,855,712</b>	<b>0</b>
<b>72520 Human Resources/Personnel</b>									
72520	105	Supervisor/Director	493,232	422,519	532,968	444,140	0	434,984	0
72520	117	Career Ladder Program	1,500	2,000	2,000	1,195	0	2,000	0
72520	162	Clerical Personnel	335,517	124,019	425,365	336,932	0	180,196	0
72520	189	Other Salaries & Wages	431,895	418,000	418,000	315,610	0	345,654	0
72520	201	Social Security	73,330	59,925	85,457	61,294	0	59,696	0

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**Rutherford County Government  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
Fiscal Year Ending June 30,2027

Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
72520	204	Pensions	128,254	91,712	142,569	110,836	0	99,969	0
72520	206	Life Insurance	346	250	250	301	0	400	0
72520	207	Medical Insurance	177,957	120,000	120,000	137,169	0	168,000	0
72520	212	Employer Medicare	17,477	14,015	19,987	15,245	0	13,961	0
72520	217	Retirement - Hybrid Stabilization	1,167	1,000	1,500	1,027	0	1,600	0
72520	299	Other Fringe Benefits	1,718	1,500	1,500	1,398	0	2,000	0
72520	355	Travel	858	5,000	5,000	1,646	0	3,000	0
72520	399	Other Contracted Services	291,616	92,500	162,500	160,141	0	144,000	0
72520	499	Other Supplies And Materials	19,981	34,000	34,000	23,874	0	18,000	0
72520	524	In Service/Staff Development	9,231	67,000	47,000	23,648	0	59,500	0
72520	701	Administration Equipment	19,446	25,000	25,000	4,643	0	15,000	0
<b>Total Human Resources/Personnel</b>			<b>2,003,525</b>	<b>1,478,440</b>	<b>2,023,096</b>	<b>1,639,099</b>	<b>0</b>	<b>1,547,960</b>	<b>0</b>
<b>72610 Operation Of Plant</b>									
72610	105	Supervisor/Director	0	0	0	0	0	549,555	0
72610	161	Secretary(S)	0	0	0	0	0	62,912	0
72610	166	Custodial Personnel	10,407,746	11,751,497	11,751,497	8,836,304	0	0	0
72610	189	Other Salaries & Wages	191,730	202,014	202,014	162,841	0	0	0
72610	201	Social Security	624,571	741,118	741,118	526,024	0	34,072	0
72610	204	Pensions	1,197,308	1,476,259	1,476,259	1,051,525	0	74,849	0
72610	206	Life Insurance	5,269	5,200	5,200	4,995	0	200	0
72610	207	Medical Insurance	1,793,417	2,000,000	2,000,000	1,538,077	0	120,000	0
72610	210	Unemployment Compensation	3,365	10,000	10,000	2,857	0	300	0
72610	212	Employer Medicare	146,305	173,326	173,326	124,311	0	7,969	0
72610	299	Other Fringe Benefits	14,884	16,000	16,000	12,801	0	500	0
72610	355	Travel	0	0	0	0	0	3,000	0
72610	399	Other Contracted Services	1,513,842	1,600,000	2,100,000	2,138,665	0	2,020,000	0
72610	410	Custodial Supplies	1,987,665	1,780,000	1,780,000	1,868,693	0	0	0
72610	415	Electricity	11,908,950	12,000,000	12,000,000	9,402,594	0	11,500,000	0
72610	434	Natural Gas	1,075,878	1,497,182	1,482,182	1,330,675	0	1,500,000	0
72610	454	Water And Sewer	1,584,072	1,880,969	1,860,969	1,344,118	0	1,800,000	0

Rutherford County Government  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
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Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
72610	499	Other Supplies And Materials	154,024	200,000	175,000	201,169	0	25,000	0
72610	502	Building And Contents Insurance	2,617,939	3,150,000	3,178,000	3,177,284	0	2,900,000	0
72610	524	In Service/Staff Development	0	0	0	0	0	5,000	0
72610	599	Other Charges	116,353	150,000	150,000	77,355	0	0	0
72610	720	Plant Operation Equipment	2,212,222	800,000	500,000	353,477	0	7,000	0
<b>Total</b>	<b>Operation Of Plant</b>		<b>37,555,540</b>	<b>39,433,565</b>	<b>39,601,565</b>	<b>32,153,765</b>	<b>0</b>	<b>20,610,357</b>	<b>0</b>
<b>72620</b>	<b>Maintenance Of Plant</b>								
72620	105	Supervisor/Director	691,158	720,459	728,809	608,056	0	274,105	0
72620	162	Clerical Personnel	158,356	179,530	179,530	105,357	0	122,797	0
72620	166	Custodial Personnel	0	0	0	0	0	12,208,301	0
72620	167	Maintenance Personnel	4,179,164	4,499,705	4,499,705	3,358,015	0	4,889,060	0
72620	201	Social Security	294,622	334,781	335,301	238,044	0	1,084,644	0
72620	204	Pensions	582,732	666,862	667,952	500,336	0	2,382,719	0
72620	206	Life Insurance	1,787	2,200	2,200	1,535	0	2,300	0
72620	207	Medical Insurance	877,036	900,000	900,000	750,195	0	2,726,300	0
72620	210	Unemployment Compensation	0	1,000	1,000	0	0	7,500	0
72620	212	Employer Medicare	69,444	78,296	78,421	55,671	0	253,667	0
72620	299	Other Fringe Benefits	7,077	7,200	7,200	5,774	0	23,000	0
72620	329	Laundry Service	41,634	50,000	60,000	38,137	0	50,000	0
72620	335	Maint. & Repair Serv. - Bldgs.	1,142,406	382,500	382,500	324,772	0	382,500	0
72620	336	Maint. & Repair Serv. - Equip.	1,907	75,000	65,000	22,256	0	60,000	0
72620	355	Travel	2,918	2,500	2,500	1,909	0	2,500	0
72620	399	Other Contracted Services	1,646,364	800,000	1,000,025	1,082,681	0	1,049,685	0
72620	410	Custodial Supplies	0	0	0	0	0	2,150,000	0
72620	499	Other Supplies And Materials	1,656,207	1,500,000	1,400,000	1,599,562	0	1,595,000	0
72620	511	Vehicle And Equipment Insurance	67,577	71,000	71,000	53,366	0	71,000	0
72620	524	In Service/Staff Development	8,628	30,500	30,500	18,925	0	30,000	0
72620	599	Other Charges	2,644	10,000	10,000	2,326	0	110,000	0
72620	701	Administration Equipment	1,028,489	0	0	0	0	16,000	0
72620	717	Maintenance Equipment	75,644	200,000	100,000	23,479	0	1,000,000	0

Rutherford County Government  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
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Account Number		Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Total</b>	<b>Maintenance Of Plant</b>	<b>12,535,794</b>	<b>10,511,533</b>	<b>10,521,643</b>	<b>8,790,396</b>	<b>0</b>	<b>30,491,078</b>	<b>0</b>
<b>72710</b>	<b>Transportation</b>							
72710	105 Supervisor/Director	217,509	226,763	234,763	204,863	0	107,492	0
72710	146 Bus Drivers	0	0	0	0	0	284,575	0
72710	164 Attendants	692,451	810,375	802,375	611,921	0	824,830	0
72710	189 Other Salaries & Wages	600,288	695,787	695,787	541,018	0	957,377	0
72710	201 Social Security	88,529	107,441	107,441	79,103	0	117,161	0
72710	204 Pensions	140,410	214,016	214,016	127,039	0	257,377	0
72710	206 Life Insurance	605	1,500	1,500	537	0	2,000	0
72710	207 Medical Insurance	216,386	300,000	300,000	193,146	0	230,000	0
72710	210 Unemployment Compensation	3,548	4,500	4,500	0	0	2,000	0
72710	212 Employer Medicare	21,020	25,127	25,127	18,774	0	27,401	0
72710	299 Other Fringe Benefits	1,717	3,000	3,000	1,453	0	2,500	0
72710	312 Contracts W/Private Agencies	115,382	200,000	200,000	103,229	0	175,000	0
72710	313 Contracts W/Parents	0	2,000	2,000	0	0	1,000	0
72710	315 Contracts W/Vehicle Owners	27,564,224	33,688,202	33,688,202	26,721,409	0	33,900,407	0
72710	355 Travel	0	12,000	8,000	0	0	10,000	0
72710	399 Other Contracted Services	271,413	300,000	380,000	420,512	0	335,000	0
72710	425 Gasoline	0	0	0	0	0	100,000	0
72710	499 Other Supplies And Materials	11,513	0	4,000	2,024	0	30,000	0
72710	511 Vehicle And Equipment Insurance	87,000	87,000	87,000	80,776	0	92,306	0
72710	524 In Service/Staff Development	6,382	20,000	15,000	4,871	0	15,000	0
72710	599 Other Charges	27,598	40,000	45,000	40,381	0	35,000	0
72710	701 Administration Equipment	924	10,000	10,000	6,514	0	10,000	0
72710	718 Motor Vehicles Administration	0	0	0	1,593,198	0	0	0
72710	729 Transportation Equipment	319,129	227,900	408,294	404,844	0	295,000	0
<b>Total</b>	<b>Transportation</b>	<b>30,386,028</b>	<b>36,975,611</b>	<b>37,236,005</b>	<b>31,155,612</b>	<b>0</b>	<b>37,811,426</b>	<b>0</b>

**73300 Community Services**

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**Rutherford County Government**  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
Fiscal Year Ending June 30,2027

Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
73300	599	Other Charges	2,756	10,000	10,000	9,889	0	10,000	0
<b>Total</b>	<b>Community Services</b>		<b>2,756</b>	<b>10,000</b>	<b>10,000</b>	<b>9,889</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>73400</b>	<b>Early Childhood Education</b>								
73400	116	Teachers	2,547,871	2,696,162	2,696,162	2,031,498	0	2,701,968	0
73400	117	Career Ladder Program	1,000	1,500	1,500	800	0	1,500	0
73400	163	Educational Assistants	1,178,960	1,403,956	1,403,956	1,081,641	0	1,393,087	0
73400	201	Social Security	218,063	254,300	254,300	181,280	0	253,986	0
73400	204	Pensions	315,050	329,044	329,044	267,473	0	361,409	0
73400	206	Life Insurance	1,845	2,100	2,100	1,659	0	2,100	0
73400	207	Medical Insurance	706,668	730,000	730,000	592,500	0	765,000	0
73400	212	Employer Medicare	51,003	59,473	59,473	42,395	0	59,400	0
73400	217	Retirement - Hybrid Stabilization	8,818	7,800	7,800	7,584	0	11,860	0
73400	299	Other Fringe Benefits	5,525	6,000	6,000	4,598	0	0	0
73400	355	Travel	0	2,000	2,000	0	0	1,000	0
73400	399	Other Contracted Services	0	12,000	12,000	0	0	5,000	0
73400	422	Food Supplies	0	5,000	5,000	0	0	2,500	0
73400	429	Instructional Supp & Mat	28,972	50,000	50,000	29,485	0	35,000	0
73400	499	Other Supplies And Materials	0	5,500	5,500	0	0	3,500	0
73400	524	In Service/Staff Development	370	15,000	15,000	300	0	10,000	0
73400	790	Other Equipment	0	10,000	10,000	0	0	7,500	0
<b>Total</b>	<b>Early Childhood Education</b>		<b>5,064,145</b>	<b>5,589,835</b>	<b>5,589,835</b>	<b>4,241,213</b>	<b>0</b>	<b>5,614,810</b>	<b>0</b>
<b>76100</b>	<b>Regular Capital Outlay</b>								
76100	399	Other Contracted Services	16,749	25,000	25,000	12,850	0	25,000	0
76100	706	Building Construction	199,442	0	1,555,804	939,022	0	0	0
76100	707	Building Improvements	919,860	0	3,055,301	2,710,104	0	0	0
76100	799	Other Capital Outlay	2,652,416	315,000	1,334,469	1,040,500	0	267,131	0
<b>Total</b>	<b>Regular Capital Outlay</b>		<b>3,788,467</b>	<b>340,000</b>	<b>5,970,574</b>	<b>4,702,476</b>	<b>0</b>	<b>292,131</b>	<b>0</b>

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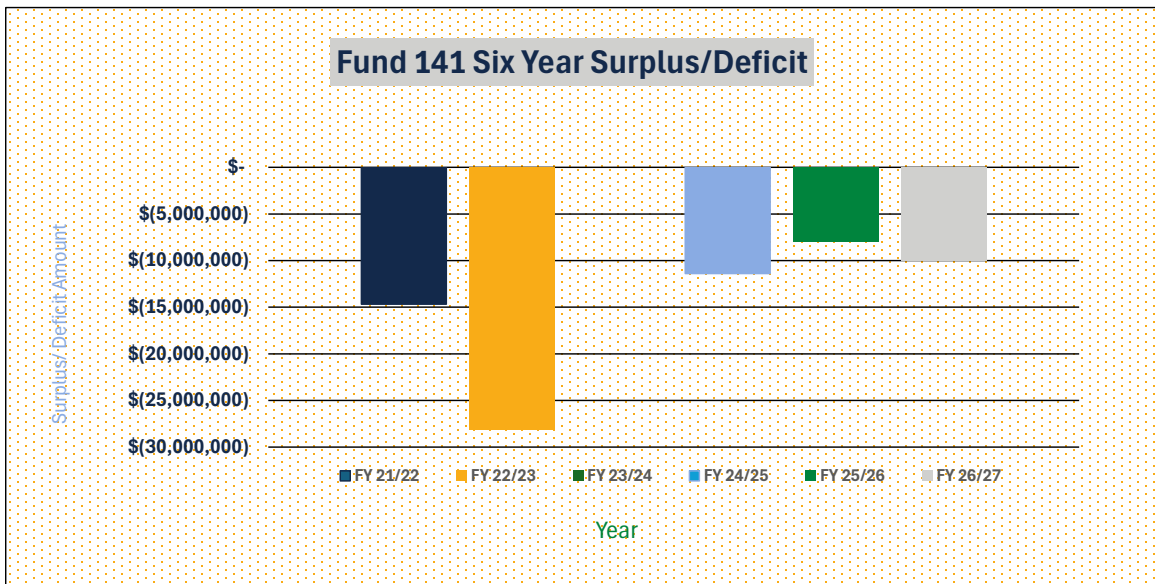
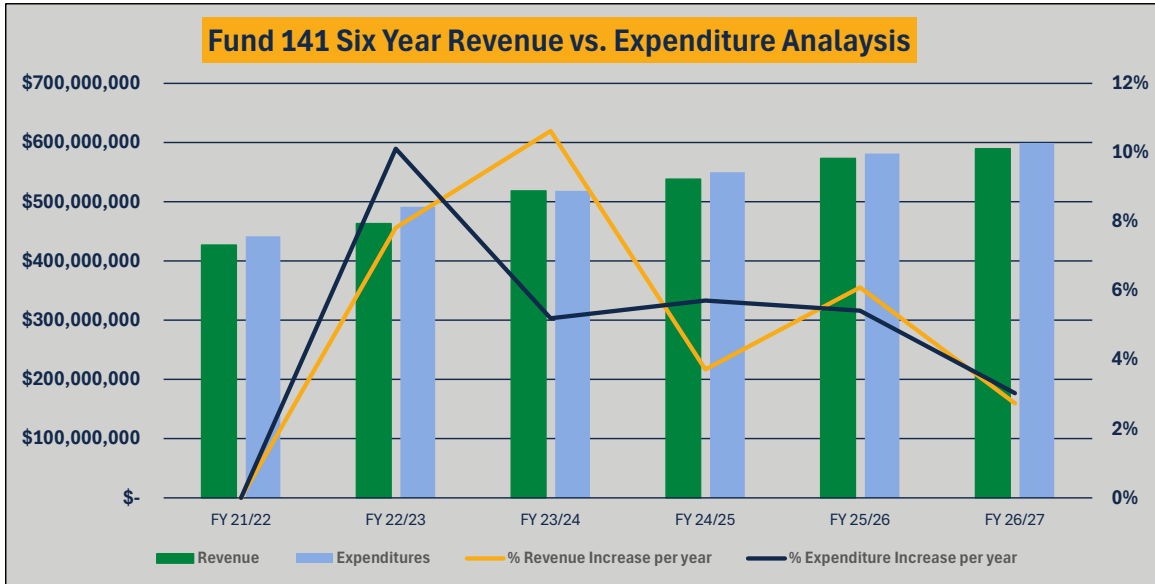
**Rutherford County Government**  
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Fund 141 General Purpose School Fund

Statement of Proposed Operations  
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Account Number	Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>82130 Education</b>							
82130 612 Principal on Other Loans Energy Efficient Sch	235,857	0	0	0	0	0	0
<b>Total Education</b>	<b>235,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>82230 Education</b>							
82230 613 Interest on Other Loans Energy Efficient Schc	975	0	0	0	0	0	0
<b>Total Education</b>	<b>975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>99100 Operating Transfers</b>							
99100 590 Transfers To Other Funds	3,700,000	0	9,634,800	9,658,515	0	0	0
99100 595 TISA - On-behalf Payments	6,089,215	0	2,717,240	0	0	2,800,000	0
<b>Total Transfers Out</b>	<b>9,789,215</b>	<b>0</b>	<b>12,352,040</b>	<b>9,658,515</b>	<b>0</b>	<b>2,800,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>568,353,234</b>	<b>581,343,045</b>	<b>606,524,905</b>	<b>475,432,068</b>	<b>0</b>	<b>597,757,055</b>	<b>0</b>
<b>Total Expenditures</b>	<b>568,353,234</b>	<b>581,343,045</b>	<b>606,524,905</b>	<b>475,432,068</b>	<b>0</b>	<b>597,757,055</b>	<b>0</b>





<b>FY26 RCS Fund 141 Vacant &amp; Growth Positions</b>			
<b>Account</b>	<b>Account Title</b>	<b>Vacant</b>	<b>Growth</b>
71100-116	Regular Instruction Teachers (PH2 Growth)	0	6
71100-116	Instructional Coaches (PH2 Growth)	0	2
71100-163	Educational Assistants	10	0
71150-163	Alt. Educational Assistants	5	0
72110-130	Attendance Teachers	0	0.5
72110-130	Attendance Specialist	0	1
71200-116	Special Education Teachers	0	0
71200-163	Special Education EA's	31	0
71200-189	SPED SL Interpreter	3	0
72120-131	School Nurses	0	2
72120-131	School LPN Nurses	3	0
72130-123	School Counselors (PH2 Growth) (.5 SP4)	0	1.5
72130-189	Athletic Trainers (PH2 Growth)	0	1
72130-189	Athletic Compliance Specialist	0	1
72130-189	504 EA	1	0
72210-129	Media Specialist (PH2 Growth)	0	1
72210-163	Library EA's (PH2 Growth)	0.5	1
72410-119	Bookkeeper (PH2 Growth)	0	1
72410-139	Assistant Principals (PH2 Growth)	0	1
72410-161	Secretary (PH2 Growth)	0	1
72410-162	Attendance Secretary ( PH2 Growth)	0	1
72510-122	Purchasing Specialist	0	1
72620-166	Custodians (PH2 Growth)	14	4
72620-167	Maintenance Level III	2	0
72620-167	Maintenance Level IV	3	1
72710-164	SPED Bus Aides	4	0
72710-189	Safety & Compliance Assistant	0	1
72710-189	Router/Dispatcher	0	1
73400-163	VPK Educational Assistants	4	0
<b>Total</b>		<b>80.5</b>	<b>29</b>



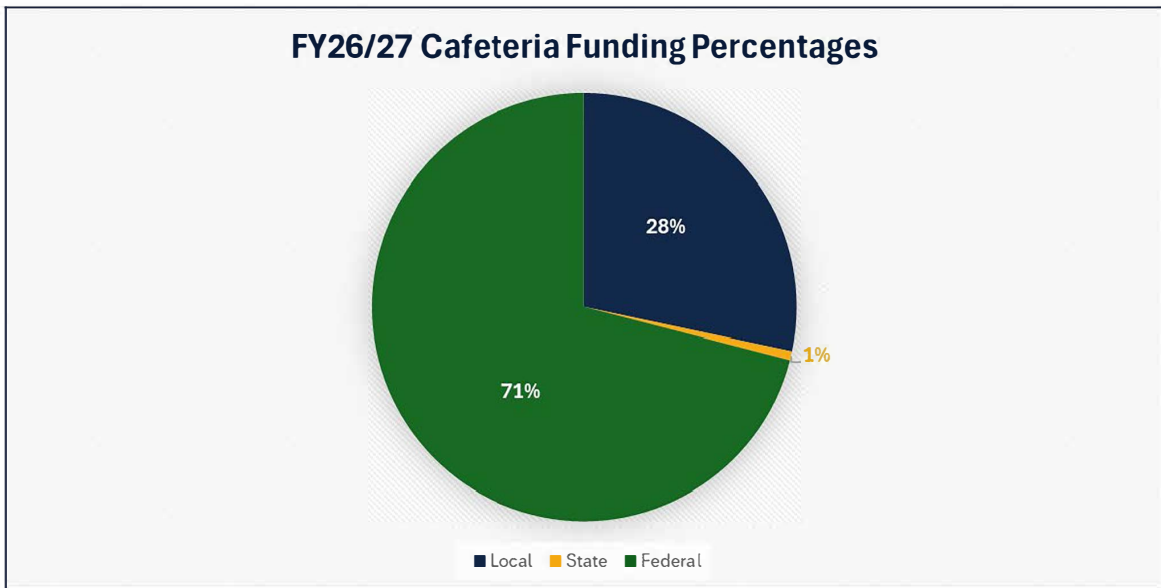
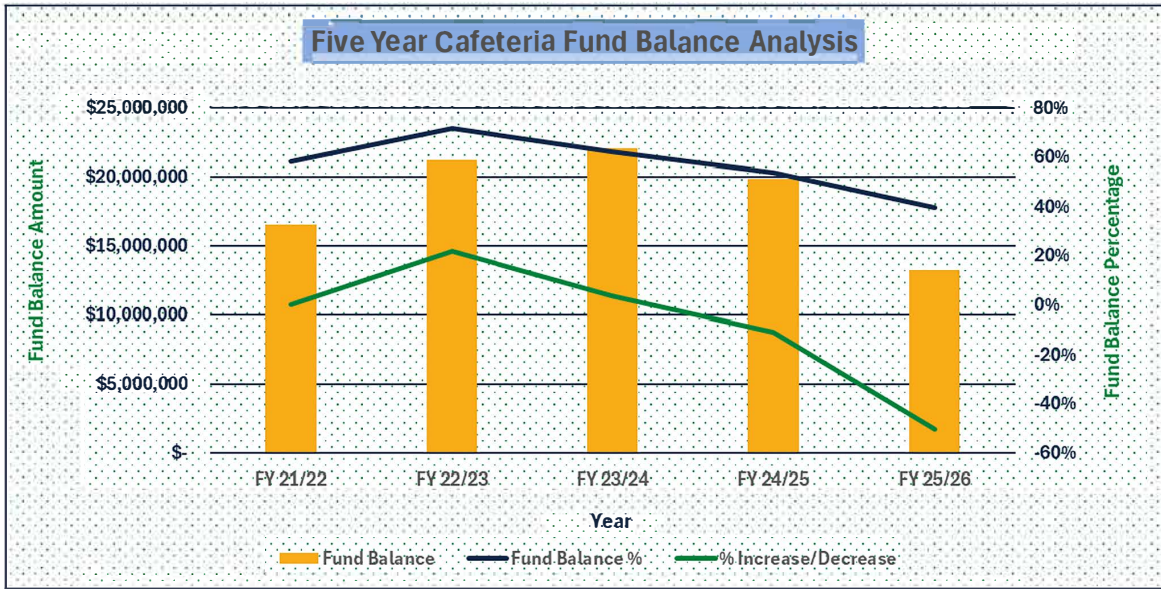
**Rutherford County, Tennessee**  
**Central Cafeteria Fund 143**



Fund 143 Central Cafeteria

Statement of Proposed Operations  
 Fiscal Year Ending June 30, 2027

Account Number		Actual 2025	Original Budget 2026	Amended Budget 2026	Est & Bgt Current Year 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Estimated/Appropriated/Actual Revenues</b>								
43521	Lunch Payments - Children	0	6,305,000	6,305,000	2,924,270	0	6,305,000	0
43522	Lunch Payments - Adults	0	203,700	203,700	35,169	0	203,700	0
43523	Income From Breakfast	0	582,000	582,000	110,850	0	582,000	0
43525	A La Carte Sales	0	485,000	485,000	262,088	0	485,000	0
44170	Miscellaneous Refunds	0	0	0	11,230	0	0	0
47111	Usda School Lunch Program -	0	0	0	3,701,396	0	0	0
47113	Breakfast - Brown's Chapel Ele	0	0	0	1,154,755	0	0	0
47114	Usda - Other Fresh Fruit & Ve	0	650,000	650,000	159,224	0	650,000	0
<b>Total</b>	<b>Revenues</b>	<b>0</b>	<b>8,225,700</b>	<b>8,225,700</b>	<b>8,358,982</b>	<b>0</b>	<b>8,225,700</b>	<b>0</b>
44110	Investment Income	0	24,250	24,250	351,062	0	24,250	0
46520	School Food Service	0	184,300	184,300	0	0	184,300	0
47111	Usda School Lunch Program	0	14,000,000	14,000,000	351,986	0	14,000,000	0
47112	Usda - Commodities	0	1,500,000	1,500,000	0	0	1,500,000	0
47113	Breakfast	0	2,910,000	2,910,000	144,852	0	2,910,000	0
<b>Total</b>	<b>Revenues</b>	<b>0</b>	<b>18,618,550</b>	<b>18,618,550</b>	<b>847,900</b>	<b>0</b>	<b>18,618,550</b>	<b>0</b>
<b>Total</b>	<b>Revenues &amp; Revenues</b>	<b>0</b>	<b>26,844,250</b>	<b>26,844,250</b>	<b>9,206,882</b>	<b>0</b>	<b>26,844,250</b>	<b>0</b>



Rutherford County Government  
Budget Report 7 Column by Fund-Summarized (Expense  
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Fund 143 Central Cafeteria

Statement of Proposed Operations  
Fiscal Year Ending June 30,2027

Account Number

Estimated/Appropriated/Actual

Expenditures

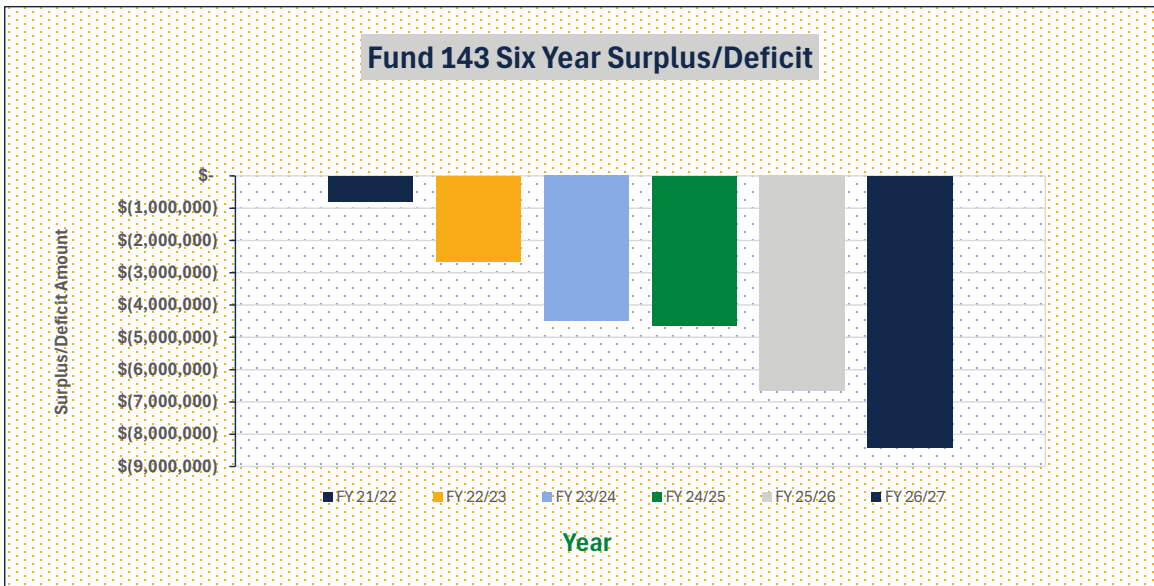
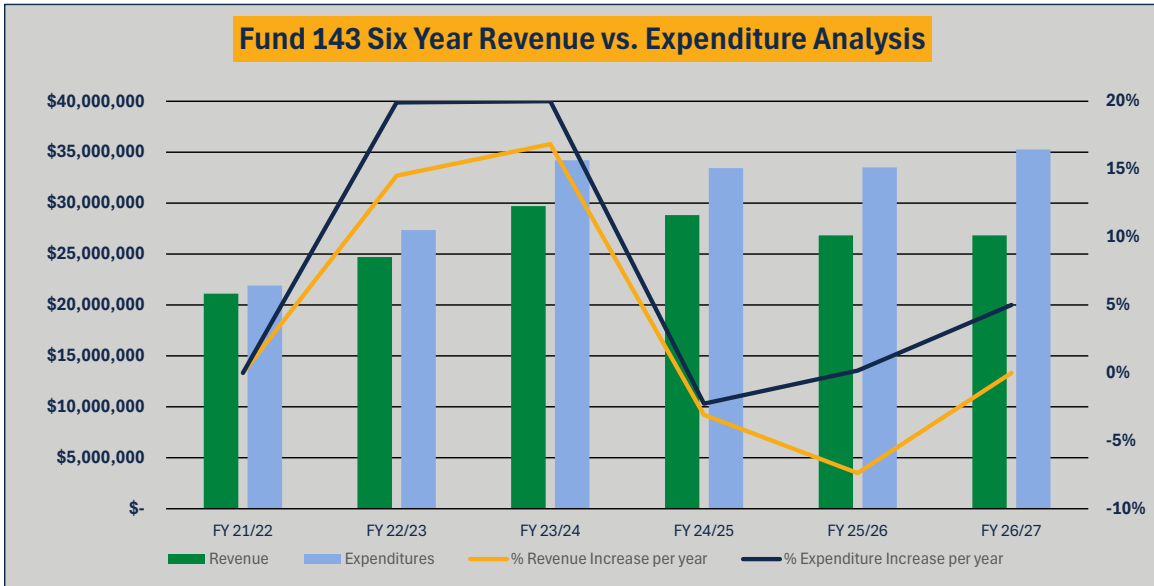
			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
					April 2026				
<b>72310</b>	<b>Board Of Education</b>								
72310	305	Audit Services	0	16,000	16,000	0	0	16,000	0
72310	513	Worker's Compensation Insuranc	0	56,000	56,000	0	0	56,000	0
<b>Total</b>	<b>Board Of Education</b>		<b>0</b>	<b>72,000</b>	<b>72,000</b>	<b>0</b>	<b>0</b>	<b>72,000</b>	<b>0</b>
<b>73100</b>	<b>Food Service</b>								
73100	105	Supervisor/Director	0	178,722	178,722	45,518	0	183,673	0
73100	119	Accountants/Bookkeepers	0	109,510	109,510	55,363	0	105,676	0
73100	165	Cafeteria Personnel	0	10,094,842	10,094,842	4,404,629	0	10,872,851	0
73100	189	Other Salaries & Wages	0	509,837	509,837	210,440	0	632,801	0
73100	201	Social Security	0	675,360	675,360	282,150	0	731,290	0
73100	204	Pensions	0	1,345,274	1,345,274	302,564	0	1,574,632	0
73100	206	Life Insurance	0	5,000	5,000	1,431	0	5,000	0
73100	207	Medical Insurance	0	1,250,000	1,250,000	494,446	0	1,350,000	0
73100	210	Unemployment Compensation	0	15,100	15,100	2,389	0	10,000	0
73100	212	Employer Medicare	0	157,947	157,947	66,059	0	171,027	0
73100	299	Other Fringe Benefits	0	8,000	8,000	3,448	0	9,000	0
73100	336	Maint. & Repair Serv. - Equip.	0	25,000	25,000	0	0	25,000	0
73100	348	Postal Charges	0	2,500	2,500	2,192	0	4,200	0
73100	354	Transp. Other Than Students	0	310,000	310,000	130,618	0	200,000	0
73100	355	Travel	0	35,000	35,000	11,561	0	35,000	0
73100	399	Other Contracted Services	0	800,000	800,000	318,438	0	720,000	0
73100	421	Food Preparation Supplies	0	1,200,000	1,200,000	668,209	0	1,200,000	0
73100	422	Food Supplies	0	13,000,000	13,000,000	7,623,484	0	13,850,000	0
73100	435	Office Supplies	0	25,000	25,000	14,766	0	40,000	0
73100	451	Uniforms	0	13,000	13,000	3,153	0	10,000	0
73100	469	Usda-Commodities	0	1,500,000	1,500,000	0	0	1,500,000	0
73100	499	Other Supplies And Materials	0	400,000	400,000	457,405	0	415,000	0

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Rutherford County Government  
Budget Report 7 Column by Fund-Summarized (Expense)  
For Fiscal Year Ending JUNE 30,2027

User: Michael Smith  
Date/Time: 5/14/2026 8:54  
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Fund 143 Central Cafeteria			Statement of Proposed Operations Fiscal Year Ending June 30,2027						
Account Number			Actual 2025	Original Budget 2026	Amended Budget Thru April 2026	Est & Bgt Thru April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
73100	524	In Service/Staff Development	0	70,000	70,000	10,211	0	70,000	0
73100	599	Other Charges	0	1,000	1,000	0	0	1,000	0
73100	710	Food Service Equipment	0	1,700,000	1,700,000	132,727	0	1,600,000	0
<b>Total Food Service</b>			<b>0</b>	<b>33,431,092</b>	<b>33,431,092</b>	<b>15,241,201</b>	<b>0</b>	<b>35,316,150</b>	<b>0</b>
<b>99100 Transfers Out</b>									
99100	590	Transfers To Other Funds Brown's Chapel Ele	0	0	0	5,903	0	0	0
<b>Total Transfers Out</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>5,903</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>			<b>0</b>	<b>33,503,092</b>	<b>33,503,092</b>	<b>15,247,104</b>	<b>0</b>	<b>35,388,150</b>	<b>0</b>
<b>Total Expenditures</b>			<b>0</b>	<b>33,503,092</b>	<b>33,503,092</b>	<b>15,247,104</b>	<b>0</b>	<b>35,388,150</b>	<b>0</b>





<b>FY26/27 RCS Fund 143 Vacant &amp; Growth Positions</b>			
<b>Account</b>	<b>Account Title</b>	<b>Vacant</b>	<b>Growth</b>
73100-105	Assistant School Nutrition Director	1	0
73100-165	Food Service Manager (PH2)	2	1
73100-165	Assistant Food Service Manager (PH2)	0	1
73100-165	Food Service Personnel (8 hr) (PH2)	2	1
73100-165	Food Service Personnel (5.5 hr) (PH2)	4	5
73100-189	Field Service Supervisor	0	1
73100-189	SN HVAC Technician	0	1
<b>Total</b>		<b>9</b>	<b>10</b>



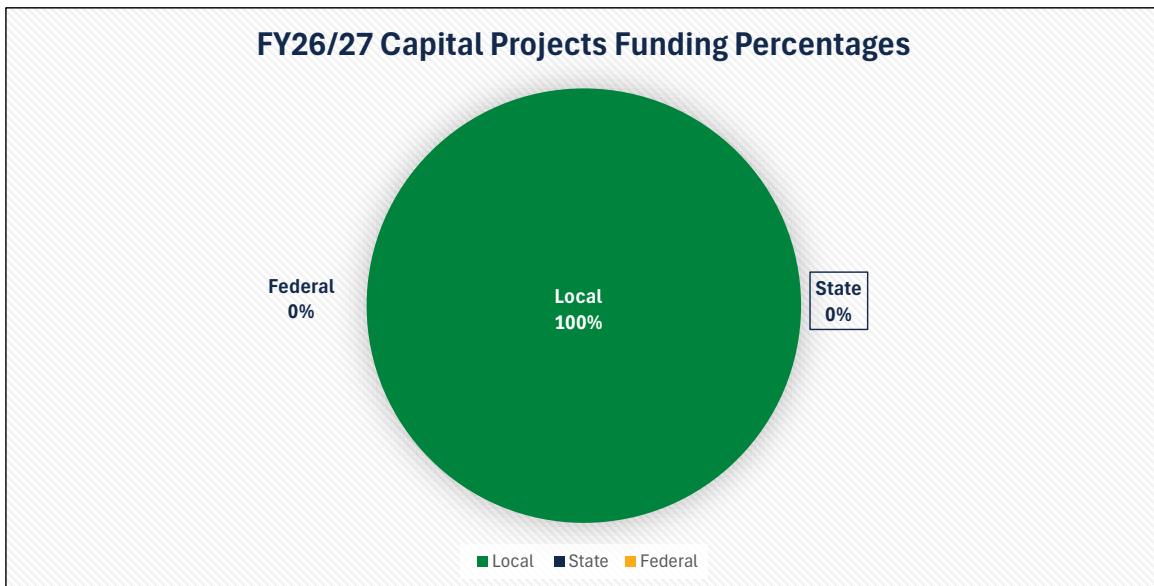
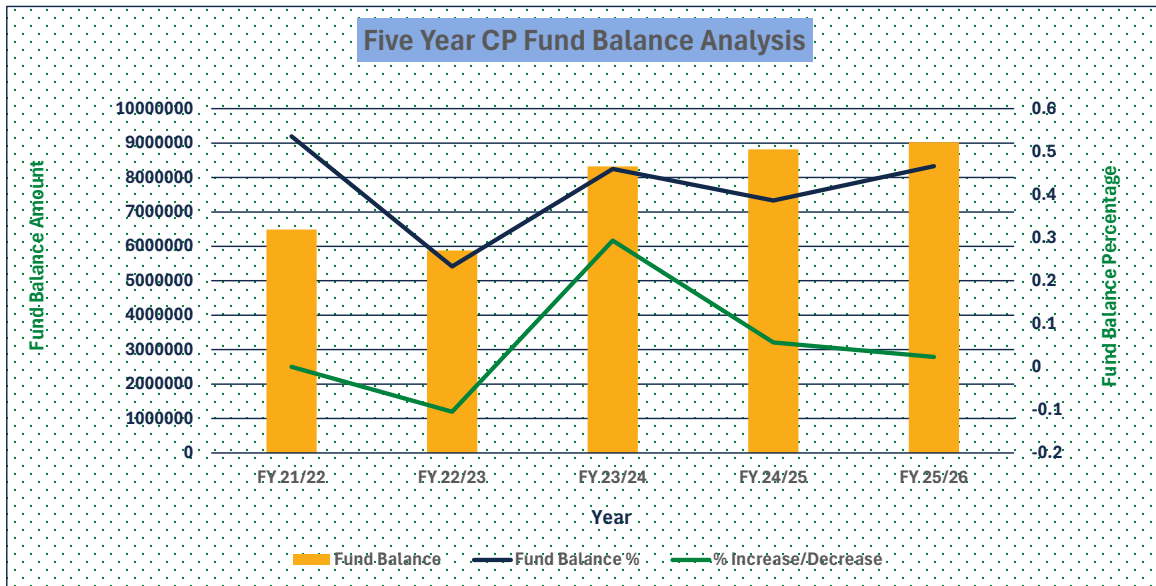
**Rutherford County, Tennessee  
Education Capital Projects Fund 177**



Fund : 177 Education Capital Projects

Monthly Comparative: 83.33%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual April 2026	Department Request	Mayor/Board Recomm	Budget Comm Recomm
<b>Revenue</b>								
<b>Local Taxes</b>								
40110	Current Property Tax	18,022,946.21	17,191,560.00	17,191,560.00	17,692,651.32	16,652,013.00	16,652,013.00	0.00
40120	Trustee's Collect. - Prior Yr.	179,707.73	63,430.00	63,430.00	182,064.27	63,430.00	63,430.00	0.00
40130	Circuit Clerk/Clerk & Mast. Co	81,230.86	47,570.00	47,570.00	62,286.22	47,570.00	47,570.00	0.00
40140	Interest And Penalty	37,667.30	25,370.00	25,370.00	35,058.82	25,370.00	25,370.00	0.00
40150	Pick-Up Taxes	31,233.48	20,613.00	20,613.00	30,807.77	20,613.00	20,613.00	0.00
40161	Payments In Lieu Of Taxes-Tva	925.81	983.00	983.00	737.30	983.00	983.00	0.00
	<b>Total County Property Taxes</b>	<b>18,353,711.39</b>	<b>17,349,526.00</b>	<b>17,349,526.00</b>	<b>18,003,605.70</b>	<b>16,809,979.00</b>	<b>16,809,979.00</b>	<b>0.00</b>
40270	Business Tax	609,140.20	494,990.00	494,990.00	199,858.49	494,990.00	494,990.00	0.00
40285	School Facilities/Development Tax	2,595,764.50	1,500,000.00	1,500,000.00	4,010,584.08	2,050,000.00	2,050,000.00	0.00
	<b>Total County Local Option Tax</b>	<b>3,204,904.70</b>	<b>1,994,990.00</b>	<b>1,994,990.00</b>	<b>4,210,442.57</b>	<b>2,544,990.00</b>	<b>2,544,990.00</b>	<b>0.00</b>
	<b>Total Local Taxes -</b>	<b>21,558,616.09</b>	<b>19,344,516.00</b>	<b>19,344,516.00</b>	<b>22,214,048.27</b>	<b>19,354,969.00</b>	<b>19,354,969.00</b>	<b>0.00</b>
<b>Other Sources (Non-Revenue)</b>								
49700	Insurance Recovery	213,302.81	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Sources (Non Rev)</b>	<b>213,302.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Other Sources (Non-Revenue)</b>	<b>213,302.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>21,771,918.90</b>	<b>19,344,516.00</b>	<b>19,344,516.00</b>	<b>22,214,048.27</b>	<b>19,354,969.00</b>	<b>19,354,969.00</b>	<b>0.00</b>
<b>Total For Fund: 177</b>		<b>21,771,918.90</b>	<b>19,344,516.00</b>	<b>19,344,516.00</b>	<b>22,214,048.27</b>	<b>19,354,969.00</b>	<b>19,354,969.00</b>	<b>0.00</b>



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**Rutherford County Government**  
**Budget Report 7 Column by Fund-Summarized (Expense**  
**For Fiscal Year Ending JUNE 30,2027**

User: Michael Smith  
 Date/Time: 5/6/2026 8:39  
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Fund 177 Education Capital Projects

Statement of Proposed Operations  
 Fiscal Year Ending June 30,2027

Account Number

Estimated/Appropriated/Actual

Expenditures

			Actual	Original Budget	Amended Budget	Est & Bgt Thru	Department	Mayor/Board	Budget Comm
			2025	2026	Thru	April 2026	Request	Recomm	Recomm
					April 2026				
<b>72310</b>	<b>Board Of Education</b>								
72310	510	Trustee's Commission	398,602	450,000	450,000	402,226	450,000	450,000	0
<b>Total</b>	<b>Board Of Education</b>		<b>398,602</b>	<b>450,000</b>	<b>450,000</b>	<b>402,226</b>	<b>450,000</b>	<b>450,000</b>	<b>0</b>
<b>91300</b>	<b>Education Capital Projects</b>								
91300	335	Maint. & Repair Serv. - Bldgs.	15,139,487	18,894,516	18,894,516	12,313,804	18,904,969	18,904,969	0
<b>Total</b>	<b>Education Capital Projects</b>		<b>15,139,487</b>	<b>18,894,516</b>	<b>18,894,516</b>	<b>12,313,804</b>	<b>18,904,969</b>	<b>18,904,969</b>	<b>0</b>
<b>Total</b>	<b>Expenditures</b>		<b>15,538,089</b>	<b>19,344,516</b>	<b>19,344,516</b>	<b>12,716,030</b>	<b>19,354,969</b>	<b>19,354,969</b>	<b>0</b>
<b>Total</b>	<b>Expenditures</b>		<b>15,538,089</b>	<b>19,344,516</b>	<b>19,344,516</b>	<b>12,716,030</b>	<b>19,354,969</b>	<b>19,354,969</b>	<b>0</b>

