

**ROCKINGHAM COUNTY SCHOOLS
DRAFT
PROPOSED BUDGET SUMMARY
2023-2024**

	2023-2024
State Public School Fund	\$ 91,730,744.00
Local Current Expense Fund	27,192,178.00
Federal Grant Fund	20,251,802.77
Capital Outlay Fund	20,910,861.00
School Food Service Fund	6,921,485.00
School Age Child Care Fund	791,495.00
Other Restricted Funds	8,103,694.00
Total Budget	\$ 175,902,259.77

Changes made to Local Current Expense Fund from original draft proposed budget provided on 2/13/23 are detailed below. Other funds remained the same from original draft proposal. Original draft proposed budget remains posted online for reference.

LOCAL CURRENT EXPENSE FUND				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
REVENUE				
2.4110.000.000	County Appropriation	18,617,840	15,834,840	*See chart below (\$15,834,840 regular appropriation + \$2,783,000 increase requested)
2.4410.000.000	Fines & Forfeitures	300,000	300,000	Estimated on current and historical earnings. Includes the proceeds of all penalties and forfeitures and all fines collected in the General Court of Justice in Rockingham County. Based on Current Collections.
2.4450.000.000	Interest	10,000	10,000	
2.4470.000.000	Reimbursements	30,000	30,000	
2.4910.000.000	Fund Balance Appropriated	8,234,338	8,218,510	
	Total	27,192,178	24,393,350	

Note: Proposed budget prepared with estimated planning ADM of 10,968 for 2023-2024 and estimated 4% salary increase for certified and classified staff

Estimated 2023-2024 Employer matching rates:

Employers Soc. Sec.	7.65%
Employers Retirement	25.75%
Employers Hospital	\$8,350/employee

2022-2023 Employer matching rates:

	7.65%
	24.50%
	\$7,397/employee

Local Current Expense Fund Balance as of 6/30/2022:	\$12,220,967
Fund Balance Appropriated for FY2023-2024:	-\$8,234,338
Fund Balance Unappropriated:	\$3,986,629

* The RCS Finance Committee held a meeting on March 3, 2023 to discuss the draft proposed budget and recommend specific line items to include in our local county appropriation request to the County Commissioners. (Please reference chart to the right)

Changes to the original draft are noted in green
 Departmental requests from the chart to the right are noted in yellow

	Line item description	Cost
RCS Anticipated Salary/Benefit Increases	Certified Salary Increase (4% estimate for FY 2023-24)	\$235,000
	Classified Salary Increase (4% estimate for FY 2023-24)	\$175,000
	Retirement (24.5% to 25.75%)	\$143,000
	Health Insurance (\$7,397 to \$8,350)	\$90,000
	Subtotal	\$643,000
Departmental Requests	SCORE - Add'l positions (1 BH, 1 classroom teacher, 1 CTE teacher)	\$225,000
	Extra Duty Pay for teachers	\$230,000
	Athletic needs	\$60,000
	Cultural Arts - All-County events	\$15,000
	Permanent Substitutes at all schools (23 positions)	\$500,000
	Intervention Specialist at each elementary school (13 positions)	\$975,000
	Teacher Assistants at South End (3 positions)	\$135,000
Subtotal	\$2,140,000	
TOTAL REQUEST		\$2,783,000

LOCAL CURRENT EXPENSE FUND				
001 REGULAR TEACHERS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	125,000	75,000	For teachers who are licensure exceptions
2.5110.001.121.392	Salary - Teacher	50,000	-	Request for additional classroom teacher at SCORE
2.5110.001.123	Salary - JROTC	-	-	Moved to Fund 8 and Fund 1
2.5110.001.125	New Teacher Orientation	5,000	5,000	Sub pay for new teachers to attend new teacher orientation
2.5110.001.127	Salary Master Teacher	50,000	50,000	National Board pay for ICs - Moved from State
2.5110.001.129	Salary - Differential	1,000	1,000	Salary differential for held harmless
2.5110.001.181	Supplement Pay	50,000	50,000	Reflects teachers supplements @ flat rate and sign up bonus
				Most of the supplements are paid from state PRC 031
				Appropriated \$500,000 from local fund balance for increase in teacher supplement pay
				in 2020-21. Budgeted this increase in state 031 for 2021-22, 2022-23, and 2023-24
2.5110.001.187	Salary - Differential	7,000	7,000	National Board pay
2.5110.001.192	Stipend - Added Responsibility	10,000	4,000	Additional responsibility pay
2.5110.001.192	Stipend - Added Responsibility	213,655	-	Extra Duty pay as needed
2.5110.001.195	Stipend - Planning Period	100,000	75,000	Increased need due to teaching vacancies
2.5110.001.211	Employers Soc. Sec. Cost	26,622	20,426	Employers Social Security Cost, 7.65%
2.5110.001.211	Employers Soc. Sec. Cost	16,345	-	Employers Social Security Cost, 7.65%
2.5110.001.211.392	Employers Soc. Sec. Cost	3,825	-	Employers Social Security Cost, 7.65%
2.5110.001.221	Employers Retirement Cost	89,610	61,116	Budgeted Retirement Cost, 25.75%
2.5110.001.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5110.001.231	Employers Hospital Cost	-	36,500	\$8,350/year per employee - based on 5 positions
2.5110.001.231.392	Employers Hospital Cost	8,350	-	\$8,350/year per employee - based on 1 position
2.5120.001.121.392	Salary - CTE Teacher	50,000	-	Request for CTE teacher at SCORE
2.5120.001.211.392	Employers Soc. Sec. Cost	3,825	-	Employers Social Security Cost, 7.65%
2.5120.001.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5120.001.231.392	Employers Hospital Cost	8,350	-	\$8,350/year per employee - based on 1 position
	Total	844,232	385,042	
Note: We expect a decrease in state PRC 001 teachers initial allotment amounts due to decrease in ADM.				
We do not anticipate increasing local PRC 001 by this amount, but will reduce the teacher allocations to the schools accordingly.				

LOCAL CURRENT EXPENSE FUND				
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	600,000	600,000	Based on 2021-22 amounts
2.5110.003.162	Substitute Pay	-	50,000	To cover additional sub costs as needed (No sub pay budgeted in state 003 or 031)
2.5110.003.164	Permanent Substitute Pay	230,847	-	To help cover the cost of continuing Permanent Substitute positions at each school (23 positions)
2.5110.003.167	Substitute Pay - Teacher Assistant	7,500	5,000	Based on 2021-22 amounts
2.5110.003.211	Employers Soc. Sec. Cost	46,475	50,107	Budgeted at 7.65%
2.5110.003.211	Employers Soc. Sec. Cost	17,660	-	Budgeted at 7.65%
2.5110.003.221	Employers Retirement Cost	500	500	Budgeted Retirement Cost, 25.75%
2.5110.003.221	Employers Retirement Cost	59,443	-	Budgeted Retirement Cost, 25.75%
2.5110.003.231	Employers Hospital Cost	192,050	-	Budgeted at \$8,350/employee (23 positions)
2.5120.003.162	Substitute Pay	285	285	Based on 2021-22 amounts
2.5120.003.211	Employers Soc. Sec. Cost	22	22	Budgeted at 7.65%
2.5210.003.162	Substitute Pay	12,000	12,000	Based on 2021-22 amounts
2.5210.003.211	Employers Soc. Sec. Cost	918	918	Budgeted at 7.65%
2.5260.003.162	Substitute Pay	-	275	Based on 2021-22 amounts
2.5260.003.211	Employers Soc. Sec. Cost	-	21	Budgeted at 7.65%
2.5270.003.162	Substitute Pay	-	250	Based on 2021-22 amounts
2.5270.003.211	Employers Soc. Sec. Cost	-	19	Budgeted at 7.65%
2.5310.003.162	Substitute Pay	3,950	4,250	Based on 2021-22 amounts
2.5310.003.211	Employers Soc. Sec. Cost	325	325	Budgeted at 7.65%
2.5330.003.162	Substitute Pay	2,000	3,000	Based on 2021-22 amounts
2.5330.003.211	Employers Soc. Sec. Cost	230	230	Budgeted at 7.65%
2.5400.003.151	Salary - Clerical	312,142	300,136	9 positions
2.5400.003.199	Salary - Overtime Pay	1,000	1,000	Overtime pay
2.5400.003.211	Employers Soc. Sec. Cost	23,879	22,644	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	80,375	67,755	Budgeted Retirement Cost, 25.75%
2.5400.003.231	Employers Hospital Cost	75,150	65,700	Budgeted at \$8,350/employee (9)
2.6110.003.151	Salary - Office Personnel	97,858	94,095	3 positions
2.6110.003.177	Salary - Work Study Student	18,000	19,000	2 student workers
2.6110.003.211	Employers Soc. Sec. Cost	8,863	8,614	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	29,833	21,538	Budgeted Retirement Cost, 25.75%
2.6110.003.231	Employers Hospital Cost	25,050	21,900	Budgeted at \$8,350/employee (3)
2.6200.003.151	Salary - Office Personnel	27,568	26,507	0.5 position
2.6200.003.211	Employers Soc. Sec. Cost	2,109	1,811	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	7,099	5,416	Budgeted Retirement Cost, 25.75%
2.6200.003.231	Employers Hospital Cost	4,175	3,650	Budgeted at \$8,350/employee (0.5)
2.6580.003.151	Salary - Office Personnel	98,819	95,018	2 positions - Maintenance office
2.6580.003.211	Employers Soc. Sec. Cost	7,560	7,027	Budgeted at 7.65%
2.6580.003.221	Employers Retirement Cost	25,446	21,027	Budgeted Retirement Cost, 25.75%
2.6580.003.231	Employers Hospital Cost	16,700	14,600	Budgeted at \$8,350/employee - 2 positions
2.6610.003.177	Salary - Work Study Student	9,000	5,500	1 student worker

LOCAL CURRENT EXPENSE FUND				
007 CERTIFIED SUPPORT				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5320.007.131	Salary - Social Worker	167,440	-	4 social workers (7 positions total - 3 paid from state 007)
2.5320.007.211	Employers Soc. Sec. Cost	12,810	-	Budgeted at 7.65%
2.5320.007.221	Employers Retirement Cost	43,116	-	Budgeted Retirement Cost 25.75%
2.5320.007.231	Employers Hospital Cost	33,400	-	Budgeted at \$8,350/employee (4)
2.5321.007.131	Salary - Behavioral Health Specialist	343,200	330,000	6 positions - Mobile Crisis Team (Board approved June 2020)
2.5321.007.131.392	Salary - Behavioral Health Specialist	50,000	-	To fund additional BH Specialist at SCORE
2.5321.007.211	Employers Soc. Sec. Cost	26,255	25,245	FICA at 7.65%
2.5321.007.211.392	Employers Soc. Sec. Cost	3,825	-	FICA at 7.65%
2.5321.007.221	Employers Retirement Cost	88,374	80,850	Budgeted Retirement Cost, 25.75%
2.5321.007.221.392	Employers Retirement Cost	12,825	-	Budgeted Retirement Cost, 25.75%
2.5321.007.231	Employers Hospital Cost	50,100	44,382	Budgeted at \$8,350/employee (6)
2.5321.007.231.392	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.5330.007.131	Intervention Specialists	649,513	-	To fund an Intervention Specialist position at each elementary school (13 positions)
2.5330.007.211	Employers Soc. Sec. Cost	49,688	-	Budgeted at 7.65%
2.5330.007.221	Employers Retirement Cost	167,249	-	Budgeted Retirement Cost 25.75%
2.5330.007.231	Employers Hospital Cost	108,550	-	Budgeted at \$8,350/employee (13)
2.5810.007.131	Media Coordinator	295,568	-	6 positions (20 positions total - 14 paid from state 007)
2.5810.007.211	Employers Soc. Sec. Cost	22,610	-	Budgeted at 7.65%
2.5810.007.221	Employers Retirement Cost	76,109	-	Budgeted Retirement Cost 25.75%
2.5810.007.231	Employers Hospital Cost	50,100	-	Budgeted at \$8,350/employee (6)
2.5830.007.131	Salary - Guidance	30,000	29,922	1 month summer guidance per high school (contracted)
2.5830.007.131	Salary - Guidance	139,000	271,889	2.75 positions (32 positions total - 29.25 paid from state 007)
2.5830.007.211	Employers Soc. Sec. Cost	10,634	23,089	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	35,793	73,943	Budgeted Retirement Cost, 25.75%
2.5830.007.231	Employers Hospital Cost	22,963	36,985	Budgeted at \$8,350/employee (2.75)
2.5840.007.131	Salary - Nurse	-	-	Budgeted in Restricted Fund 8 PRC 615
2.5840.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$8,350/employee
	Total	2,497,472	916,305	
Explanation:				
* The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				
This has been set up in Restricted Fund 8 PRC 615.				
Note: Due to possible decreases in state funding for PRC 007, we will need to budget for approximately 5 positions in local PRC 007.				
We will move the lowest paid state PRC 007's to here as needed.				

LOCAL CURRENT EXPENSE FUND				
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.009.186	Short-term Disability Payments	25,000	25,000	Effective 7/1/19 the Retirement System will no longer refund the second 6 months of short-term disability
2.5110.009.188	Annual Leave	10,000	10,000	Cost of annual leave paid up when locally paid instructional personnel resigns or retires. Employees leaving employment may receive payment for their annual leave balance, up to a maximum of 30 days.
2.5110.009.211	Employers Soc. Sec. Cost	765	765	Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	9,013	2,144	Budgeted Retirement Cost, 25.75%
2.5210.009.185	Bonus Leave Pay	1,673	1,673	Bonus leave payoff amount paid to eligible employees who have separated from service
2.5210.009.188	Annual Leave	33,000	33,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5210.009.211	Employers Soc. Sec. Cost	2,653	2,653	Budgeted at 7.65%
2.5210.009.221	Employers Retirement Cost	8,929	7,434	Budgeted Retirement Cost, 25.75%
2.5330.009.188	Annual Leave	5,000	5,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5330.009.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%
2.5330.009.221	Employers Retirement Cost	1,386	1,072	Budgeted Retirement Cost, 25.75%
2.5400.009.184	Longevity	15,000	15,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5400.009.185	Bonus Leave Pay	5,000	5,000	Bonus leave payoff amount paid to eligible employees who have separated from service
2.5400.009.188	Annual Leave	10,000	10,000	Annual leave payoff amount paid to eligible employees who have separated from service
2.5400.009.211	Employers Soc. Sec. Cost	2,295	2,295	Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	7,725	6,432	Budgeted Retirement Cost, 25.75%
2.5501.009.184	Longevity	3,000	3,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5501.009.211	Employers Soc. Sec. Cost	230	230	Budgeted @ 7.65%
2.5501.009.221	Employers Retirement Cost	775	643	Budgeted Retirement Cost, 25.75%
2.5840.009.184	Longevity	1,000	1,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5840.009.211	Employers Soc. Sec. Cost	77	77	Budgeted @ 7.65%
2.5840.009.221	Employers Retirement Cost	215	215	Budgeted Retirement Cost, 25.75%
2.5860.009.184	Longevity	2,100	2,100	Additional salary payment for longevity pay for those employees that qualify for longevity
2.5860.009.211	Employers Soc. Sec. Cost	161	161	Budgeted @ 7.65%
2.5860.009.221	Employers Retirement Cost	450	450	Budgeted Retirement Cost, 25.75%
2.6110.009.184	Longevity	5,000	5,000	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6110.009.211	Employers Soc. Sec. Cost	383	383	Budgeted @ 7.65%
2.6110.009.221	Employers Retirement Cost	1,072	1,072	Budgeted Retirement Cost, 25.75%
2.6200.009.184	Longevity	1,000	1,000	To budget for projected longevity costs for locally paid employees.
2.6200.009.188	Annual Leave	3,000	3,000	Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire.
2.6200.009.211	Employers Soc. Sec. Cost	306	306	Budgeted at 7.65%
2.6200.009.221	Employers Retirement Cost	858	858	Budgeted Retirement Cost, 25.75%
2.6400.009.184	Longevity	2,500	2,500	Additional salary payment for longevity pay for those employees that qualify for longevity
2.6400.009.211	Employers Soc. Sec. Cost	192	192	Budgeted at 7.65%
2.6400.009.221	Employers Retirement Cost	536	536	Budgeted Retirement Cost, 25.75%

LOCAL CURRENT EXPENSE FUND				
015 TECHNOLOGY				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.015.411	Supplies & Materials	6,000	6,000	Instructional technology, materials, copier, lease.
2.5110.015.418	Computer Software	100,000	300,000	Upgrading software and supplies for instructional technology, computer
2.5110.015.461	Non-Capitalized Equipment	8,000	25,000	Non-computer technology-bulbs, projectors, active board replace.
2.5860.015.131	Salary - Instructional Support	-	44,810	1 position (Help desk) - moved to 2.5860.015.152
2.5860.015.211	Employers Soc. Sec. Cost	-	3,429	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	-	10,979	Budgeted Retirement Cost, 25.75%
2.5860.015.231	Employers Hospital Cost	-	7,397	Budgeted at \$8,350/employee (1)
2.5860.015.152	Salary - Help Desk Support	46,602	-	1 position (Help desk)
2.5860.015.211	Employers Soc. Sec. Cost	3,565	-	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	12,000	-	Budgeted Retirement Cost, 25.75%
2.5860.015.231	Employers Hospital Cost	8,350	-	Budgeted at \$8,350/employee (1)
2.6400.015.151	Salary - Technology Support	138,098	132,787	2 positions
2.6400.015.152	IT Technicians	405,829	387,828	6.5 positions
2.6400.015.211	Employers Soc. Sec. Cost	41,611	39,828	Budgeted at 7.65%
2.6400.015.221	Employers Retirement Cost	140,061	127,551	Budgeted Retirement Cost, 25.75%
2.6400.015.231	Employers Hospital Cost	70,975	62,875	Budgeted at \$8,350/employee (8.5)
2.6400.015.311	Contracted Services	50,000	100,000	Contracted services to support network infrastructures
2.6400.015.312	Workshop Expense	1,000	10,000	Staff development - technology services
2.6400.015.319	Other Professional/Technical Services	221,000	191,000	ProLogic ITS, LLC - Esentire malware protection (moved from state 015 - funding decreases)
2.6400.015.326	Computer Repairs	25,000	75,000	Parts and related services - technology
2.6400.015.332	Travel - Tech Services	7,500	15,000	Mileage for Technology Services
2.6400.015.411	Supplies & Materials	15,000	30,000	Materials and supplies - Instr tech
2.6400.015.418	Computer Software & Supplies	150,000	200,000	Upgrading and purchase of software - tech. services
2.6400.015.461	Non-Capitalized Equipment	25,000	50,000	VoIP telephone, test sets, access points, etc.
2.6400.015.462	Non-Capitalized Equipment	50,000	90,000	Computer, switches, network equipment under \$2,000.
2.6400.015.542	Computer Equipment	10,000	-	Moved \$35,000 from state to local
2.6510.015.341	Telephones	25,000	60,000	Telephone Service-PRI's, VoIP, & Security connections
	Total	1,560,591	1,969,484	
Expenditures: We use local PRC 015 funds for both ITS and technical support personnel. Additionally, these funds pay for equipment replacement and other				
new instructional technology purchases in support of the technology plan.				
These services are vital in meeting minimum support needs of instructional technology across the district.				

LOCAL CURRENT EXPENSE FUND				
056 TRANSPORTATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.056.171	Salary - Drivers	-	-	
2.6550.056.175	Salary - Transportation Personnel	91,799	88,268	Moved from PRC 706 - 1.5 positions
2.6550.056.211	Employers Soc. Sec. Cost	7,023	6,753	Budgeted at 7.65%
2.6550.056.221	Employers Retirement Cost	23,639	21,626	Budgeted Retirement Cost, 25.75%
2.6550.056.231	Employers Hospital Cost	12,525	11,096	Budgeted at \$8,350/employee (1.5)
2.6550.056.311	Contracted Services	5,500	5,000	Uniforms
2.6550.056.312	Workshop Expenses	4,000	12,000	DPI required training - moved to PRC 028
2.6550.056.316	CDL Medical Exams	3,000	-	
2.6550.056.319	Other Prof. and tech services	10,000	-	Drug testing
2.6550.056.326	Garage Maint. of Equipment	25,000	20,000	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	15,000	15,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	-	-	
2.6550.056.341	Telephone	-	28,000	Director/Parts/Mech/Buses
2.6550.056.344	Mobile Communication	40,000	-	
2.6550.056.411	Supplies	10,000	8,000	Supplies used for the upkeep of Transportation Fleet and its facilities
2.6550.056.418	Computer Software	5,000	10,000	Diagnostic software for two laptops
2.6550.056.422	Repair Parts, Grease	125,000	170,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	600,000	500,000	Fuel yellow buses service vehicle
2.6550.056.424	Oil	10,000	10,000	Oil
2.6550.056.425	Tires and Tubes	30,000	30,000	Tires and tubes
2.6550.056.461	Furniture/Equipment - Inventoried	85,800	85,800	GPS Equipment, large vehicle diagnostic scanner, brake meter and printer, plasma cutter
2.6550.056.462	Non-Capitalized Computer Equipment	3,500	3,000	Two laptops
2.6550.056.541	Purchase of Equipment - Capitalized	25,000	25,000	Parts washer, Fuel Station
	Total	1,131,786	1,049,543	
Explanation:				
The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff populations in the safest and most efficient way possible under the guidelines set forth by the Board of Education and the Department of Public Instruction with safety being the foremost objective and efficiency secondary.				

LOCAL CURRENT EXPENSE FUND				
801 GENERAL OPERATIONS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.801.148	Other Instructional Salary	5,200	2,500	Does not include \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received
2.5110.801.211	Employers Soc. Sec. Cost	398	192	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	1,339	616	Budgeted Retirement Cost, 25.75%
2.5110.801.232	Workers Compensation Ins.	395,000	330,000	Est. cost of Local workers compensation insurance based on prior years changes.
2.5110.801.233	Unemployment Compensation	20,000	15,000	Estimated cost of local unemployment - moved from 6910
2.5110.801.235	Life Insurance Cost	15,000	20,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	6,500	15,000	Includes payments for Employee Assistance Program with Life Balance and Carolina Psychological, as well as contracted CPR Training for employees
2.5110.801.312	Workshop Expense	1,000	1,000	OSHA and Workers Compensation trainings for employees
2.5110.801.332	Travel - Instructional Staff	5,000	5,000	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 58.5 cents per mile
2.5120.801.311	Contracted Services	27,000	35,000	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services
2.5320.801.314	Print Shop	250	250	Printing for Attendance and Social Work Services
2.5320.801.332	Travel - Social Workers	4,500	4,500	Local travel
2.5321.801.332	Travel - Mobile Mental Health Team	2,500	1,500	Local travel
2.5320.801.411	Supplies - Social Workers	-	-	
2.5330.801.192	Stipends	-	-	Academic Coach Compensation (10 academic coaches) - Paid from 1.5260.034.192
2.5330.801.211	Employers Soc. Sec. Cost	-	-	Employers Soc. Sec. Cost @ 7.65%
2.5330.801.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.5330.801.312	Workshop Expense	-	-	Academic Coaches
2.5330.801.332	Travel	-	-	Travel for Academic Coaches
2.5830.801.314	Print Shop	-	-	
2.5830.801.332	Travel - Guidance/DOP's	-	-	
2.5830.801.411	Supplies - Guidance/DOP's	-	-	
2.5840.801.311	Contracted Services - Health Clinic	75,000	75,000	Funds for Student Health Services through UNC-Rockingham - Paid through 1.5840.069.311 if funding available
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	1,500	1,500	
2.5840.801.314	Printing	1,000	1,000	Medical forms
2.5840.801.332	Travel - Nurses	1,500	1,500	
2.5840.801.411	Supplies - Health Services	3,500	3,500	Supplies for nurses
2.5850.801.319	Blood Pathogen Program	3,750	3,750	Hepatitis serum for about 50 employees/year for employees in high risk positions
2.5890.801.311	Cont Serv - Communities in Schools	9,200	9,200	Communities in Schools volunteer coordination services
2.6110.801.314	Printing	20,000	20,000	Funds to utilize print shop
2.6110.801.332	Travel	1,000	1,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6110.801.411	Supplies	1,500	1,500	Envelopes
2.6120.801.371	Insurance	-	-	Cost of garage keepers insurance for garage at MHS and RCHS
2.6410.801.319	Other Professional and Tech Services	250,000	-	Final payments on \$1 million broadband project with County (Sept 20, 2023 - \$125,000; Dec 20, 2023 - \$125,000)
2.6550.801.341	Telephone - Activity Bus	-	-	Activity bus phone charges
2.6550.801.344	Cell phone - Activity Bus	700	700	Activity bus phone charges - Moved budget to from object 31 to 344
2.6550.801.373	Property Insurance	4,350	4,250	Surry Insurance renewal for Synovia GPS system
2.6550.801.423	Gas Diesel Fuel	85,000	72,000	\$17,250.00 per high school and \$4,000 per middle schools (Activity Bus mileage reimb rate - \$1.50 per mile)
2.6610.801.311	Contracted Services	40,000	40,000	Cost for annual renewal of Digital Designs contract (Docagent portal for epaystubs, W2s and purchase orders)

2.6610.801.312	Workshop Expenses	15,000	15,000	NCASBO Academies, CPA Continuing Education
2.6610.801.326	Contracted Repairs/Maint. Equipment	61,000	60,000	Annual contract renewal of finance software program, Serenic Sunpac Software
2.6610.801.326	Contracted Repairs/Maint. Equipment	56,000	-	Migration cost to transition to LINQ financial software
2.6610.801.332	Travel	3,000	2,000	Travel to schools, bank, CPE, etc.
2.6610.801.361	Membership Dues	4,000	8,000	NCASBO (NC Association of School Business Officials), GFOA (Government Finance Officers Association), ASBO (Association of School Business Officials), RCAEOP membership
2.6610.801.375	Fidelity Bond	4,000	4,000	Bonds for employees handling funds
2.6610.801.411	Supplies	20,000	20,000	Computer paper, copier paper, purchase orders, other forms, receipt books, check stock
2.6610.801.418	Computer Software & Supplies	60,000	60,000	Cooks Spreadsheets, School Funds Online license fee
2.6610.801.462	Computer Equipment - Inventoried	2,000	2,000	Desktop computers and monitors for Finance staff
2.6620.801.146	Salary - Other	-	-	
2.6620.801.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
2.6620.801.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 25.75%
2.6620.801.311	Contracted Services	25,000	25,000	Estimated cost of drug screening employees
2.6620.801.312	Workshop Expenses	2,500	2,500	PANC registration
2.6620.801.319	Criminal Records Checks	40,000	25,000	Costs for new employee criminal records background checks
2.6620.801.332	Travel - HR	250	250	Travel for HR staff
2.6620.801.326	HRMS Maintenance	7,000	7,000	Human Resource Management System (HRMS) software maintenance fee
2.6620.801.353	Certifications/Licensing Fees	-	-	
2.6620.801.361	Membership Dues	200	200	PANC membership dues for HR Staff
2.6620.801.411	Supplies and Materials	1,000	1,000	Office supplies for HR Dept
2.6620.801.418	Computer Software	22,500	22,500	HR Software: Frontline Technology and Vitdocs Cloud annual renewal
2.6620.801.462	Non Capitalized Computer Hardware	5,000	5,000	Desktop computers and monitors for HR staff
2.6622.801.312	Workshop Expenses	4,500	4,500	Recruitment fair registrations
2.6622.801.313	Advertising	550	550	Advertising costs of recruitment
2.6622.801.314	Printing	1,000	1,000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	5,000	5,000	Includes travel, subsistence, and fees for recruiting
2.6622.801.411	Recruitment Supplies	1,000	1,000	Supplies needed for recruiting new teachers
2.6710.801.311	Contracted Services	2,000	2,000	Shredding services
2.6710.801.312	Testing Staff Development	1,000	1,000	Workshop expenses for Testing Dept
2.6710.801.314	Print Shop	5,000	5,000	Cumulative folders
2.6710.801.315	Reproduction	2,500	2,500	Copier lease
2.6710.801.332	Travel - Testing	3,000	3,000	Travel for Testing staff
2.6710.801.411	Testing/Supplies	4,000	4,000	Testing supplies
2.6710.801.418	Software	12,000	12,000	CoGat Online License
2.6710.801.462	Computer Equipment	5,000	5,000	Desktop computers and monitors for Testing staff
2.6820.801.311	Contracted Services	13,000	8,000	Vitalscan Renewal
2.6820.801.312	Workshop Expenses	-	-	
2.6820.801.332	Travel	500	500	Travel for Powerschool staff
2.6820.801.411	Powerschool Supplies	300	300	Supplies for Powerschool
2.6820.801.418	Software	6,100	6,100	Powerschool service fee
2.6820.801.462	Non Capitalized Computer Hardware	600	600	Desktop computer and monitor for Powerschool Director
2.6850.801.319	Blood Borne Pathogen Program	-	-	Moved to 2.5850.801.319
2.6910.801.192	Payment to Board Members	27,525	27,525	Monthly Payment to Board Members
				Currently \$384.13/month-Board Chair (1), \$308.66/month Board members (6)
2.6910.801.211	Employers Soc. Sec. Cost	2,106	2,106	Budgeted at 7.65%
2.6910.801.311	Contracted Services	75,000	75,000	Funds to contract from outside sources for needed services, includes:
				\$4,500 cost of deputies for security at board meetings
				\$10,000 Land Use Study

				\$275 per board meeting for audio/video services
				\$37,600 annual fee for Employee Safe Public School Works program
2.6910.801.312	Workshop	9,364	9,364	\$1,218 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.313	Advertising	10,500	10,500	Board Advertising (Star News) \$850 monthly
2.6910.801.314	Print Shop	150	150	Print retirement booklets
2.6910.801.332	Travel	9,364	9,364	\$1,218 per member plus \$1,675 for staff, split between workshop and travel
2.6910.801.361	Membership Dues & Fees	76,500	76,500	Cognia membership dues: \$6,000
				International Baccalaureate annual fees: \$16,650
				NC Association of School Administrators membership dues: \$8,300
				NC School Board Association membership dues: \$16,174 (Legal Asst Contribution fee \$1,500)
				The Innovation Project membership dues: \$23,475 (\$5,867.68 quarterly)
				Low Wealth Consortium dues: \$4,055
2.6910.801.371	Liability Insurance	50,000	50,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.378	Accident Insurance	1,800	1,800	NC School Board Association PreK-6th Grade Accident insurance
2.6910.801.379	Other Insurance	1,200	1,200	NC School Board Association Accident insurance for adult volunteers
2.6910.801.411	Supplies	29,224	29,224	Funds for supplies for Board use
				BoardDocs (\$2,700), Diplomas (\$6,000), Retirement gifts (\$4,500)
				Classroom needs as designated by the Board
2.6910.801.451	Food Purchases	1,000	1,000	Food purchases for Board members during Board meetings
2.6920.801.311	Legal	200,000	200,000	Estimated Legal Costs
2.6930.801.311	Audit	40,000	40,000	Estimated Audit Cost
2.6940.801.315	Reproduction - Central Office	19,000	15,000	Copier Cost
2.6940.801.324	Waste Management	2,500	2,500	Shredding Services
2.6940.801.327	Rental/Lease	3,800	3,000	Estimated cost of postage machine lease
2.6940.801.342	Postage - Central Office	25,000	25,000	Estimated cost of postage
2.6940.801.361	Membership Dues & Fees	-	-	
2.6940.801.411	Supplies and Materials	5,500	5,000	Paper, Printer Cartridges
2.6941.801.312	Workshop	4,500	4,500	NCSSA and AASA conference registration
2.6941.801.332	Travel	1,500	1,500	Travel for the Superintendent's office & directly reporting
2.6941.801.341	Telephone	-	-	
2.6941.801.343	Cell Phone	1,500	1,500	Cell phone service for Superintendent and Board Clerk
2.6941.801.361	Membership Dues	2,000	2,000	AASA (American Association of School Administration) membership dues
				RCAEOP membership for Board clerk
				NC School Board Association membership dues - Supt and Board clerk
				Eden Chamber of Commerce and Rotary Club of Eden membership dues
2.6941.801.411	Supplies	2,000	2,000	Central Office - supplies
2.6941.801.459	Food Purchases - Principals meetings	1,000	1,000	Food purchases for Principals during Principal meetings
2.6942.801.312.000.911	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Curriculum
2.6942.801.312.000.912	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Operations
2.6942.801.312.000.918	Workshop expense	1,500	1,500	Workshop expenses for Asst Supt - Instructional Support
2.6942.801.314.000.911	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Curriculum
2.6942.801.314.000.912	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Operations
2.6942.801.314.000.918	Print Shop	1,000	1,000	Printshop expenses for Asst Supt - Instructional Support
2.6942.801.332.000.911	Travel	-	-	Travel expenses for Asst Supt - Curriculum
2.6942.801.332.000.912	Travel	-	-	Travel expenses for Asst Supt - Operations
2.6942.801.332.000.918	Travel	-	-	Travel expenses for Asst Supt - Instructional Support
2.6942.801.341.000.912	Telephone	1,000	1,000	MIFI unit for Assistant Supt Operations for weather
2.6942.801.342.000.912	Postage	-	-	
2.6942.801.361.000.911	Membership Dues	500	500	NC Middle Level Education and ASCD membership dues

LOCAL CURRENT EXPENSE FUND				
802 PLANT OPERATION				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6530.802.311	HVAC Service Contracts	565,000	517,000	Outsource HVAC maintenance program. Promotes more of a preventive program versus reactive one.
2.6530.802.311	Contracted Services	200,000	200,000	Cenergistic Energy Management Program
2.6530.802.321	Electricity	2,423,341	2,423,341	Based on average usage
2.6530.802.322	Natural Gas	751,000	751,000	Based on average usage
2.6530.802.323	Water/Sewage	969,495	969,495	Based on average usage
2.6530.802.324	Waste Management	322,123	322,123	Based on average usage
2.6530.802.341	Telephone	20,000	20,000	Ruffin Pump Station and Century Link
2.6530.802.421	Fuel Oil	415,255	415,255	Fuel Oil for Stoneville, Lincoln, and Maintenance; Closing of fuel oil tanks
2.6540.802.311	Contracted Serv-Custodial Housekeeping	75,000	50,000	Cleaning services at CO, Lawsonville, Maintenance, New Vision
2.6540.802.411	Custodial Supplies	350,000	500,000	Custodial supplies for schools. All of the cleaning products have increased in price.
				Purchase of environmentally friendly green guard products.
2.6580.802.152	Salary - Energy Specialist	79,040	-	
2.6580.802.175	Salary - Maintenance Employees	1,030,500	1,206,118	22.5 positions (22 full time, 1 part time)
2.6580.802.177	Salary - Work Study Student	-	-	Rock-A-Top Apprenticeship Program (3 positions) moved to budget code 2.6581.802.175
2.6580.802.211	Employers Soc. Sec. Cost	84,880	92,268	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	285,707	276,097	Budgeted Retirement Cost, 25.75%
2.6580.802.231	Employers Hospital Cost	183,700	160,600	Budgeted at \$8,350/employee (22)
2.6580.802.311	Contracted Services	325,000	325,000	OSHA Training & Safety Inspector, Elevator Contract & Inspections, Asbestos
				Abatement & AHERA Inspections, Security/Fire Alarm Systems, Fire Sprinkler
				Systems, Monitoring Services (CO, Draper, Maintenance and L/A, Pest Control
				all locations), Back up Generator Contracts & Repairs, Chemical Treatment Program,
				Engineering Fees, other services provided by outside vendors
2.6580.802.312	Staff Development	3,900	3,900	Continuing education and training
2.6580.802.313	Advertising Cost	500	500	Newspaper advertising for bids
2.6580.802.314	Printing and Binding Fees	-	-	Printshop costs
2.6580.802.315	Reproduction - Maintenance	3,100	3,100	Copier contract, paper
2.6580.802.319	Other Professional Services	200	200	Background checks, fingerprinting
2.6580.802.323	Public Utilities-Other	28,000	28,000	Pump grease traps quarterly, pump lift stations twice a year, pump waste water plant twice a year
2.6580.802.325	Contracted Maintenance - Grounds	300,000	300,000	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.327	Rental of Equipment	40,000	40,000	Includes various maintenance contracts, i.e. uniform rental, mop rental.
2.6580.802.329	Other Property Services	125,000	200,000	Reflects an increase due to gas prices, cost of trucks needing more repair
				due to age of vehicle. Vehicles added to fleet. Synovia GPS on maint trucks.
				Various costs, including storage tank permits, wastewater, wells, asbestos physicals, pest control
2.6580.802.344	Cell Phone	1,500	1,500	Maintenance Director annual cell phone bill (\$100 monthly plus phone insurance)
2.6580.802.361	Membership Dues and Fees	3,500	3,500	Membership dues, certifications, licenses, and renewals
2.6580.802.372	Vehicle Liability Insurance	48,600	48,600	Estimated cost for Fleet insurance
2.6580.802.373	Property Insurance	170,000	170,000	NC Dept of Insurance annual premium
2.6580.802.411	Maintenance Supplies	5,000	5,000	Office supplies, computer equipment, new technology
2.6580.802.418	Software	45,000	45,000	Teamworks, Energy Cap, JCI Metasys (new in 2021)
2.6580.802.422	Repair Parts & Materials	600,000	600,000	Maintenance of facilities. Costs are higher for indoor air quality. Filters continue to increase in price.

LOCAL CURRENT EXPENSE FUND				
882 ATHLETICS				
		PROPOSED		
		2023-2024	2022-2023	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	207,058	199,094	Salaries for four athletic directors. (4 positions)
2.5501.882.181	Supplemental Pay - Coaching	376,576	376,576	Coaching salaries
2.5501.882.192	Additional Responsibility Stipend	-	-	
2.5501.882.211	Employers Soc. Sec. Cost	44,648	44,458	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	96,910	105,677	Budgeted Retirement Cost, 25.75%
2.5501.882.231	Employers Hospital Cost	26,139	22,852	Budgeted at \$8,350/employee (4 @ 78.26% ea.)
2.5501.882.311	Contracted Services	100	100	Contracted services for athletics as needed
2.5501.882.332	Travel - Athletics	3,000	2,824	AD travel and State championship travel reimb to schools
2.5501.882.344	Mobile Communication Cost	9,169	9,169	Mobile hotspots for athletic events
2.5501.882.361	Membership Dues & Fees	600	-	Piedmont Soccer Officials Association
2.5501.882.378	Student Accident Ins. - Sports	38,000	41,613	Costs of insurance for athletic programs.
				These plans provide coverage for injuries sustained at school or during school sponsored activities until the end of the regular school term excluding varsity football.
2.5501.882.411	Supplies - Athletics	1,458	-	Funds to help fund athletic programs in high schools & middle schools.
2.5501.882.411	Supplies - Athletics	60,000	-	To fund specific athletic needs
2.5501.882.418	Software	368	368	Software license
2.6580.882.175	Turf Management	13,300	13,300	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	1,018	1,018	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	3,425	3,045	Budgeted Retirement Cost, 25.75%
2.6580.882.311	Contracted Services	9,350	12,100	Trugreen field services and pool service calls
2.6580.882.325	Contracted Repairs	1,050	-	Contracted services for pool and track RCHS
2.6580.882.329	Other Property & Services	175	150	Pool permit
2.6580.882.411	Turf Management & Pool Supplies	21,000	21,000	Field/Pool maint
	Total	913,344	853,344	
	Total	27,192,178	24,393,350	