

**ROCKINGHAM COUNTY
SCHOOLS**

2009 - 2010

ANNUAL BUDGET

**ROCKINGHAM COUNTY SCHOOLS
BUDGET SUMMARY
2009 - 2010**

State Public School Fund	\$ 77,341,786.00
Local Current Expense Fund	23,590,641.00
Federal Grant Fund	20,218,416.83
Capital Outlay Fund	1,816,774.00
School Food Service Fund	6,985,450.00
School Age Child Care Fund	<u>685,756.00</u>
Total Budget	<u><u>\$ 130,638,823.83</u></u>

10/19/2009

ROCKINGHAM COUNTY SCHOOLS
BUDGET RESOLUTION

BE IT RESOLVED by the Board of Education of the Rockingham County Schools local education agency:

SECTION I - The following amounts are hereby appropriated for the operation of the local education agency in the Local Current Expense Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Instructional Services	4,278,848
Regular Instructional Services	259,615
Special Populations Services	84,683
Alternative Programs & Services	1,666,311
School Leadership Services	1,002,399
Co-Curricular Services	736,810
School-Based Support Services	386,926
System-Wide Support Services	71,325
Support and Development Services	1,149,003
Special Populations Support and Development Services	11,369,798
Alternative Programs & Services Support and Development Services	454,762
Technology Support Services	75,925
Operational Support Services	101,743
Financial and Human Resource Services	1,259,652
Accountability Services	383,740
System-Wide Pupil Support Services	59,838
Policy, Leadership, and Public Relations Services	248,095
Ancillary Services	
Community Services	
Nutrition Services	
Non-Programmed Charges	
Payments to Other Governmental Units	
Total Local Current Expense Fund Appropriations	\$ 23,590,641

SECTION II - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Federal Funds	502,441
Local Revenues	4,137,077
Rockingham County Appropriation	15,834,840
Fund Balance Appropriated	3,116,283
Total Local Current Expense Fund Revenue	\$ 23,590,641

SECTION III - The following amounts are hereby appropriated for the operation of the local education agency in the State Public School Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Instructional Services	51,255,485
Regular Instructional Services	9,912,129
Special Populations Services	1,810,310
Alternative Programs & Services	5,010,464
School Leadership Services	5,260,193
School-Based Support Services	399,577
System-Wide Support Services	131,541
Support and Development Services	30,976
Special Populations Support and Development Services	157,687
Alternative Programs and Services Support and Development Services	2,429,700
Technology Support Services	328,486
Operational Support Services	498,401
Financial and Human Resource Services	116,837
Policy, Leadership, and Public Relations Services	
Ancillary Services	
Nutrition Services	
Total State Public School Fund Appropriations	\$ 77,341,786

SECTION IV - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

\$ 77,341,786

SECTION V - The following amounts are hereby appropriated for the operation of the local education agency in the Federal Grants Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

	Instructional Services	918,677
	Regular Instructional Services	5,334,437
	Special Populations Services	4,825,180
	Alternative Programs & Services	1,080,643
	School Leadership Services	1,257,438
	School-Based Support Services	60,238
	Support and Development Services	335,573
	Special Populations Support and Development Services	210,949
	Alternative Programs and Services Support and Development Services	52,644
	Technology Support Services	2,023,220
	Operational Support Services	1,107,974
	Financial and Human Resource Services	205,825
	Ancillary Services	33,619
	Nutrition Services	146,453
	Non-Programmed Charges	2,625,546.83
	Payments to Other Governmental Units	20,218,416.83
	Unbudgeted Federal Grant Funds	20,218,416.83
	Total Federal Grants Fund Appropriations	\$ 20,218,416.83

SECTION VI - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Federal Funds \$ 20,218,416.83

SECTION VII - The following amounts are hereby appropriated for the operation of the local education agency in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Category I - (Land, Buildings)

Project No.	Descriptions	
1	Roots - Replacement/Repair	300,000
2	HVAC Replacement/Parts	92,598
3	Code Improvements-(OSHA,AHERA,ADA,etc.)	32,500
4	Floor Coverings/Refinishing	15,000
5	Covered Walkways	56,000
6	Classroom Building Renovations	80,000
7	Paving/Gravel/Sealing	90,000
8	Emergency Repairs	25,000
9	Grounds Improvements	71,562
10	General Repair	58,000
11	Communications/Intercom/Fire System	35,500
12	Bus Garage Equipment	12,000
13	Mobile Units - (Lease - 4 units)	10,000
14	Boiler Replacement/Parts	48,000
15	School Stadiums/Gyms/Tracks/Tennis Courts	120,177
16	Auditoriums - Parts/Upgrade/Curtains	50,000
17	Swimming Pool - RCHS	40,000
18	Land Additions to Existing Sites	137,475
		\$ 1,273,812

Total Category 1 Projects

Category II - (Furniture & Equipment)

Project No.	Descriptions	Amount
1	Technology Equipment	57,500
2	Computer/Printers	120,000
3	School Capital Outlay	170,000
4	Equipment/Furnishings	50,823
5	Bus Garage Computers/Equipment	3,000
6	Finance Department Equipment	20,177
7	TIMS/SIMS/NC WISE Equipment	25,000
Total Category II Projects		\$ 446,500

Category III - (Vehicles)

Project No.	Descriptions	Amount
1	Activity Buses	21,500
2	Maintenance Vehicles/Equipment/Lease	74,962
Total Category III Projects		\$ 96,462
Total Capital Outlay Expense Fund Appropriations		\$ 1,816,774

Expense Fund SECTION VIII - The following revenues are estimated to be available to the Capital Outlay

\$ 149,037	State Sources	
\$ 1,151,525	Rockingham County Appropriation	
14,850	Local Sources	
501,362	Fund Balance Appropriated	
Total Capital Outlay Revenues		\$ 1,816,774

SECTION IX - The following amounts are hereby appropriated for the operation of the local education agency in the School Food Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

\$ 6,635,450	Ancillary Services	
	Nutrition Services	
	Non-Programmed Charges	
350,000	Payments to Other Governmental Units	
Total School Food Service Appropriations		\$ 6,985,450

SECTION X - The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

\$ 4,080,000	Federal Funds	
2,905,450	Local Funds	
Total School Food Service Fund Revenues		\$ 6,985,450

SECTION X I - The following amounts are hereby appropriated for the operation of the local education agency in the Before and After School Care Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

	Ancillary Services			
	Community Services			
	Non-Programmed Charges			
	Payments to Other Governmental Units	7,320		
		\$ 678,436		
	Total Before and After School Care Fund Appropriations	\$ 685,756		

SECTION X I I - The following revenues are estimated to be available to the Before and After School Care Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

	Local Funds			
		\$ 685,756		
	Total Before and After School Care Fund Revenues	\$ 685,756		

SECTION X I I I - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

SECTION X I V - The Superintendent is hereby authorized to transfer appropriations within a fund under the guidelines outlined in policy 8120 - Budget Amendments and Transfers.

SECTION X V - Copies of the Budget Resolution shall be immediately furnished to the superintendent and the school finance officer for direction in carrying out their duties.

Adopted this 12th day of October, 2009.

 Chairperson, Rockingham County Schools

 Secretary, Rockingham County Schools

State Public School Fund

STATE PUBLIC SCHOOL FUND		ROCKINGHAM COUNTY SCHOOLS		
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
REVENUE				
1.3100.000.000	Allocation for SPSF	76,206,953	82,321,336	
1.3100.015.000	Allocation for SPSF Technology	334,833	347,518	
1.3211.130.000	Textbooks	800,000	800,000	
	Total	77,341,786	83,468,854	

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
001 CLASSROOM TEACHERS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
1.5110.001.121	Salary - Teacher	28,000,000	28,000,000	Salary for approximately 580 teachers
1.5110.001.123	Salary - ROTC Teacher	500,000	530,000	Salary for 9 ROTC Instructors
1.5110.001.125	New Teacher Orientation	20,000	20,000	
1.5110.001.128	Salary - Retired Teacher	200,000	1,300,000	Salary for retirees until Oct. 1
1.5110.001.211	Employers Soc. Sec. Cost	2,200,000	2,300,000	Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	2,520,000	2,325,000	Budgeted at 8.75%
1.5110.001.228	Matching Retirement - Ret. Teacher No Cap	25,000	155,000	Budgeted at 11.7% of retired employees salaries
1.5110.001.231	Employers Hospital Cost	2,700,000	2,665,000	Budgeted at \$4,527/employee (590)
1.5120.001.121	Salary - CTE Teacher	168,000	150,000	Salary for 3 1/2 teachers
1.5120.001.128	Salary - Retired Teacher	5,000	26,000	Salary for 1/2 teachers until Oct 1
1.5120.001.211	Employers Soc. Sec. Cost	13,300	13,500	Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	15,200	13,000	Budgeted at 8.75%
1.5120.001.228	Matching Retirement Retired Teacher No Cap	600	3,100	Budgeted at 11.7% of retired employees salaries
1.5120.001.231	Employers Hospital Cost	15,900	15,000	Budgeted at \$4,527/employee (3.5)
1.5210.001.121	Salary - Exceptional Children Teacher	1,240,000	1,100,000	Salary for 25 teachers
1.5210.001.128	Salary - Retired Exceptional Children Teacher	30,000	200,000	Salary for retirees until Oct. 1
1.5210.001.211	Employers Soc. Sec. Cost	98,000	100,000	Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	112,000	90,000	Budgeted at 8.75%
1.5210.001.228	Matching Retirement - Ret. Teacher No Cap	3,600	12,000	Budgeted at 11.7% of retired employees salaries
1.5210.001.231	Employers Hospital Cost	114,000	96,000	Budgeted at \$4,527/employee (25)
1.5260.001.121	Salary - AG Teacher	217,000	315,000	Salary for 4 teachers
1.5260.001.211	Employers Soc. Sec. Cost	17,000	25,000	Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	19,000	26,000	Budgeted at 8.75%
1.5260.001.231	Employers Hospital Cost	19,000	21,000	Budgeted at \$4,527 (4)
1.5270.001.121	Salary - LEP Teacher	48,000	52,000	Salary for 1 teacher
1.5270.001.211	Employers Soc. Sec. Cost	3,700	4,000	Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	4,200	4,300	Budgeted at 8.75%
1.5270.001.231	Employers Hospital Cost	4,527	4,157	Budgeted at \$4,527/employee (1)
	Total	38,313,027	39,565,057	

Provides guaranteed funding of Salaries for classroom teachers. To qualify, an individual must spend a major portion of the school days providing classroom instruction and shall not be assigned to administrative duties in either the central or school office

This allotment is a position allotment based upon the following formula. Teachers are allotted based on one per the following number of students,

ROCKINGHAM COUNTY SCHOOLS

and rounded to the nearest 1/2 position. *The law that allows retired teachers to work exempt from the income cap expires on October 1, 2009.
 At this point they will need to either resign, work on an interim basis, work part-time, or come out of retirement.

The statewide average teacher salary including benefits is \$56,847

Budgets based on current salaries

Grade	Class Size Average	Individual Class Maximum
K-3	21	24
4-6	26	29
7-8	26	29
9	26	29
10-12	29	32

Math/Science/Computer Teacher

Rockingham County Schools 2009-10 allotment is 655 positions

Positions moved to EC (5)

Positions moved to 069 (4)

Positions moved to stimulus (22.5)

* Positions moved to DSSF (1.5)

Balance 622

The budgeted amounts reflect positions to be paid after the discretionary reduction is made. 33 teachers will be moved to other funding sources, including federal stimulus money.

002 CENTRAL OFFICE ADMINISTRATION		STATE PUBLIC SCHOOL FUND		2009-2010 BUDGET		2008-2009 BUDGET		COMMENTS	
ACCOUNT CODE	DESCRIPTION								
APPROPRIATIONS									
1.6110.002.113	Salary - Director	132,217	267,771						
1.6110.002.211	Employers Soc. Sec. Cost	9,518	20,484					Budgeted at 7.65%	
1.6110.002.221	Employers Retirement Cost	11,523	21,797					Budgeted at 8.75%	
1.6110.002.231	Employers Hospital Cost	6,835	11,284					Budgeted at \$4,527/ employee (1.51)	
1.6580.002.113	Salary - Director	79,656	79,656					1 Maintenance Director	
1.6580.002.211	Employers Soc. Sec. Cost	5,920	6,094					Budgeted at 7.65%	
1.6580.002.221	Employers Retirement Cost	6,970	6,484					Budgeted at 8.75%	
1.6580.002.231	Employers Hospital Cost	4,527	4,157					Budgeted at \$4,527/employee (1)	
1.6610.002.118	Salary - Finance Officer	87,936	87,936						
1.6610.002.211	Employers Soc. Sec. Cost	6,605	6,727					Budgeted at 7.65%	
1.6610.002.221	Employers Retirement Cost	7,695	7,158					Budgeted at 8.75%	
1.6610.002.231	Employers Hospital Cost	4,527	4,157					Budgeted at \$4,527/employee (1)	
1.6620.002.113	Salary - Personnel Director	94,700	94,700						
1.6620.002.211	Employers Soc. Sec. Cost	7,245	7,245					Budgeted at 7.65%	
1.6620.002.221	Employers Retirement Cost	8,286	7,709					Budgeted at 8.75%	
1.6620.002.231	Employers Hospital Cost	4,527	4,157					Budgeted at \$4,527/employee (1)	
1.6940.002.111	Salary - Superintendent	126,624	126,624						
1.6940.002.112	Salary - Associate Superintendent	100,032	100,032						
1.6940.002.118	Salary - Assistant Superintendent	187,407	196,440						
1.6940.002.211	Employers Soc. Sec. Cost	30,000	32,367					Budgeted at 7.65%	
1.6940.002.221	Employers Retirement Cost	36,231	34,440					Budgeted at 8.75%	
1.6940.002.231	Employers Hospital Cost	18,107	16,627					Budgeted at \$4,527/employee (4)	
1.7200.002.113	Salary - Director	96,714	96,714					2 Child Nutrition Directors	
1.7200.002.211	Employers Soc. Sec. Cost	7,134	7,399					Budgeted at 7.65%	
1.7200.002.221	Employers Retirement Cost	8,462	7,873					Budgeted at 8.75%	
1.7200.002.231	Employers Hospital Cost	4,527	4,157					Budgeted at \$4,527/employee (1)	
	Total	1,093,925	1,260,189						

ROCKINGHAM COUNTY SCHOOLS

003 NON-INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET			
CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5400.003.151	Salary - Office Personnel	2,298	893,321	Office of the Principal.		
1.5400.003.211	Employers Soc. Sec. Cost	175	68,339	Budgeted at 7.65%		
1.5400.003.221	Employers Retirement Cost	201	72,716	Budgeted at 8.75%		
1.5400.003.231	Employers Hospital Cost		108,071	Budgeted at \$5,000/employee (26)		
1.6110.003.151	Salary - Office Personnel		42,106	Increased by 1.3%		
1.6110.003.211	Employers Soc. Sec. Cost		3,221	Budgeted at 7.65%		
1.6110.003.221	Employers Retirement Cost		3,428	Budgeted at 8.54%		
1.6110.003.231	Employers Hospital Cost		4,157	Budgeted at \$5,000/employee (1)		
1.6540.003.173	Salary - Custodian		1,061,666			
1.6540.003.211	Employers Soc. Sec. Cost		81,217	Budgeted at 7.65%		
1.6540.003.221	Employers Retirement Cost		86,419	Budgeted at 8.54%		
1.6540.003.231	Employers Hospital Cost		105,513	Budgeted at \$5,000/employee (21)		
1.6610.003.151	Salary - Clerical	42,267	374,478			
1.6610.003.211	Employers Soc. Sec. Cost	3,234	28,648	Budgeted at 7.65%		
1.6610.003.221	Employers Retirement Cost	3,699	30,482	Budgeted at 8.75%		
1.6610.003.231	Employers Hospital Cost	4,527	33,252	Budgeted at \$4,527/employee (1)		
1.6620.003.151	Salary - Office Personnel	41,847	576,648			
1.6620.003.211	Employers Soc. Sec. Cost	3,202	44,113	Budgeted at 7.65%		
1.6620.003.221	Employers Retirement Cost	3,662	46,939	Budgeted at 8.75%		
1.6620.003.231	Employers Hospital Cost	4,527	56,530	Budgeted at \$4,527/employee (1)		
1.6940.003.151	Salary - Office Personnel		166,534	Increased by 1.3%		
1.6940.003.211	Employers Soc. Sec. Cost		12,739	Budgeted at 7.65%		
1.6940.003.221	Employers Retirement Cost		13,556	Budgeted at 8.54%		
1.6940.003.231	Employers Hospital Cost		14,548	Budgeted at \$5,000/employee (3.5)		
	Total	109,639	3,928,641			

<p>Explanation: Provides funding for non-instructional support personnel and associated benefits. This is a dollar allotment and may be used at the central office or at individual schools.</p>			
<p>These funds may be used for:</p>	<p>Clerical - Custodians - Substitutes -</p>		
<p>Funds allotted based upon \$273.71 per ADM.</p>	<p>SUMMARY OF POSITIONS (CLERICAL & CUSTODIANS)</p>		
	<p>*191 positions</p>		
<p>Benefits FICA (7.65%) Retirement (8.75%) Hospitalization (\$4,527/yr)</p>	<p>Total Cost</p>		
	<p>State Allotment (estimated)</p>		
	<p>Local Budgeted amount</p>		
	<p>Low Wealth Budgeted Amount</p>		
<p>State funds pay for clerical and custodians. Additional clerical and custodians and all substitutes are paid from local funds and low wealth funds.</p>	<p>POSITIONS: Paid from State & Local Non-Instructional Support</p>		
	<p>Schools Clerical (+2 at each High School)</p>		
	<p>SIMS Clerical</p>		
	<p>Receptionists Clerical (1 at each High & Middle School)</p>		
	<p>Guidance Clerical (1 at each High & Middle School)</p>		
	<p>Custodians (1025 months)</p>		
	<p>Central Office</p>		
<p>Note: SCORE's clerical positions are paid from PRC-068</p>			
<p>Rockingham County Early College High School clerical positions are paid from PRC-055</p>			
<p>Most of these funds have been reduced and replaced with federal stabilization funds, (PRC 140). This will be done for as 2009-2010 and 2010 - 2011.</p>			

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
005 SCHOOL BUILDING ADMINISTRATION		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5400.005.114	Salary - Principal	1,800,000	1,800,000	26 Principals
1.5400.005.116	Salary - Assistant Principal	1,030,000	1,010,000	175 months of Assistant Principals
1.5400.005.211	Employers Soc. Sec. Cost	216,500	214,964	Budgeted at 7.65%
1.5400.005.221	Employers Retirement Cost	248,000	228,734	Budgeted at 8.75%
1.5400.005.231	Employers Hospital Cost	191,000	174,594	Budgeted at \$4,527/employee (42)
	Total	3,485,500	3,428,292	
<p>Explanation:</p> <p>Provides funding for salaries including benefits for principals and assistant principals.</p> <p>Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below</p> <p>Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to twelve months of employment for a principal. Assistant principals are allotted at one month of employment per 80 ADM rounded to the nearest whole month.</p>				
Rockingham County Schools allotment				
Principals	26 x 12	312		
Assistant Principals		175		
		487		

SUMMARY OF MONTHS				
26 Principals	x 12		312	
Assistants				
Central			10.5	
McMichael			24	
Douglass			10.5	
Huntsville			10.5	
Holmes			22.5	
Dillard			-	
Leaksville/Spray			10.5	
Monroeton			10.5	
Morehead			24	
Reidsville High			36	
Reidsville Middle			22.5	
Rockingham High			24	
Rockingham Middle			22.5	
Stoneville *			-	
WRMS			22.5	
Wentworth			10.5	
Williamsburg			10.5	
Total Months Employed			583.5	
State Allotment			(487)	
Months Budgeted from Local Funds			96.5	
* Traded in teacher positions to fund an Assistant Principal				

007 INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND				
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET		COMMENTS	
APPROPRIATIONS						
1.5210.007.133	Salary - Psychologist	210,000	220,000		3 psychologists	
1.5210.007.211	Employers Soc. Sec. Cost	16,100	16,830		Budgeted at 7.65%	
1.5210.007.221	Employers Retirement Cost	18,400	18,000		Budgeted at 8.75%	
1.5210.007.231	Employers Hospital Cost	13,581	12,471		Budgeted at \$4,527/employee (3)	
1.5320.007.131	Salary - Social Worker	176,000	180,000			
1.5320.007.211	Employers Soc. Sec. Cost	13,500	13,800		Budgeted at 7.65%	
1.5320.007.221	Employers Retirement Cost	15,500	14,652		Budgeted at 8.75%	
1.5320.007.231	Employers Hospital Cost	18,200	16,628		Budgeted at \$4,527/employee (4)	
1.5810.007.131	Salary - Media Specialist	1,400,000	1,600,000			
1.5810.007.211	Employers Soc. Sec. Cost	108,000	122,400		Budgeted at 7.65%	
1.5810.007.221	Employers Retirement Cost	123,000	131,000		Budgeted at 8.75%	
1.5810.007.231	Employers Hospital Cost	125,000	124,710		Budgeted at \$4,527/employee (30)	
1.5830.007.131	Salary - Guidance Services	1,510,000	1,700,000			
1.5830.007.211	Employers Soc. Sec. Cost	116,000	130,100		Budgeted at 7.65%	
1.5830.007.221	Employers Retirement Cost	133,000	139,000		Budgeted at 8.75%	
1.5830.007.231	Employers Hospital Cost	143,000	128,867		Budgeted at \$4,527/employee (32)	
1.5840.007.131	Salary - Health Services	219,000	250,000			
1.5840.007.211	Employers Soc. Sec. Cost	17,000	19,200		Budgeted at 7.65%	
1.5840.007.221	Employers Retirement Cost	20,000	21,000		Budgeted at 8.75%	
1.5840.007.231	Employers Hospital Cost	18,200	16,628		Budgeted at \$4,527/employee (4)	
	Total	4,413,481	4,875,286			

ROCKINGHAM COUNTY SCHOOLS

<p>Explanation:</p> <p>Provides funds for salaries of certified instructional support personnel to implement locally designed initiatives which provide services to students who are at risk of school failure as well students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce violence in the public schools.</p> <p>Positions paid from these positions are guidance counselors, media, social workers, psychologists, and nurses.</p>				
<p>This is a position allotment and are allotted on the basis of one per 200.10 allotment ADM.</p> <p>Allotment - 69.99 positions</p> <p>Statewide Average Salary is \$48,376</p>				
<p>We fund the following areas with this allotment:</p>	<p><u>Positions</u></p> <p>Media</p> <p>Guidance Counselors</p> <p>Social Workers</p> <p>Psychologists</p> <p>Nurses</p>			

ROCKINGHAM COUNTY SCHOOLS

012 DRIVER TRAINING		STATE PUBLIC SCHOOL FUND					
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS			
APPROPRIATIONS							
1.5110.012.121	Salary - Teacher	55,491	55,491	3 Certified teachers			
1.5110.012.148	Salary - Non Certified Instructor	161,140	187,390	15 Instructors			
1.5110.012.211	Employers Soc. Sec. Cost	18,600	17,050	Budgeted at 7.65%			
1.5110.012.221	Employers Retirement Cost	20,000	6,600	Budgeted at 8.14%.			
1.5110.012.312	Workshop Expenses	2,500	3,400	State Conference			
1.5110.012.326	Contracted Repairs & Maintenance	2,500	2,500	Repair of Cars			
1.5110.012.372	Vehicle Liability Insurance	7,000	6,600	18 cars to insure			
1.5110.012.411	Supplies & Materials	2,000	10,800	Teaching Supplies			
1.5110.012.413	Textbooks, other	1,000	5,000	Supplementary books			
1.5110.012.418	Computer Software/Supplies	3,000	5,000	Computer Drivers Education Software			
1.5110.012.422	Repair parts, Materials, Etc	3,000	5,000	Car parts, lubrication			
1.5110.012.423	Gas	15,000	14,509	Gas for Drivers Education Cars			
1.5110.012.424	Oil	450	320				
1.5110.012.425	Tires & Tubes	500	500	Replace Tires			
1.5110.012.461	Purchase of Non-Capitalized Equipment	2,500	4,500	Brakes, signs, etc.			
1.5110.012.462	Computer Hardware/Non-Capitalized	2,500					
1.5110.012.542	Computer Hardware	2,500	5,000	Replace computers			
1.5110.012.551	Purchase of Vehicle	29,000	16,000	Purchase 2 cars			
1.5110.012.552	License & Title Fees	1,000	450				
	Total	329,681	346,110				
Explanation:							
Provides funding for the expenses necessary to install and maintain a course of training and instructing eligible persons in the operation of motor vehicles.							
Each LEA must serve all students enrolled in a public or private high school within the LEA boundaries who have not previously enrolled in the program.							
Each LEA is entitled to funding based on ninth grade ADM. The formula is \$245.82 per 9th grade ADM.							

**STATE PUBLIC SCHOOL FUND
013 CAREER AND TECHNICAL EDUCATION PERSONNEL**

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
1.5120.013.121	Salary - Teacher	2,900,000	2,900,000	
1.5120.013.128	Salary - Retired Teacher	17,000	85,000	
1.5120.013.162	Salary - Substitute Pay	100,000	100,000	
1.5120.013.211	Employers Soc. Sec. Cost	231,000	236,003	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	255,000	236,100	Budgeted at 8.75%
1.5120.013.228	Employers Retirement Cost Returned Empl.	2,000		
1.5120.013.231	Employers Hospital Cost	272,000	250,000	Budgeted at \$4,527/employee (60)
1.5830.013.131	Salary - Career Development Coordinator	182,000	185,000	
1.5830.013.211	Employers Soc. Sec. Cost	14,000	14,200	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	16,000	15,100	Budgeted at 8.75%
1.5830.013.231	Employers Hospital Cost	17,000	15,589	Budgeted at \$4,527/employee (3.75)
	Total	4,006,000	4,036,992	

Explanation:
 Additional positions or part of positions are listed as State, ADM, Enhancement and Non CTE. The state allotment is based on 50 months of employment per LEA with the remainder distributed based on ADM in grades 8 - 12. The planning allotment for Rockingham County is 650.91 man months of employment, a loss of 10 months. In addition we also use 62 local, ADM or Enhancement months of employment.

The following chart is the breakdown of the Career and Technical positions for the following schools. McMichael High, Morehead High, Reidsville High, Rockingham High, Holmes Middle, Reidsville Middle, Western Rockingham Middle and Rockingham Middle School for 2009-2010.

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2008-2009 SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT

	PRC 013	PRC 001*				
McMichael	127	15				
Morhead	135	10				
Reidsville High	120					
Rockingham City High	140	7				
WRMS	30	10				
Reidsville Middle	30					
Holmes	30	10				
Rockingham Cty Middle	30	10				
VoCats	8.91					
MOEs	650.91	62				

*Paid from Schools regular allotment

014 PROGRAM SUPPORT		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5120.014.162	Substitutes	3,000	3,000	Substitute pay for teachers		
1.5120.014.163	Substitute Pay	675	675	Substitute pay for staff development		
1.5120.014.196	Salary - Workshop Participant	200	200	Salary - Workshop participant		
1.5120.014.211	Employers Soc. Sec. Cost	1,000	1,000	Social Security - Substitutes		
1.5120.014.312	Workshop Expenses	8,350	8,350	Workshop expenses for teacher		
1.5120.014.314	Printing & Binding	300	300	Printing charges for material copied at print shop		
1.5120.014.332	Travel	3,000	3,000	Travel for CDC's, co-op teachers		
1.5120.014.333	Field Trips	1,500	1,500	Activity bus charges for field trips		
1.5120.014.411	Instructional Supplies	24,728	13,225	Middle and High School classroom materials & supplies		
1.5120.014.418	Computer Software	2,217	18,318	Software & other supplies purchases, disks, cartridges		
1.5120.014.422	Repair Parts & Materials	3,900	3,900	Repairs & replacement parts for classroom equipment & labor		
1.5860.014.146	Salary - Technology Assistant	25,918	25,918	Salary for Technology Assistant		
1.5860.014.184	Longevity Pay	787	787	Longevity pay for Tech. Assistant		
1.5860.014.211	Employers Soc. Sec. Cost	1,982	1,982	Social Security for Technology Assistant		
1.5860.014.221	Employers Retirement Cost	2,592	2,109	Retirement for Technology Assistant		
1.5860.014.231	Employers Hospital Cost	2,598	2,078	Hospitalization for Technology Assistant		
1.6120.014.151	Salary - Office Personnel	38,828	38,828	Salary for Office Support		
1.6120.014.184	Longevity Pay	874	825	Longevity pay for Office Support		
1.6120.014.211	Employers Soc. Sec. Cost	2,972	2,972	Social Security for Office Support		
1.6120.014.221	Employers Retirement Cost	3,883	3,165	Retirement for Office Support		
1.6120.014.231	Employers Hospital Cost	4,677	3,740	Hospitalization insurance for Office Support		
1.6120.014.311	Vocats Contract	55,485	55,485	VocATS Contract		
1.6120.014.312	Workshop Expenses	2,000	2,000	Support staff workshop expense		
1.6550.014.171	Salary - Driver	400	400	Salary for bus driver		
1.6550.014.211	Employers Soc. Sec. Cost	100	100	Social Security for bus driver		
	Total	191,966	193,857			

Explanation:

The 014 State Budget is used for both Middle and High schools. The budget covers instructional supplies, travel for teachers and support personnel, computers, materials, equipment, salary for a secretary and lateral entry teachers educational expenses.

These funds are also used for field trip expenses for students, social security, retirement, and hospital insurance costs for office secretary.

ROCKINGHAM COUNTY SCHOOLS

015 TECHNOLOGY FUND		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.015.312.000.905	Workshop Teachers	5,000	7,000	Staff Development for JSI Personnel		
1.5110.015.411.000.915	Supplies & Materials	88,500	54,000	Software licenses and annual renewals for instructional technology		
1.5110.015.418.000.905	Software		10,000	Upgrading and Installation of Software		
1.5110.015.461.000.905	Non-Capitalized equipment	17,706		Computers under \$2,000		
1.5110.015.461.000.915	Non-Capitalized equipment	65,940	177,711	Computers under \$2,000		
1.5110.015.542	Computer Hardware		50,000	Computers under \$2,000 for media centers & flex labs		
1.6400.015.326.000.905	Computer Repairs	50,000		Parts & related services for technology service repairs		
1.6400.015.411.000.915	Lease/Purchase/Supplies	7,987	8,807	Network Copier/Printer Lease/Instructional Supplies		
1.6400.015.418.000.905	Computer Software & Supplies - Tech Serv.	12,000		Upgrading & purchase of software for Tech Services		
1.6400.015.542.000.905	Computer Equipment	87,700	40,000	Network Equipment, servers, over \$2,000		
	Total	334,833	347,518			
Explanation: The State Technology Fund is based on a per student initial allocation, and then revisions based on fines and forfeitures collected by the state and distributed to school districts. The 905 suffix refers to expenditures for Technology Services. The 915 suffix refers to expenditures for Instructional Technology & Media.						

ROCKINGHAM COUNTY SCHOOLS

<p>Explanation:</p>					
<p>Revenue (State 015) Funds are allocated on a per ADM basis. The current amount per student has been decreased this year from \$6.83 per student to \$.26, a 90% decrease from general funds by the legislature. Additional funds come from the Civil Penalty and Forfeiture Fund. (\$18M statewide). Also, approximately \$18M statewide is being transferred one time from the UNC escrow account, and a one time transfer of \$613,872 is coming from the State literary fund.</p>					
<p>Expenditures:</p> <p>These funds are allocated to support the local LEA technology plan ITM (Instructional Technology & Media) expense are related to equipment and software licensure expenditures. TS (Technology Services) expenses are related to supporting the maintenance of computer and networking equipment.</p>					

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

022 MENTOR POSITIONS

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.022.193	Mentor Pay	54,438	75,194	Salary for Mentors of 1st year teachers
1.5110.022.211	Employers Soc. Sec. Cost	4,164	5,752	Budgeted at 7.65%
1.5110.022.221	Employers Retirement Cost	4,763	6,121	Budgeted at 8.75%
Total		63,365	87,067	

024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
1.5110.024.121	Salary - Teachers	101,133	75,000	3.25 teaching positions (in lieu of AP and .5 teachers at ECHS, 1.5 for reversions, .25 @ DHMS)
1.5110.024.143	Salary - Tutor	71,650	43,182	Tutoring money for the schools
1.5110.024.183	Bonus	225,000	45,000	\$15,000 for Math Teachers at Reidsville High
1.5110.024.196	Salary - Stipends		5,000	Workshop Stipends
1.5110.024.197	Salary - Workshop Instructor		10,000	Workshop Salaries
1.5110.024.211	Employers Soc. Sec. Cost	30,430	13,631	FICA @ 7.65%
1.5110.024.221	Employers Retirement Cost	34,806	14,504	Retirement Cost 8.75%
1.5110.024.231	Employers Hospital Cost	14,713	6,235	Hospitalization - \$4,527/employee (3)
1.5110.024.311	Contracted Services	10,000	155,000	Choice Bus and Family resource center (Non Title I Schools)
1.5110.024.312	Workshop Expenses		10,000	Staff Development Material/Books
1.5110.024.411	Supplies & Materials		90,000	Peripheral Equipment for ACTIVBOARDS
1.5110.024.418	Computer Supplies		16,000	United Streaming
1.5110.024.461	Non-Capitalized Equipment	316,648	360,276	ACTIVBOARDS
1.5880.024.311	Contracted Services	14,000		Alert-Now telephone announcements
1.6110.024.191	Salary - Curriculum Development	19,612		Technology development
1.6110.024.211	Employers Soc. Sec. Cost	1,501		FICA @ 7.65%
1.6110.024.221	Employers Retirement Cost	1,688		Retirement Cost 8.75%
	Total	841,181	843,828	

Explanation:
 These funds are to address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Funds are to be used to:

- 1 - provide instructional positions or instructional support positions, and/or professional development
 - 2 - provide intensive in-school and/or after school remediation
 - 3 - purchase diagnostic software and progress-monitoring tools; and
 - 4 - provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.
- A plan for expenditures is written each year and approved by the North Carolina Department of Public Instruction.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
027 TEACHER ASSISTANTS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
1.5110.027.142	Salary - Teacher Assistant	3,525,066	3,602,859	Budgeted at 7.65%
1.5110.027.211	Employers Soc. Sec. Cost	269,668	275,618	Budgeted at 8.75%
1.5110.027.221	Employers Retirement Cost	308,443	293,273	Budgeted at \$4,527/employee (146)
1.5110.027.231	Employers Hospital Cost	660,942	644,267	Exceptional Children Assistants
1.5210.027.142	Salary - Teacher Assistant		55,712	Budgeted at 7.65%
1.5210.027.211	Employers Soc. Sec. Cost		4,262	Budgeted at 8.75%
1.5210.027.221	Employers Retirement Cost		4,535	Budgeted at \$4,460/employee (2)
1.5210.027.231	Employers Hospital Cost		8,314	
	Total	4,764,119	4,888,840	
Provides funding for salaries and benefits for regular and self-contained teacher assistants.				
Funds are allotted currently based on \$1,101.94 per K-3 ADM.				
This pays for approximately 150 teacher assistants, a reduction of 7 due to ADM loss.				
There are also approximately 15 assistants paid from low wealth funds, and 5 locally paid positions.				

028 STAFF DEVELOPMENT		STATE PUBLIC SCHOOL FUND	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
1.5110.028.163	Substitute Pay			55,768	Includes State Portion of Schools Staff Development
1.5110.028.163.000.911	Substitute Pay				
1.5110.028.196.000.911	Stipends			500	
1.5110.028.197.000.911	Salary - Instructor			2,000	Staff development Instructor
1.5110.028.211	Employers Soc. Sec. Cost			4,458	Budgeted at 7.65%
1.5110.028.221	Employers Retirement Cost			204	Budgeted at 8.14%
1.6200.028.312	Workshop Expenses			3,000	
1.6300.028.312	SEA System			4,792	
1.6610.028.312	Workshop Expenses			6,500	
1.6620.028.312	Workshop Expenses			4,000	
1.6710.028.312	Workshop Expenses			3,000	
1.6940.028.312.000.911	Workshop Expenses				
1.6940.028.312.000.912	Workshop Expenses			63,886	
		Total	-	148,108	
Explanation: PRC 028 funds are used to provide system-wide initiatives, tuition reimbursement for staff members and staff development training to administrators and teachers. Funds are also used for substitutes for teachers while attending staff development training. Allotted at \$750 per LEA, then 25% of total is allotted equally and 75% allotted based on ADM. These funds have been eliminated by the legislature.					

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
029 BEHAVIORAL SUPPORT		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5210.029.121	Salary - At-Risk-Liaison	48,770	48,770	1 (2 part-time) crisis invention & direct service teachers
1.5210.029.142	Salary - Teacher Assistant	42,975	42,534	2 assistants assigned to work directly with at risk students
1.5210.029.211	Employers Soc. Sec. Cost	7,018	6,985	Social Security Cost @ 7.65%
1.5210.029.221	Employers Retirement Cost	8,028	7,432	Retirement Cost @ 8.75%
1.5210.029.231	Employers Hospital Cost	12,545	7,279	Hospitalization cost @ \$4,527/employee (3)
	Total	119,336	113,000	
<p>Explanation:</p> <p>Revenue (1) Behavioral Support Services Funds (PRC 29) are allotted on a needs basis. All requests for funds must include a completed Behavioral Support Service Funding Request form (with appropriate signatures) and a copy of the students' IEPs. The IEP shall address all the required components as delineated in 1.507(c)(1-12). (2) Funds are designated as add-on funds. They are to be used to make the "critical difference" in the successful development and implementation of the IEP. These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds). They are to be used only to provide services to approved eligible assaultive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are evaluated according to specific criteria listed in procedures.</p> <p>Expenditures: Rockingham County Schools utilizes the PRC 29 funds to provide direct services to At Risk students. Rockingham County currently has close to 100 children identified At Risk. The cost of 1 (2 part-time) teachers & 2 assistants are assigned to this budget.</p>				

031 LOW WEALTH SUPPLEMENTAL FUNDING		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5110.031.121	Salary - Teacher	781,790	730,320	24 Additional teachers @ A-1. + trades	
1.5110.031.142	Salary - Teacher Assistant	287,560	363,500	15 teacher assistants. Less trades	
1.5110.031.181	Supplementary Pay	1,670,814	1,290,633		
1.5110.031.211	Employers Soc. Sec. Cost	209,621	182,410	Budgeted at 7.65%	
1.5110.031.221	Employers Retirement Cost	239,764	194,094	Budgeted at 8.75%	
1.5110.031.231	Employers Hospital Cost	181,080	162,106	Budgeted at \$4,527/employee (40)	
1.5400.031.151	Salary - Clerical	1,139,706	1,114,500	Additional clerical support (34 positions)	
1.5400.031.211	Employers Soc. Sec. Cost	87,188	85,260	Budgeted at 7.65%	
1.5400.031.221	Employers Retirement Cost	99,725	90,721	Budgeted at 8.75%	
1.5400.031.231	Employers Hospital Cost	153,918	141,338	Budgeted at \$4,527/employee (34)	
	Total	4,851,166	4,354,882		
<p>This is a dollar allotment to provide supplemental funds in counties that do not have the ability to generate revenue to support public schools at the state average level (per a legislated formula). The funding is to allow those counties to enhance the instructional program and student achievement.</p> <p>The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded. The increase in the planning budget has been placed in supplementary pay and may be needed to offset some of the losses from the state.</p>					
The funds must be used only for:					
Instructional positions	Staff development			24 teachers	
Instructional support positions	Fringe benefits			15 teacher assistants	
Clerical positions	Supplements for instructional personnel			34 Clerical positions	
Instructional equipment	Instructional supplies & materials			Supplements	

ROCKINGHAM COUNTY SCHOOLS

032 CHILDREN WITH SPECIAL NEEDS		STATE PUBLIC SCHOOL FUND					
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS			
APPROPRIATIONS							
1.5210.032.121	Salary - Teachers	2,556,309	2,771,805	Salary for 66.75 teachers			
1.5210.032.133	Salary - Psychologist	312,422	308,291	Salary for 6 psychologists			
1.5210.032.142	Salary - Teacher Assistants	216,262	257,346	Salary for 9.9 teacher assistants			
1.5210.032.146	Salary - Other Assignments - HB	15,000	50,000	Other assignments - homebound			
1.5210.032.162	Substitute Pay - Sick	30,000	50,000	Substitute Pay - Sick			
1.5210.032.163	Substitute Pay - Workshops	10,000	15,000	Sub-pay for workshops			
1.5210.032.167	Teacher Assistant Substitute for Teacher	5,000	10,000	Substitute Pay when assistant subs for teacher			
1.5210.032.196	Workshop Stipends	-	3,000	Workshop participant stipends			
1.5210.032.199	Overtime Pay	1,000	1,000	Overtime Pay			
1.5210.032.211	Employers Soc. Sec. Cost	240,668	265,183	Social Security Cost @ 7.65%			
1.5210.032.221	Employers Retirement Cost	270,568	275,307	Retirement Cost @ 8.75%			
1.5210.032.231	Employers Hospital Cost	374,157	372,675	Hospitalization Cost @ \$4,527 (82.65)			
1.5210.032.311	Contracted Services	54,000	50,000	Contracted Services			
1.5210.032.312	Workshop Expenses	12,500	25,000	Instructional workshop expenses			
1.5210.032.313	Advertising Fees	500	500	Advertising Fees			
1.5210.032.314	Printing & Binding	1,500	2,500	Printing & Binding			
1.5210.032.326	Contracted Repair	5,000	7,000	Contracted Repair			
1.5210.032.327	Rental	100	100	Rental			
1.5210.032.332	Travel	18,000	20,000	Travel reimbursement			
1.5210.032.333	Field Trips	5,500	6,500	Field trip cost			
1.5210.032.351	Tuition Fees	500	500	Tuition Cost			
1.5210.032.411	Supplies & Materials	35,000	51,000	Supplies & Materials			
1.5210.032.418	Computer Supplies	500	1,000	Computer Software			
1.5210.032.422	Repair, Parts & Materials	1,500	3,000	Repair, parts, and materials			
1.5210.032.459	Other Food Purchases	2,500	2,500	Food Purchases			
1.5210.032.461	Non-Capitalized Equipment	5,000	5,000	Non-Capitalized Equipment under \$2000			
1.5210.032.462	Non-Capitalized Computer Hardware	15,000	25,000	Non-Capitalized Hardware under \$2000			
1.5210.032.541	Equipment	2,500	5,000	Equipment over \$2000			
1.5210.032.542	Computer Hardware		5,000	Computer Hardware over \$2000			
1.5220.032.145	Salary - Occupational Therapist	137,447	119,122	Salary for 3 occupational therapists			
1.5220.032.211	Employers Soc. Sec. Cost	10,515	9,113	Employers social security cost @ 7.65%			

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1.5220.032.221	Employers Retirement Cost	12,027	9,697	Retirement Cost @ 8.75%
1.5220.032.231	Employers Hospital Cost	13,581	12,471	Hospitalization Cost @ \$4,527/employee (3)
1.5220.032.312	Workshop Expenses	500	1,000	Occupational Therapist workshop expenses
1.5220.032.332	Travel	5,000	3,500	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	1,000	3,500	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	331,695	365,780	Salary for 8 teachers (preschool)
1.5230.032.142	Salary -Preschool Teacher Assistant	80,741	78,640	Salary for 4.1 teacher assistant (preschool)
1.5230.032.162	Substitute Pay	2,500	2,500	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	500	500	Sub-pay for workshops (preschool)
1.5230.032.211	Employers Soc. Sec. Cost	31,781	34,228	Social Security Cost @ 7.65%
1.5230.032.221	Employers Retirement Cost	36,088	36,176	Retirement Cost @ 8.75%
1.5230.032.231	Employers Hospital Cost	52,513	52,378	Hospitalization Cost @ \$4,527/employee (12.1)
1.5230.032.311	Contracted Services	6,500	5,000	Contracted Services (preschool)
1.5230.032.312	Workshop Expenses	2,000	2,500	Workshop expenses (preschool)
1.5230.032.313	Advertising Fees	300	300	Advertising Fees (preschool)
1.5230.032.314	Printing & Binding	500	500	Printing & Binding (preschool)
1.5230.032.326	Contracted Repair	1,000	1,000	Contracted Repair (preschool)
1.5230.032.331	Contracted Pupil Transportation	8,000	6,000	Contracted preschool transportation
1.5230.032.332	Preschool Travel	4,000	5,000	Travel reimbursement (preschool)
1.5230.032.333	Field Trips	3,000	5,500	Field Trip (preschool)
1.5230.032.351	Tuition Fees	250	500	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	3,500	12,000	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	3,000	2,000	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	3,500	5,000	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	1,500	1,500	Non-Capitalized equipment under \$2000 (preschool)
1.5230.032.462	Non-Capitalized Hardware - Under \$2000	1,000	7,500	Non-Capitalized hardware under \$2000 (preschool)
1.5230.032.541	Equipment - over \$2000		2,000	Equipment over \$2000 (preschool)
1.5240.032.132	Speech Teachers	1,054,027	957,341	Salary for 21 speech therapists
1.5240.032.211	Employers Soc. Sec. Cost	80,633	73,237	Social Security Cost @ 7.65%
1.5240.032.221	Employers Retirement Cost	90,037	75,381	Retirement Cost @ 8.75%
1.5240.032.231	Employers Hospital Cost	90,540	78,983	Hospitalization Cost @ \$4,527/employee (21)
1.5240.032.312	Workshop Expenses	500	2,000	Workshop expenses for speech therapist
1.5240.032.332	Travel	3,000	2,000	Travel reimbursement for speech therapist
1.5240.032.411	Supplies	2,500	5,000	Supplies & material cost for speech therapist
1.5240.032.461	Non-Capitalized Equipment	250	5,000	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	203,166	176,310	Salary for 3 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	15,542	13,488	Social Security Cost for speech therapist
1.5241.032.221	Employers Retirement Cost	17,777	14,352	Retirement Cost for speech therapist

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1.5241.032.231	Employers Hospital Cost	18,108	16,628	Hospital Cost for speech therapist
1.5241.032.311	Contracted Speech Services	28,389	28,389	Contracted Services - Speech
1.5241.032.312	Workshop Expenses	2,000	2,000	Workshop expenses for preschool speech therapist
1.5241.032.332	Travel	6,473	6,000	Travel reimbursement for preschool speech therapist
1.5241.032.411	Supplies	3,500	3,500	Supplies & material cost for preschool speech therapist
1.5250.032.311	Contracted Services - Audio	100	911	Contracted audiology services
1.5250.032.332	Travel - Audiology	1,000		Travel reimbursement for physical therapy
1.5840.032.145	Salary - Health Specialist	262,890	107,360	Salary for 1 day treatment director
1.5840.032.211	Employers Soc. Sec. Cost	20,111	8,213	Social Security Cost
1.5840.032.221	Employers Retirement Cost	23,003	8,739	Retirement Cost
1.5840.032.231	Employers Hospital Cost	31,689	12,471	Hospital Cost
1.5840.032.311	Contracted Services - Physical Therapy	100	1,000	Contracted physical therapy services
1.5840.032.332	Travel - PT	3,000		Travel reimbursement for physical therapy
1.6200.032.113	Salary - Directors	103,066		
1.6200.032.151	Salary - Office Personnel		6,000	Salary for 1 part-time office personnel
1.6200.032.211	Employers Soc. Sec. Cost	7,885	459	Social Security Cost @ 7.65%
1.6200.032.221	Employers Retirement Cost	9,018		Retirement @ 8.75%
1.6200.032.231	Employers Hospital Cost	4,527		Hospitalization @ \$4,527/employee
1.6200.032.312	Non-Instructional/Workshop/Staff Devel.	545	2,500	Non-Instructional Workshop Expense
1.6200.032.341	Telephone	2,500	2,500	Pager service cost
1.6200.032.361	Membership Dues & Fees	3,500	3,500	Dues & Fees
1.6201.032.311	Non-Instructional/Workshop Expenses	500	500	Non-Instructional Workshop Expense
1.6201.032.341	Telephone	500	1,000	Telephone cost
	Total	7,000,911	6,988,874	

Explanation:

Revenues: These monies are allocated for both preschool and school aged students with disabilities. Allocations for school-aged students are made on a headcount basis and are based on either the April 1st headcount of students with special needs or 12.5% of the ADM, whichever is less. In Rockingham County Schools we exceed the 12.5% "cap" and therefore receive monies based on ADM. These monies are "in addition to" or "add-on" allocations intended to supplement the average daily membership base allocation for all children. For preschool students the allocation is a base amount (the average cost of a teacher) plus monies given based on the April 1 count of preschool students with disabilities. Our planning allotment indicates similar school age money compared to last year and a loss of about \$200,000 in preschool.

Expenditures: These state monies provide the core special education program for both school age and preschool students with disabilities beyond what these students receive through general education. Teachers, assistants, therapists, psychologists, equipment and materials, office and central office support, and other needs are included through these monies.

034 ACADEMICALLY GIFTED BUDGET		STATE PUBLIC SCHOOL FUND					
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS			
APPROPRIATIONS							
1.5260.034.121	Salary - Teachers	441,093	451,304	Salaries for Certified AIG teachers			
1.5260.034.128	Salary - Retired Teachers	15,494		Salaries for Retired AIG teachers			
1.5260.034.151	Salary - Office Personnel	22,091	22,091	Pays 50% of Secretary's salary			
1.5260.034.162	Substitute Pay	2,000	2,000	Sub Pay - Sick leave for certified personnel			
1.5260.034.163	Substitute Pay (Workshops)	2,000	2,000	Sub Pay for Staff Development for certified personnel			
1.5260.034.197	Salary - Workshop Instructor	6,000	6,000	Coaches for High School Academic Teams			
1.5260.034.211	Employers Soc. Sec. Cost	37,078	36,674	Contribution to Social Security System - teachers, coaches, secretary @ 7.65%			
1.5260.034.221	Employers Retirement Cost	36,664	39,023	Contribution to NC Retirement System - teachers, coaches, secretary @ 8.75%			
1.5260.034.228	Retired Matching Retirement	1,813		Contribution to Social Security System - retired teachers @ 11.7%			
1.5260.034.231	Employers Hospital Cost	46,402	37,413	Contribution to NC Health Plan - teachers & secretary @ \$4,527/employee			
1.5260.034.312	Workshop Expenses	4,000	4,000	Staff Development Expenses & Teachers' AIG Certification			
1.5260.034.332	Travel - Itinerant Personnel	4,000	2,000	Travel Between Schools and to Professional Meetings			
1.5260.034.333	Field Trips	400	100	Travel for Academic Competitions			
1.5260.034.361	Membership Dues & Fees	400	400	Professional Dues for Lead Teacher			
1.5260.034.411	Supplies & Materials	28,191	35,129	Instructional and Office Supplies, ACC, BOB, and CoGar Tests			
1.5260.034.418	Computer Software/Supplies	2,000	2,000	Technology support for Teachers, Director, and Secretary			
1.5260.034.461	Non-Capitalized Equipment	7,600	25,000	Technology Equipment for Teachers, Director, and Secretary			
	Total	657,226	665,134				
Explanation:							
<p>The purpose of Rockingham County Schools' AIG program is to identify, nurture, challenge, and support students of high academic potential. Gifted learners, especially those from impoverished backgrounds, have unique needs and problems within the traditional educational environment. These students, like other exceptional students, require that regular grade level curriculum be differentiated - enhanced, accelerated, expanded - in order for them to achieve academic growth. Gifted students also have social and emotional issues resulting from the disconnect between their chronological age and their mental age, which can be one or more years advanced beyond their peers. Teachers need special training to serve the needs of these children. Over 90% of the AIG budget is spent in salaries for teachers specially AIG certified. These teachers deal directly with gifted children and/or their classroom teachers. In addition, they provide direct support to regular classroom teachers for K-2 students to foster critical and creative thinking skills development in all students at those grade levels.</p>							

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052 LITERACY COACHES		STATE PUBLIC SCHOOL FUND				COMMENTS
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET			
APPROPRIATIONS						
1.5110.052.135	Salary - Literacy Coaches		75,000	2 positions		
1.5110.052.211	Employers Soc. Sec. Cost		5,738	FICA @ 7.65%		
1.5110.052.221	Employers Retirement Cost		6,105	Retirement @ 8.54%		
1.5110.052.231	Employers Hospital Cost		8,314	Hospitalization @ \$5,000 (2)		
	Total		95,157			
<p>Explanation:</p> <p>There are 200 positions statewide. They are allotted to the schools with the lowest average scores on the eighth grade end-of-grade reading test over the most recent three years for which data is available. Funding is to be used to pay salaries of literacy coaches at eligible schools designed by the State Board of Education. We received a position for Rockingham Middle School and Western Rockingham Middle School. These funds have been eliminated in the Governors budget, so it is not known if we will receive these 2 positions or not.</p> <p>The state has eliminated this program.</p>						

054 LIMITED ENGLISH PROFICIENT		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5270.054.121	Salary - Teacher	312,039	283,212	7.2 teachers		
1.5270.054.144	Salary - Translator	4,000				
1.5270.054.162	Substitute Pay	1,250				
1.5270.054.163	Workshop Sub	2,000	1,000	Workshop Sub		
1.5270.054.211	Employers Soc. Sec. Cost	24,273	21,666	Social Security for LEP Teachers/Assistants		
1.5270.054.221	Employers Retirement Cost	27,654	23,054	Retirement for LEP Teachers/Assistants		
1.5270.054.231	Employers Hospital Cost	29,500	22,700	Hospitalization Cost for LEP Teachers/Assistants		
1.5270.054.312	Workshop Expenses/Allowable travel	6,000	5,769	Workshop Expenses		
1.5270.054.332	Travel	7,000	8,000	Travel for LEP Employees		
1.5270.054.411	Instructional Supplies	5,166	5,004	Supplies for Instruction		
	Total	418,882	370,405			
* Supplement, Longevity, & ABC Bonus are paid by the State.						
Explanation:						
Limited English Proficient is a program funded by the State Department of Public Instruction. The program is designed to provide additional help for those students who are limited in their use of the English Language. These students receive additional help from a certified teacher to help them function in the regular classroom. The program provides funds for additional teachers, supplies, staff development, and many other items as listed above.						
The budget above indicates the planned use of this money for the LEP.						

STATE PUBLIC SCHOOL FUND		ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL)		COMMENTS
ACCOUNT	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	
APPROPRIATIONS				
1.5110.055.135	Salary - Lead Teacher	8,510		
1.5110.055.163	Substitute Teachers - Staff Development	925	1,858	Teaching for Results
1.5110.055.211	Employers Soc. Sec. Cost	727	142	FICA at 7.65%
1.5110.055.221	Employers Retirement Cost	745		Retirement @ 8.75%
1.5110.055.231	Employers Hospital Cost	1,132		Hospitalization @\$4,527/employee
1.5110.055.312	Workshop Expenses	2,000	8,000	Teaching for Results
1.5110.055.315	Reproduction	6,000	6,000	Reproduction
1.5110.055.333	Field Trips	10,000	14,000	
1.5110.055.411	Office Supplies	29,055	14,395	Graphing calculators, cameras, and other equipment and supplies
1.5110.055.413	Textbooks	31,000	34,203	Includes college and high school texts
1.5110.055.462	Computers and Carts	8,750	35,000	28 laptops and rechargeable carts
1.5400.055.151	Office Support	31,980	31,981	Salary from support positions
1.5400.055.211	Employers Soc. Sec. Cost	2,447	2,416	FICA at 7.65%
1.5400.055.221	Employers Retirement Cost	2,799	2,604	Retirement at 8.75%
1.5400.055.231	Employers Hospital Cost	4,527	4,157	Hospitalization Cost
1.5830.055.131	Guidance Counselor Salary	45,628	45,628	Salary from support positions
1.5830.055.211	Employers Soc. Sec. Cost	3,491	3,280	FICA at 7.65%
1.5830.055.221	Employers Retirement Cost	3,993	3,714	Retirement at 8.75%
1.5830.055.231	Employers Hospital Cost	4,527	4,157	Hospitalization Cost
1.6110.055.311	Contracted Services	99,500	89,492	Liason salary, coach, leadership for small school, teaching for results evaluation
1.6110.055.312	Workshop Expenses	2,000	6,000	Leadership for Small School Success
1.6110.055.332	Travel	2,000	2,000	Travel
1.6110.055.341	Telephone		3,400	Long distance service
1.6110.055.342	Postage	500	500	Postage
1.6110.055.411	Office Supplies	3,964	1,261	Office supplies
1.6550.055.311	Contracted Services/Transportation		7,000	Buses will run 10 days when RCS students are not in session
	Total	306,200	312,927	

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Explanation:					
The purpose of the program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.					
These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.					

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056 TRANSPORTATION		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS	
APPROPRIATIONS						
1.6550.056.165	Substitute Driver		2,000	2,000	Substitute Driver	
1.6550.056.171	Bus Driver Salary	928,879	832,310		Salary of the bus drivers up to the state maximum of \$12.50; local supplement must pick-up any salaries above the state maximum	
1.6550.056.172	Overtime Pay - Bus Driver	2,000	2,188			
1.6550.056.175	Salary - Transportation Personnel	544,901	544,901		(other than Director)	
1.6550.056.211	Employers Soc. Sec. Cost	156,588	152,318		Employers Soc. Sec. Cost	
1.6550.056.221	Employers Retirement Cost	179,104	118,000		Employers Retirement Cost	
1.6550.056.231	Employers Hospital Cost	273,000	254,000		Employers Hospital Cost	
1.6550.056.422	Repair Parts, Materials	27,475				
1.6550.056.423	Gas/Diesel Fuel	165,074	343,270		Gas/Diesel Fuel	
1.6550.056.425	Tires & Tubes	21,466			Tires & Tubes	
	Total	2,298,487	2,248,987			
<p>Explanation:</p> <p>The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff population 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. The initial budget represents approximately 80% of what our final allotment will be. The additional 20% will be budgeted for drivers salaries.</p>						

STATE PUBLIC SCHOOL FUND		061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT	
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET
APPROPRIATIONS			
1.5110.061.411	Instructional Supplies	638,451	697,827
1.5110.061.413	Textbooks (non adopted)		21,500
1.5110.061.414	Library Books		37,500
1.5110.061.418	Computer Software		500
1.5110.061.461	Non-Capitalized Equipment		22,032
1.5110.061.462	Non-Capitalized Computers		30,576
1.5110.061.541	Equipment		15,000
1.5110.061.542	Computers		22,500
	Total	638,451	847,435
<p>Explanation:</p> <p>Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support.</p> <p>Funds are allotted at \$59.82 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT testing.</p>			
	Initial Allotment	843,567	
	Reversion to the State	205,116	
	Available Funds	638,451	
	Teacher of the Year	3,200	
	PSAT Testing	6,588	
	Curriculum	18,310	
	Reserve	100,000	
	School Allotment	510,353	
<p>* The risk factors are used to adjust ADM to give a higher ADM to schools who need extra assistance because of higher risk students.</p> <p>The risk factors used are:</p> <ul style="list-style-type: none"> -% proficiency -% free and reduced lunch -% transient -% ESL/Migrant -% EC Population -% Performance Gap 			

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ROCKINGHAM COUNTY SCHOOLS

These funds are allotted to the schools based upon the Projected ADM.

SCHOOL NO. #	SCHOOL NAME	2009 - 2010		2008 - 2009	
		ALLOTMENT		ALLOTMENT	
302	Bethany	17,121		26,375	
310	Central Elementary	15,734		24,620	
314	McMichael High School	36,442		59,356	
318	Douglass Elementary	14,617		26,168	
322	Draper Elementary	12,452		20,697	
327	Huntsville Elementary	18,644		31,123	
330	JE Holmes Middle	30,994		50,323	
334	John Dillard Primary	15,903		25,033	
338	Lawsonville Ave. Elementary	9,948		14,503	
344	Leaksville-Spray Elementary	18,948		28,852	
347	Lincoln Elementary	15,565		23,020	
350	Monroeton Elementary	17,358		29,162	
354	Morehead High School	37,558		62,298	
358	Moss Street Elementary	8,493		14,039	
362	New Vision Intermediate	9,745		14,865	
366	Reidsville High School	36,002		55,382	
374	Reidsville Middle School	23,685		41,549	
378	Rockingham County High School	39,453		64,259	
379	Rockingham County Early College High School	5,312		4,129	
380	Rockingham County Middle School	30,013		46,556	
386	South End Elementary	11,064		17,652	
390	Stoneville Elementary	17,595		27,355	
392	SCORE	4,466		6,813	
394	Western Rockingham Middle School	26,155		44,594	
398	Wentworth Elementary	17,561		27,923	
402	Williamsburg Elementary	19,524		27,613	
	In Reserve	510,352			
		100,000			
		610,353		814,259	

068 ALTERNATIVE SCHOOL		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
1.5310.068.121	Salary - Teacher	202,480	199,390	Salaries for teachers at Alternative School
1.5310.068.142	Salary - Teacher Assistant	19,918	39,690	Salaries for teacher assistants at Alternative School
1.5310.068.162	Substitute Pay	2,500	5,000	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	17,205	18,673	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	19,679	19,869	Retirement @ 8.75%
1.5310.068.231	Employers Hospital Cost	27,162	29,099	Hospitalization @ 4.527/employee
1.5310.068.311	Contracted Services (ALPS)	65,000	70,000	Alternative Program for Long Term Suspended Students
1.5310.068.312	Workshop Expenses	1,000	2,000	Administrative Workshop Expenses
1.5310.068.411	Supplies & Materials	1,000	5,000	Supplies & Materials needed at the Center
1.5310.068.461	Non-Cap. Furniture & Equip (Inventoried)		4,000	
1.5310.068.542	Computer Hardware - Capitalized			
1.5820.068.151	Salary - Office Personnel	59,953	63,000	Salary - Clerical Staff (2) at Alternative School
1.5820.068.211	Employers Soc. Sec. Cost	4,587	4,820	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	5,246	5,129	Retirement @ 8.75%
1.5820.068.231	Employers Hospital Cost	9,054	8,314	Hospitalization @ 4.527/employee
1.5830.068.131	Salary - Guidance Counselors	54,040	54,040	Salaries for School Counselor
1.5830.068.211	Employers Soc. Sec. Cost	4,135	4,135	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	4,729	4,399	Retirement @ 8.75%
1.5830.068.231	Employers Hospital Cost	4,527	4,157	Hospitalization @ 4.527/employee
1.5850.068.311	Contracted Services (SRO)	42,000	40,000	School Resource Officer at SCORE
1.6550.068.171	Salary - Driver		18,000	Salary for bus drivers for Alternative School
1.6550.068.211	Employers Soc. Sec. Cost		1,377	FICA @ 7.65%
1.6550.068.221	Employers Retirement Cost		1,466	Retirement @ 8.75%
1.6550.068.231	Employers Hospital Cost		2,171	Hospitalization @ 4.157/employee
1.6550.068.331	Extra Transportation		100	Transportation from Alternative School to other schools
	Total	544,215	603,829	

Explanation:

This PRC accounts for both alternative programs. This includes the budget for SCORE center as well as payments to the county's ALPS program.

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STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	
069 AT-RISK STUDENT SERVICES		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5310.069.121	Salary - Teacher	635,210	447,250	Funds ISS, Remediation, and Dropout positions at HS & MS
1.5310.069.142	Salary - Teacher Assistant	214,206	231,255	Teacher Assistants
1.5310.069.162	Substitute Pay	12,000	12,390	Substitute for teachers paid from PRC 069
1.5310.069.167	Substitute Pay (Teacher Assistant)		1,805	Teacher Assistant Salary When Substituting
1.5310.069.191	Salary (HAL and Homebound)	40,000	62,843	Salary for Homework Assistance & Homebound Teachers
1.5310.069.199	Overtime Pay		1,820	Overtime Pay for Teacher Assistants
1.5310.069.211	Employers Soc. Sec. Cost	68,959	57,939	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	78,874	61,650	Retirement @ 8.75%
1.5310.069.231	Employers Hospital Cost	134,679	102,471	Hospitalization @ 4.527/employee
1.5310.069.411	Supplies & Materials	5,000	5,000	Supplies & Materials
1.5310.069.411.000.001	Supplies & Materials (Schools)		150,000	Allocations to schools to offer remediation according to School Improvement plan during the school year
1.5310.069.461	Non-Capitalized Equipment (Inventoried)		5,800	Unexpected Equipment Cost
1.5310.069.462	Non-Capitalized Comp. Equipment (Inventoried)		5,800	Unexpected Computer Cost
1.5310.069.541	Equipment - Capitalized		5,800	Unexpected Equipment Cost
1.5320.069.131	Salary - Social Worker	30,850	32,000	Salary - Social Worker
1.5320.069.211	Employers Soc. Sec. Cost	2,361	2,448	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	2,700	2,605	Retirement @ 8.75%
1.5320.069.231	Employers Hospital Cost	4,527	4,157	Hospitalization @ 4.527/employee
1.5330.069.341	Telephone	1,800		Homework Assistance Line (HAL)
1.5830.069.131	Salary - School Counselors	5,567	5,000	School Counselors & Lead counselor (summer)
1.5830.069.211	Employers Soc. Sec. Cost	426	383	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	488	407	Retirement @ 8.75%
1.5840.069.131	Salary - Certified Nurse (SNIF)	21,925	15,012	50%
1.5840.069.211	Employers Soc. Sec. Cost	1,678	1,149	FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	1,919	1,222	Retirement @ 8.75%
1.5840.069.231	Employers Hospital Cost	2,264	1,430	Hospitalization @ \$4.527/employee
1.5840.069.332	Travel		3,000	
1.5850.069.311	SRO (8 Officers)	418,146	528,389	School Resource Officers for 4 Middle Schools & 4 High Schools
1.5870.069.312	Workshop Expenses	12,000	3,000	Workshop Expenses / Allowable Travel - Unallocated
1.6200.069.341	Telephone		2,000	Phone services for Homework Assistance Line (HAL)
1.6300.069.151	Salary - Office Personnel	24,666	24,666	Clerical Staff (.5)
1.6300.069.211	Employers Soc. Sec. Cost	1,887	1,887	FICA @ 7.65%

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1.6300,069.221	Employers Retirement Cost	2,159	2,008	Retirement @ 8.75%
1.6300,069.231	Employers Hospital Cost	2,264	2,079	Hospitalization @ 4.527/employee
1.6550,069.171	Salary - Driver	10,000	19,388	Bus Driver salaries for Year Round Education
1.6550,069.172	Salary - Driver Overtime		200	Bus Driver Overtime Pay
1.6550,069.211	Employers Soc. Sec. Cost	765	1,499	FICA @ 7.65%
1.6550,069.221	Employers Retirement Cost	875	1,534	Retirement @ 8.75%
1.6550,069.331	Transportation	22,000	42,920	YRE Transportation

Total 1,760,195 1,850,206

Explanation:
 PRC 069 monies are allotted to meet the needs of "K-12 "at risk" students. The fund is the result of several programs being collapsed into one. The money is used to provide funds for remediation at the school level, hire ISS teachers, counselors, and SROs, to staff and operate the SCORE Center and to contract with Youth Involvement for alternative learning program services. Alternative programs are budgeted under PRC -068-.

***(1)

Teachers are allotted as follows:

School	Remediation	ISS	Dropout
Morehead High School	1	1	1.00
McMichael High School	1	1	1.00
Reidsville High School	1	1	1.00
Rockingham County High School	1	1	1.00
Holmes Middle School		1	1.00
Reidsville Middle School		1	1.00
Rockingham County Middle School		1	1.00
Western Rockingham Middle School		1	1.00
	4	8	8

= 20 + 6 where needed = 26

Schools may trade in a teacher position for 1.4 assistants.

072 STUDENT ACCOUNTABILITY		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.072.311	Contracted Services			Connect Ed
1.5330.072.121	Salary - Teacher		108,736	Curriculum Support Personnel
1.5330.072.128	Salary - Retired Teacher		12,423	
1.5330.072.142	Summer Survival Teacher Assistant			
1.5330.072.143	Salary - Tutor			
1.5330.072.191	Salary - Curriculum Development -Coaches			
1.5330.072.211	Employers Soc. Sec. Cost		16,604	Budgeted at 7.65%
1.5330.072.221	Employers Retirement Cost		16,656	Budgeted at 8.14%
1.5330.072.228	Matching Retirement Retired Teacher No Cap		1,454	
1.5330.072.231	Employers Hospital Cost		22,157	Budgeted at \$4,317/employee (5.33)
1.5330.072.311	Contracted Services		81,826	
1.5330.072.312	Workshop Expenses - Staff Dev.			
1.5330.072.314	Printing			
1.5330.072.332	Travel for coaches			
1.5330.072.411	Instructional Supplies			
1.5330.072.462	Computer Hardware			
1.5350.072.121	Salary - Summer Academy			
1.5350.072.162	Substitutes - Summer Academy			
1.5350.072.211	Employers Soc. Sec. Cost			
1.5350.072.221	Employers Retirement Cost			
1.6550.072.171	Salary - Bus Driver			Bus Drivers for Summer School
1.6550.072.211	Employers Soc. Sec. Cost			
1.6550.072.221	Employers Retirement Cost			
Total			259,856	

<p>Explanation:</p> <p>PRC 072 funds are allotted to meet the state mandate to provide focused intervention for students at risk of not meeting state promotion standards. Funds are designated to support district intervention efforts. This is a partial allotment. The remaining funds will be allotted after test scores are made public in October.</p>				
<p>We believe the state will eliminate this program, losing a source of 4 teachers & curriculum coaches.</p>				
<p>The State has eliminated this program.</p>				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	
073 SCHOOL CONNECTIVITY		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.6400.073.343	Telecommunications - WAN		116	District Internet Access & WAN Connectivity
	Total	-	116	
<p>Explanation:</p> <p>This is on allotment from the state to help implement a plan to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms.</p> <p>This is to provide partial funding for wide area networks in LEA's and internet connections with the intent of providing broadband access, equipment, and support services to create, improve, and sustain equity of access for instructional opportunities for public schools and educators.</p> <p>Revenue: The revenue for (073) is allocated to pay for the unreimbursed portion of the WAN Connectivity costs from erate.</p> <p>Expenditure: This represents 24% of our total bill. The allotment has not yet been received.</p>				

ROCKINGHAM COUNTY SCHOOLS

130 TEXTBOOKS		STATE PUBLIC SCHOOL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.130412	State Textbooks	800,000	800,000			Estimated expenditures for state adopted textbooks. This has been moved from the local current expense fund.
	Total	800,000	800,000			
	Total	77,341,786	83,468,854			

Local Current Expense Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	DESCRIPTION	LOCAL CURRENT EXPENSE FUND		COMMENTS
		2009-2010 BUDGET	2008-2009 BUDGET	
REVENUES				
2.3701.000.000	Medicaid Administrative Outreach Prog.	195,000	195,000	Administrative Outreach Claiming (AOC) is Medicaid funding based on submitted claims from collected time sample data documenting eligible administrative duties performed that are associated with the provision of Medicaid services in the schools. This is expected to stop.
2.3700.000.000	ROTC Reimbursement	247,441	267,000	Estimated reimbursement for four schools Army - Morehead Air Force - McMichael/Rockingham Marines - Reidsville
2.4110.000.000	County Appropriation	15,834,840	15,981,873	Requesting the same funding
2.4140.000.000	Local Government Sales Tax	80,000	40,000	Funds from Out of County and Out of State Students
2.4210.000.000	Tuition & Fees	17,000	16,000	Estimate 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.
2.4410.000.000	Fines & Forfeitures	413,000	500,000	Based on Current Collections.
2.4420.000.000	Rental of School Property	20,000	20,000	
2.4430.000.000	Contributions	25,000	25,000	
2.4450.000.000	Interest	80,000	140,000	Estimate based on current earnings and rates.
2.4470.000.000	Reimbursements	30,000	30,000	
2.4490.000.000	Miscellaneous Revenue	25,000	25,000	
2.4880.000.000	Indirect Cost	82,000	281,025	Costs charged to Federal programs and Enterprise funds for overhead. Reduced Child Nutrition to 0%. They are unable to pay Indirect Cost and break even with new regulations and salary increases.
2.4890.000.000	Other Restricted Local Revenues	150,000	150,000	State Grant for School Nurse Initiative. Paid from 007
2.4910.000.000	Fund Balance Appropriated	3,029,589	2,172,610	
2.4490.032.000	Miscellaneous - Exceptional Children	670,900	225,000	Funds anticipated from Day Treatment reimbursements, grants, etc.
2.4910.032.000	Fund Balance Appropriated - EC		256,907	This is the carryover from a Reading/Math Grant received in 04-05
2.4430.034.000	Contributions		2,500	
2.4490.049.000	Preschool Income	569,840	569,840	Anticipated funding for 136 More at Four students

ROCKINGHAM COUNTY SCHOOLS

2.4890.050.000	Parent Center	1,000	-	Contributions to Program
2.4910.050.000	Fund Balance Appr. - Parent Ctr	6,303	8,000	Carryover
2.4890.051.000	Migrant	200	200	
2.4910.051.000	Fund Balance Appr - Migrant	850	18,217	Carryover of Migrant Grant
2.4910.055.000	Fund Balance Appr - Early College	2,000		
2.4470.069.000	Miscellaneous Rev. - Remediation	8,005		
2.4910.069.000	Fund Balance Appropriated - Remediation	145		
2.3720.306.000	Medicaid Reimbursement Program	60,000	60,000	Exceptional Children Program
2.4910.306.000	Fund Balance Appropriated-Medicaid	39,636	76,178	
2.4910.403.000	Fund Balance Appropriated-Quality Sch	7,680	8,861	
2.4210.410.000	Early Childhood Center	383,636	478,929	
2.4490.585.000	Annie Penn Trust Grant - School Nurse Program	15,625	30,425	Local will pick up the difference for the nurse
2.4910.585.000	Fund Balance Appropriated - School Nurse Grant		22,594	
2.4890.587.000	Annie Penn Grant - Migrant	30,000	18,900	
2.4490.588.000	Annie Penn Trust Grant - Parent Ctr. Resource Center		48,500	
2.4890.588.000	Annie Penn Restricted Grant	50,000		
2.4910.588.000	Fund Balance Appr - Parent Resource Ctr		1,500	
2.4470.591.000	School Health Coordinator	54,171	63,051	
2.4910.592.000	Fund Balance Appr-Conscious Discipline Technology	709,700	13,329	Reimbursements and Erate reimbursement on phones, internet, & hosting
2.4890.804.000	Reading is Fundamental		3,000	
2.4910.804.000	Fund Balance Appropriated-RIF	4,200	1,200	Carryover of Program Funds
2.4430.806.000	Childrens Fund Contributions		1,000	
2.4910.806.000	Fund Balance Appr.-Childrens Fund	3,500	2,000	
2.4430.809.000	Contributions - Scholar/Athlete		8,908	
2.4490.815.000	Cafeteria Benefits Revenue	600,000	588,000	
2.4910.820.000	Fund Balance Appropriated - Chapman Bequest		45,812	
2.4910.833.000	Fund Balance Appr. - Cultural Arts	22,380		
2.4490.880.000	Print Shop Revenue	86,000	86,000	
2.4490.881.000	Activity Bus	36,000	36,000	Activity bus replacement costs.
	Total	23,590,641	23,016,225	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
001 REGULAR TEACHERS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	165,454	169,257	2 teachers @ A-1 (3,085/mo) 2 summer months for football coaches Testing Assistant 1 month cultural arts coordinator
				\$ 61,700 35,256 63,591 4,907
				\$165,454
2.5110.001.135	Salary - Lead Teacher	46,998	46,998	
2.5110.001.181	Supplement Pay	1,369,138	1,450,000	Reflects teachers supplements @ 5% Includes \$75,000 for signing bonuses. Eliminates \$120,000 for retention bonuses.
2.5110.001.211	Employers Soc. Sec. Cost	120,991	127,470	Employers Social Security Cost. 7.65% of all earnings
2.5110.001.221	Employers Retirement Cost	138,389	135,633	Employers Retirement Cost. Budgeted at 8.75%.
2.5110.001.228	Employers Retirement - Retired Teacher	25,000	71,000	Employers Retirement Cost for retired teachers. 11.7% This is for Math/Science teachers at the 4 high schools and 4 middle schools and also for other payments to retired employees. All other retirees pay the 11.7%
2.5110.001.231	Employers Hospital Cost	18,108	16,628	\$4,527/year per employee. (4)
	Total	1,884,078	2,016,986	

ROCKINGHAM COUNTY SCHOOLS

002 ADMINISTRATIVE		LOCAL CURRENT EXPENSE FUND		
ACCOUNT		2009-2010	2008-2009	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.6110.002.113	Salary - Directors	185,648	180,452	Directors salaries remaining after State Funds are expended. Moved 37% of Daphne Wall & Ann Brady to Exceptional Children
2.6110.002.211	Employers Soc. Sec. Cost	14,202	13,805	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	16,245	14,689	Budgeted at 8.75%
2.6110.002.231	Employers Hospital Cost	9,507	9,930	2.6 x \$4,527
2.6580.002.113	Salary - Supervisor	53,707	51,156	
2.6580.002.181	Supplementary Pay	9,650	9,650	
2.6580.002.211	Employers Soc. Sec. Cost	4,847	4,652	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	5,544	4,950	Budgeted at 8.75%
2.6580.002.231	Employers Hospital Cost	4,527	4,157	1 x \$4,527
2.6610.002.113	Salary - Assistant Finance Officers	99,647	99,647	
2.6610.002.181	Supplementary Pay	6,000	6,000	
2.6610.002.211	Employers Soc. Sec. Cost	8,082	8,082	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	9,245	8,600	Budgeted at 8.75%
2.6610.002.231	Employers Hospital Cost	4,527	4,157	1 x \$4,527
2.6940.002.181	Supplement - Directors	15,000	15,000	
2.6940.002.187	Salary - Differential	48,132	65,646	Includes the travel for the Superintendent (\$400/month, \$6000/yr.) Associate Superintendent (\$500/month, \$6,000/year) and the travel for 2 Assistant Superintendents (\$325/month, \$3,900 year).
2.6940.002.211	Employers Soc. Sec. Cost	4,830	6,170	Also includes local portion of salaries. Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	5,525	6,565	Budgeted at 8.75%
2.7200.002.113	Salary - School Food Service	44,828	44,528	Assistant director for child nutrition
2.7200.002.181	Supplementary Pay	2,690	2,593	Supplement
2.7200.002.211	Employers Soc. Sec. Cost	3,635	3,605	Budgeted at 7.65%
2.7200.002.221	Employers Retirement Cost	4,158	3,836	Budgeted at 8.75%
2.7200.002.231	Employers Hospital Cost	4,527	4,157	1 @ \$4,527
	Total	564,703	572,027	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010		2008-2009		COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	BUDGET	BUDGET	
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)						
APPROPRIATIONS						
2.5110.003.162	Substitute Pay	540,000	560,000			Based estimated on 08-09 figures
2.5110.003.211	Employers Soc. Sec. Cost	41,310	42,840			Budgeted at 7.65%
2.5400.003.151	Salary - Office Personnel	230,000	241,000			Office of the Principal
2.5400.003.211	Employers Soc. Sec. Cost	17,600	18,437			Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	20,125	19,618			Budgeted at 8.75%
2.5400.003.231	Employers Hospital Cost	36,216	33,253			Budgeted at \$4,527/employee (8)
2.6110.003.151	Salary - Office Personnel	54,400	54,600			Reflects clerical funding remaining after use of state funds increased by 1.3%.
2.6110.003.177	Salary - Work Study Student	8,000				
2.6110.003.211	Employers Soc. Sec. Cost	4,774	4,177			Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	4,760	4,445			Budgeted at 8.75%
2.6110.003.231	Employers Hospital Cost	9,054	8,314			(2) at \$4,527
2.6200.003.151	Salary - Office Personnel	11,050				Budgeted at 7.65%
2.6200.003.211	Employers Soc. Sec. Cost	850				Budgeted at 8.75%.
2.6200.003.221	Employers Retirement Cost	970				Budgeted at \$4,527/employee
2.6200.003.231	Employers Hospital Cost	1,132				Reflects estimated salary costs after use of state funds.
2.6540.003.173	Salary - Custodian	1,170,000	1,185,000			Picked up loss \$98,367 from State.
2.6540.003.199	Overtime Pay	3,000	5,000			
2.6540.003.211	Employers Soc. Sec. Cost	89,750	91,035			Budgeted at 7.65%
2.6540.003.221	Employers Retirement Cost	102,640	96,866			Budgeted at 8.75%.
2.6540.003.231	Employers Hospital Cost	203,715	174,594			Budgeted at \$4,527/employee (45)
2.6610.003.151	Salary - Office Personnel	27,650	27,650			
2.6610.003.211	Employers Soc. Sec. Cost	2,115	2,115			Budgeted at 7.65%
2.6820.003.151	Salary - Office Personnel	44,000	44,000			NCWise trainer - 2nd year of 2 year position to implement NCWISE
2.6820.003.211	Employers Soc. Sec. Cost	3,366	3,366			Budgeted at 7.65%
2.6820.003.221	Employers Retirement Cost	3,850	3,582			Budgeted at 8.75%
2.6820.003.231	Employers Hospital Cost	4,527	4,157			Budgeted at 4,527/employee.
	Total	2,634,854	2,624,049			

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
005 SCHOOL ADMINISTRATORS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5400.005.114	Salary - Principal	9,402		
2.5400.005.116	Salary - Assistant Principals	434,595	444,000	Total local months is 96.5. See State 005 for more details.
2.5400.005.181	Supplements - Principals	225,000	242,000	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%, High School Assistant Principals at 7%, other Assistant Principals at 6%.
2.5400.005.187	Principal Pay Differential	60,000	45,000	Reflects funds needed to pay all principals based on total teachers. The State only funds principals based on number of state teachers. Funds to incorporate 101 rule for principals, in order that they will be paid at least 101% of their highest paid employee, on an annual basis. Also adds funds to pay for Assistant Principals who have National Board certification (~21,228) and would make more as a teacher. Estimated to increase due to movement of teachers to federal funds.
2.5400.005.211	Employers Soc. Sec. Cost	55,770	55,922	Budgeted at 7.65%
2.5400.005.221	Employers Retirement Cost	63,790	59,504	Budgeted at 8.75%.
2.5400.005.231	Employers Hospital Cost	44,675	41,570	Budgeted at \$4.527/employee (9.7).
	Total	893,232	887,996	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
007 CERTIFIED SUPPORT		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5830.007.131	Salary - Guidance	43,000	43,000	Funds two months of summer guidance at each high school.
2.5830.007.211	Employers Soc. Sec. Cost	3,290	3,290	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	3,763	3,501	Retirement at 8.75%.
2.5840.007.131	Salary - Nurse	118,669	123,291	2.623 School Nurse Positions reimbursed from State *
2.5840.007.211	Employers Soc. Sec. Cost	9,079	9,432	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	10,384	10,036	Retirement at 8.75%.
2.5840.007.231	Employers Hospital Cost	11,875	11,357	Hospitalization @ 4.527(2.4976)
	Total	200,060	203,907	
Explanation:				
* These are state-funded positions.				
The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS		2009-2010	2008-2009	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.009.184	Longevity	7,000	27,500	Cost of longevity paid for locally paid instructional personnel. Permanent or part-time employees begin receiving longevity payments when they have 10 years of total qualifying state service. The payments are made the month of their anniversary. The payment is a percent of their salary depending upon the length of state service. The percentages are: 10 - 14 years 1.5% 15 - 19 years 2.25% 20 - 24 years 3.25% 25 or more years 4.5%
2.5110.009.188	Annual Leave	22,440	22,000	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	2,253	3,786	Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	2,576	4,030	Budgeted at 8.75%.
2.5400.009.184	Longevity	13,000	12,000	
2.5400.009.211	Employers Soc. Sec. Cost	995	918	Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	1,138	977	Budgeted at 8.75%
2.5501.009.184	Longevity	6,800		
2.5501.009.211	Employers Soc. Sec. Cost	521		Budgeted @ 7.65%
2.5860.009.184	Longevity	700		
2.5501.009.221	Employers Retirement Cost	595		Budgeted @ 8.75%
2.5860.009.211	Employers Soc. Sec. Cost	54		Budgeted @ 7.65%
2.5860.009.221	Employers Retirement Cost	62		Budgeted @ 8.75%
2.6110.009.184	Longevity	5,000		
2.6110.009.211	Employers Soc. Sec. Cost	383		Budgeted @ 7.65%
2.6110.009.221	Employers Retirement Cost	438		Budgeted @ 8.75%
2.6200.009.184	Longevity	5,500	50,000	To budget for projected longevity costs for locally paid employees.
2.6200.009.188	Annual Leave	25,000	31,500	Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire, plus 2%
2.6200.009.211	Employers Soc. Sec. Cost	2,334	6,235	Budgeted at 7.65%

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
012 DRIVERS EDUCATION		2009-2010 BUDGET	2008-2009 BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
2.5110.012.148	Salary - Administrator	60,000		To administer Driver Education program, system wide safety program, transfers, athletics.
2.5110.012.211	Employers Soc. Sec. Cost	4,590		Budgeted at 7.65%
		64,590		

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
015 TECHNOLOGY		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5110.015.411.000.915	Supplies & Materials	32,000		Software for Turnitin & School Island
2.5110.015.462.000.905	Non-Capitalized Computer		40,000	Computers, switches, network equipment under \$2,000
2.5860.015.131	Salary - Instructional Support	175,000	124,750	4 instructional tech. specialists - Increased by one step
2.5860.015.197	Staff Development Instructor	-	41,635	1 instructional tech specialist - moved to 131
2.5860.015.211	Employers Soc. Sec. Cost	13,388	12,729	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	15,313	13,544	Budgeted at 8.75%.
2.5860.015.231	Employers Hospital Cost	18,108	16,628	Budgeted at \$4,527/employee (4)
2.6400.015.152	IT Technicians	354,000	354,000	Consists of 7 computer technicians plus (1) director
2.6400.015.211	Employers Soc. Sec. Cost	27,081	27,081	Budgeted at 7.65%
2.6400.015.221	Employers Retirement Cost	30,232	28,816	Budgeted at 8.75%.
2.6400.015.231	Employers Hospital Cost	36,216	33,256	Budgeted at \$4,527/employee (8)
2.6400.015.311.000.905	Contracted Services	100,000	100,000	Contracted services to support network infrastructures
2.6400.015.332.000.905	Travel - Tech Services	10,000	12,000	Mileage for Technology Services
2.6400.015.332.000.915	Travel - Instructional Travel	8,000	6,000	Travel & mileage for Instructional Technology
2.6400.015.343.000.915	Telecommunications - cellular		10,000	Cellular services for tech. office
2.6400.015.411.000.915	Supplies - Tech. Center	4,000	10,600	Destiny - OPAC, tech. supplies
2.6400.015.418	Computer Software		32,500	\$12,500 for student email, \$20,000 for email archiving & retrieval service. Expansion item
2.6400.015.461.000.905	Non-Capitalized Equipment	151,631	150,000	Wireless for 4 schools (90% erate). Wireless for 9 remaining schools. Expansion item.
2.6400.015.461.000.915	Non-Capitalized Computers	75,000		
2.6400.015.462.000.915	Non-Capitalized Computers	229,884	202,000	Computers under \$2,000 for secondary 21st Century EOC initiative.
2.6400.015.462.000.905	Non-Capitalized Computer Equipment	42,000	16,860	Computers, switches, network equipment under \$2,000. Increase of \$2,000 & moved from 5110.
2.6510.015.341.000.905	Telephones	35,236		Telephone Service-ISDN PRI's. & VoIP - 400 connections (4 or 5 locations)
	Total	1,357,089	1,232,399	

* The suffix 905 designates the use is for Technology Services

* The suffix 915 designates the use is for Instructional Technology & Media

ROCKINGHAM COUNTY SCHOOLS

Explanation:		
Revenue: Request for budget expansion to support wireless LAN and for (1) technician. Wireless LAN is necessary for any student laptop use and is a revenue requirement since eRate funding for this project was denied nationally to any schools with less than 86% free and reduced lunch formula. We have applied at a 90% level for next year. This will cover 4 sites: Draper, Lawsonville, Moss St, and BTWLC.		
	Expenditures: We use local PRC 015 funds for both training and technical support personnel. Additionally, these funds pay for equipment replacement and other new instructional technology purchases in support of the technology plan. Technology services uses some of this funding to support voice communications and network equipment purchases. Additionally, this year some of these funds will be allocated to install our new Wireless LAN in schools. These services are vital to meeting minimum support needs of expanded instructional technology across the district.	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
018 REDUCTION IN FORCE EXPENDITURES				
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.018.221	Employers Hospital Cost	22,635		Estimated Hospitalization cost for 1 year to cover RIF employees (5)
	Total	22,635		

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
027 TEACHER ASSISTANTS				
APPROPRIATIONS				
2.5110.027.142	Salary - Assistants	118,000	136,000	Consists of 5 locally paid assistants.
2.5110.027.199	Salary - Overtime	1,000	1,000	Estimated cost for any overtime required.
2.5110.027.211	Employers Soc. Sec. Cost	9,104	10,481	Budgeted at 7.65%
2.5110.027.221	Employers Retirement Cost	10,413	11,152	Budgeted at 8.75%.
2.5110.027.231	Employers Hospital Cost	22,635	20,785	Budgeted at \$4,527/employee (5)
	Total	161,152	179,418	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		LOCAL CURRENT EXPENSE FUND		
028 STAFF DEVELOPMENT		2009-2010	2008-2009	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.028.163	Substitute Pay	42,603	27,603	Includes local portion of schools allotment
2.5110.028.196	Salary - Workshop Participant		20,700	
2.5110.028.211	Employers Soc. Sec. Cost	3,259	3,696	Budgeted at 7.65%
2.5110.028.221	Employers Retirement Cost	200	1,885	Budgeted at 8.75%.
2.5110.028.312	Workshop Expenses - ILT	6,700	6,700	
2.6940.028.312	Workshop Expenses	32,238	24,416	
	Total	85,000	85,000	
Explanation:				
Staff development to supplement those funds received from the state.				

ROCKINGHAM COUNTY SCHOOLS

032 EXCEPTIONAL CHILDREN		LOCAL CURRENT EXPENSE FUND		
ACCOUNT		2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.032.121	Salary - Teacher	372,210	298,000	Salary for 12 teacher tradeoffs
2.5110.032.162	Substitute Pay	8,000	8,000	Substitute pay for 5100 series
2.5110.032.188	Annual Leave	-	1,000	Annual Leave
2.5110.032.211	Employers Soc. Sec. Cost	29,086	23,486	Employers Soc. Sec. Cost @ 7.65%
2.5110.032.221	Employers Retirement Cost	33,268	24,990	Employers Retirement Cost @ 8.75%
2.5110.032.231	Employers Hospital Cost	54,324	37,413	Employers Hospitalization Cost @4.527 (12)
2.5110.032.233	Unemployment Insurance			Unemployment Insurance Cost
2.5210.032.311	Contracted Services	8,000	6,000	Community Based Instruction Stipends
2.5210.032.314	Printing & Binding	1,000		Printing & Binding
2.5210.032.332	Travel	2,000	1,000	Travel Reimbursements
2.5210.032.342	Postage	-	50	Postage costs
2.5210.032.411	Instructional Supplies	15,000	2,500	Supplies & Materials
2.5210.032.422	Repairs	1,500		Repair Parts etc.
2.5210.032.459	Other Food Purchases	1,000		
2.5210.032.461	Non-Capitalized Equipment	4,000	2,500	Purchase non-capitalized equipment under \$2000
2.5210.032.462	Non-Capitalized Computer Equip.	9,125	10,000	Purchase non-capitalized computer equipment under \$2000
2.5210.032.541	Equipment	-	5,000	Purchase equipment over \$2000
2.5210.032.542	Computer Equipment	-	2,000	Purchase computer equipment over \$2000
2.5250.032.311	Contracted Services	-	5,000	Contracted services - Audiology
2.5810.032.131	Salary - Media	30,430		Salary for 1 media tradeoff
2.5810.032.211	Employers Soc. Sec. Cost	2,328		Employers Soc. Sec. Cost @ 7.65%
2.5810.032.221	Employers Retirement Cost	2,663		Employers Retirement Cost @ 8.75%
2.5810.032.231	Employers Hospital Cost	4,527		Employers Hospitalization Cost @4.527
2.5830.032.131	Salary - Counselor	68,200	33,940	Salary for 21 counselors trade off
2.5830.032.211	Employers Soc. Sec. Cost	5,217	2,596	Employers Soc. Sec. Cost @ 7.65%
2.5830.032.221	Employers Retirement Cost	5,968	2,763	Employers Retirement Cost @ 8.75%
2.5830.032.231	Employers Hospital Cost	9,054	4,157	Employers Hospitalization Cost @4.527
2.5840.032.311	Contracted Services	-	5,000	Contracted services - Physical Therapy
2.6110.032.341	Telephone	-	500	Telephone Cost
2.6201.032.371	Insurance	1,000	1,000	CBT Insurance Cost
2.6910.032.233	Unemployment Compensation	3,000	5,012	Unemployment Cost
	Total	670,900	481,907	

ROCKINGHAM COUNTY SCHOOLS

Explanation:					
Vocational Rehabilitation pays stipends to Rockingham County Schools for qualifying students with special needs who are learning work skills; stipends are then paid to students from this account. Revenues and expenditures exactly match and are anticipated to be about the same next year.					
Annie Penn Grant will generate approximately \$45,000 to use to hire the equivalent of a full time psychologist to work in the Student Health Centers. We will "trade off" by using monies to pay for a counselor in order to get a state slot for a highly paid psychologist.					
Medicaid monies for Day Treatment services will provided the main source of revenue. We currently provide Day Treatment services to up to 24 students, but anticipate increased capacity in the future. Monies generated cover costs of the program. We actually pay program costs from other EC funds utilizing these revenues for "trade offs". Being cautious, we are anticipating enough revenue for 15 "trade off" teachers.					
Fund Balance: we hope to generate enough money from Day Treatment to not actually use fund balance; however, the delay in reimbursement and unanticipated problems may require use of these funds.					

ROCKINGHAM COUNTY SCHOOLS

036 CHARTER SCHOOLS		LOCAL CURRENT EXPENSE FUND	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
2.8100.036.717	Transfer to Charter Schools	244,000	220,542		Local funds by law to be transferred from County Allocation and Fines & Forfeitures to Charter Schools to cover students from Rockingham County. Based upon \$1,114/student for 219 students from the county, and \$28/student for fines & forfeitures. We currently send funds to 3 charter schools
	Total	244,000	220,542		

ROCKINGHAM COUNTY SCHOOLS

049 PRESCHOOL		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET		COMMENTS
APPROPRIATIONS					
2.5110.049.121	Salary - Teacher	326,778	321,000		Salary for 10 trade-offs
2.5110.049.162	Substitute Pay	5,000	5,000		Substitute Pay
2.5110.049.211	Employers Soc. Sec. Cost	25,381	24,939		Social Security Cost @ 7.65%
2.5110.049.221	Employers Retirement Cost	27,907	26,129		Retirement Cost @ 8.75%
2.5110.049.231	Employers Hospital Cost	44,600	41,570		Hospitalization Cost @4.460
2.5230.049.142	Salary - Assistants	19,626	19,626		Salary for 1 teacher assistant
2.5230.049.183	Bonus Pay	275			Bonus pay
2.5230.049.211	Employers Soc. Sec. Cost	1,522	1,501		Social Security Cost @ 7.65%
2.5230.049.221	Employers Retirement Cost	1,700	1,598		Retirement Cost @ 8.75%
2.5230.049.231	Employers Hospital Cost	4,460	4,157		Hospitalization Cost @4.460
2.5230.049.311	Contracted Services	20,000	10,000		Contracted services
2.5230.049.312	Workshop Expenses	5,000	5,000		Instructional workshop expenses
2.5230.049.326	Repair/Maintenance	2,500	5,000		Repair and maintenance
2.5230.049.331	Contracted Pupil Transportation	5,000	5,000		Preschool pupil transportation
2.5230.049.332	Travel	2,500	2,500		Itinerant travel
2.5230.049.333	Field Trips	2,500	5,000		Field Trips
2.5230.049.411	Instructional Supplies	15,000	45,000		Purchase instructional supplies
2.5230.049.459	Other Food Purchases	20,000	20,000		Purchase food/snacks
2.5230.049.462	Non-Capitalized Computer Equip.	10,000	15,000		Purchase computer equipment under \$2000
2.5230.049.541	Capitalized Equipment	5,000	5,000		Purchase equipment over \$2000
2.5241.049.311	Contracted Services	23,271	5,000		Contracted Speech Services
2.5830.049.231	Workshop Expenses	1,500	1,500		Director/coordinator workshop expenses
2.6201.049.312	Materials	320	320		Building permit
2.6580.049.422					
	Total	569,840	569,840		
Explanation:					
Revenues: Monies are received from various sources, but primarily through More at Four to support inclusive efforts.					
We anticipate funding from More at Four to serve one hundred thirty six 4-year old based on their criteria.					

050 LOCAL PARENT INVOLVEMENT		LOCAL CURRENT EXPENSE FUND		2009-2010 BUDGET		2008-2009 BUDGET		COMMENTS	
ACCOUNT CODE	DESCRIPTION								
APPROPRIATIONS									
2.5330.050.411	Materials			8,000				Purchase of books	
2.5880.050.411	Supplies & Materials		6,680					Books/materials for Parent Center	
2.5330.050.163	Substitute Pay		450						
2.5330.050.211	Employers Sec. Sec. Cost		173						
			<u>Total</u>		<u>7,303</u>		<u>8,000</u>		
Explanation:									
The Local Parent Center account was established for repair and replacement of materials for the center.									
The funds include damage/lost fees, laminating cost, donations form patrons & community/business donations.									
The money in this account will be spent this year for repairs/replacement and there possibly won't be carryover money.									

051 MIGRANT EDUCATION		LOCAL CURRENT EXPENSE FUND		COMMENTS	
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET		
2.5330.051.411	Supplies & Materials	550	17,217		
2.6200.051.422	Maintenance/Repair Vehicle	500	1,200		
Total		1,050	18,417		
<p>Explanation: In 08-09 the Migrant Program had carryover from 07-08 which was from a State Grant. Those funds were expended for Teacher Assistant salary and benefits early in 08-09.</p> <p>The Migrant Local fund was established to provide a place to put donations from the community.</p> <p>The local donation part of this money has been used in various ways to supplement the Migrant Program. It has been used many times as an emergency source of funds for families who needed immediate assistance.</p> <p>This fund needs to remain open as there will be times when organizations, churches, etc donate to the Local Migrant Fund, the donations can be accounted for.</p>					

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
056 TRANSPORTATION		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.6550.056.171	Salary - Drivers	600		Budgeted at 7.65%
2.6550.056.211	Employers Soc. Sec. Cost	46		Budgeted at 8.75%
2.6550.056.221	Employers Retirement Cost	60		
2.6550.056.312	Workshop Expenses	2,500	5,000	
2.6550.056.326	Garage Maint. of Equipment	70,000	38,115	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	25,000	5,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	2,000	2,000	
2.6550.056.341	Telephone	45,000	30,000	Garage/Nextel dispatch phones on schools buses/transportation employees
2.6550.056.342	Postage		100	
2.6550.056.411	Supplies	60,000	32,000	
2.6550.056.422	Repair Parts, Grease	125,000	188,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	300,000	242,384	Fuel yellow/activity buses/grounds/generator/support/service vehicle
2.6550.056.424	Oil	7,700	11,555	
2.6550.056.425	Tires & Tubes	5,534	55,000	
	Total	643,440	542,599	
<p>Explanation: The mission of the Rockingham County Transportation Department is to provide transportation services to our student and staff population 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. This budget includes absorbing an estimated \$72,000 reduction from state funds.</p>				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
061 INSTRUCTIONAL AND SCHOOL FUNDS		2009-2010	2008-2009	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	156,126	114,804	Budgeted at \$8/ADM Based on Projected Enrollment of 14,245 adjusted to 15,993 to include various risk factors at each school. The state allots instructional supplies at \$58.77/ADM. Schools will be allowed to move funds to and from 5110 with the 5400 codes as part of the school based management flexibility. This reflects projected transfers to operations by schools. Added \$5,000 to cover band supplies so each high school receives \$5,000, and added \$8,000 for chorus so each high school receives \$2,000
2.5110.061.414	Library Books	10,033	16,370	The funds budgeted here are what the schools decided to budget from their local allotment.
2.5110.061.462	Non-Capitalized Computer Equipment		10,500	
2.5400.061.311	Maintenance Contracts	118,000	123,333	Only schools funds are reflected here.
				Funds have been allotted to schools, and the schools have budgeted their allotment by line item. High Schools are allotted at \$36.74/ADM as adjusted for risk factors and K-8 schools are allotted at \$24.98/ADM as adjusted for risk factors.
2.5400.061.315	Reproduction	123,345	159,972	
2.5400.061.332	Travel	37,651	45,548	
2.5400.061.341	Telephone	93,073	94,104	MHS & RHS reduced by \$6.00/ADM for loss of telephone cost. Changing to voice over internet.
2.5400.061.342	Postage	12,507	22,161	
2.5400.061.361	Membership Dues & Fees	3,637	6,058	
2.5400.061.411	Office Supplies	13,608	25,150	
2.5400.061.462	Non-Capitalized Computers	1,500	2,000	
	Total	569,480	620,000	

ROCKINGHAM COUNTY SCHOOLS

306 MEDICAID REIMBURSEMENT		LOCAL CURRENT EXPENSE FUND		
ACCOUNT	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
2.5240.306.132	Salary - Speech Therapists	58,730	58,730	Salary for 1 speech teacher
2.5240.306.183	Bonus Pay	1,500	1,500	Bonus pay
2.5240.306.211	Employers Sec. Sec. Cost	4,609	4,608	Social Security @ 7.65%
2.5240.306.221	Employers Retirement Cost	5,270	4,903	Employers Retirement Cost @ 8.75%
2.5240.306.231	Employers Hospital Cost	4,527	4,157	Employers Hospitalization Cost
2.5240.306.311	Contracted Speech Services	5,000	30,780	Contracted speech services
2.5240.306.312	Workshop Expenses		1,500	Workshop expenses
2.6200.306.311	Contracted Services	20,000	30,000	Contracted services
	Total	99,636	136,178	
Explanation:	Revenue: Monies are generated based on strict Medicaid guidelines for reimbursement for specific related services provided in the schools. Currently, services eligible for reimbursement include therapy and assessments performed by speech pathologists, occupational therapists, physical therapists, and audiologists. We expect to begin billing some limited nursing services next year as well.			
	Expenditures: Based on our signed contract with Medicaid, these monies may only be used to support related services. Therefore we utilize these monies to employ a speech therapist. We will use some of the fund balance that we expect at the end of the year in this area combined with anticipated revenues for the 2009-10 year to pay for 1 therapist in the 2009-10 school year.			

ROCKINGHAM COUNTY SCHOOLS

403 QUALITY SCHOOLS		LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT		DESCRIPTION	BUDGET	BUDGET		
CODE						
APPROPRIATIONS						
2.5110.403.162		Substitute Pay	2,000	2,000	Substitute Pay	
2.5110.403.211		Employers Soc. Sec. Cost	153	154	Social Security Cost @ 7.65%	
2.5400.403.311		Contracted Services	2,000	3,050	To pay any contracted services - workshop facilitator's contracts	
2.5400.403.312		Workshop Expenses	3,527	3,657	Instructional workshop expenses - workshop equipment & supplies	
		Total	7,680	8,861		
Explanation: Revenues: Monies were received from the North Carolina Partnership for Excellence for the use of training administrators and teachers in the area of Total Quality.						

ROCKINGHAM COUNTY SCHOOLS

410 EARLY CHILDHOOD		LOCAL CURRENT EXPENSE FUND		
ACCOUNT		2009-2010	2008-2009	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.7100.410.121.334	Salary - Teacher	52,530	57,670	1.5 FTE Teacher
2.7100.410.121.366	Salary - Teacher	30,430	15,868	1 FTE Teacher
2.7100.410.142.366	Salary - Teacher Assistants		30,430	1 FTE Assistant
2.7100.410.178.334	Salary - Hourly Associates	107,947	140,720	5 FTE PTE Child Care Workers
2.7100.410.178.366	Salary - Hourly Associates	69,912	90,225	3 FTE Child Care Workers
2.7100.410.183	Bonus	1,100		Bonus Pay
2.7100.410.184	Longevity	1,500	1,250	Bonus Pay
2.7100.410.188	Annual Leave	1,000	1,000	Annual Leave Pay
2.7100.410.211	Employers Soc. Sec. Cost	20,228	25,793	Social Security Cost @ 7.65%
2.7100.410.221	Employers Retirement Cost	23,137	25,792	Retirement Cost @ 8.75%.
2.7100.410.231	Employers Hospital Cost	43,007	48,429	Hospital Cost @ \$4,527/employee
2.7100.410.312	Instructional Workshop Expenses	700	1,200	Staff Development Expenses
2.7100.410.323	Water, Sewage, Garbage	1,200	1,200	Waste Management expenses
2.7100.410.326	Maintenance	1,100	500	Contracted Maintenance on Equipment
2.7100.410.332	Itinerant Travel	2,000	2,700	Travel reimbursement
2.7100.410.333	Field Trip	1,500	1,500	Field trip cost
2.7100.410.341	Telephone	900	1,900	Telephone cost for daycare centers
2.7100.410.411	Instructional Supplies	3,500	4,500	Instructional Supplies - General
2.7100.410.422	Repair Parts & Materials	1,350	1,500	Repair parts
2.7100.410.459	Other Food Purchases	16,500	22,500	Food purchases for daycare - breakfast/lunch
2.8100.410.392	Indirect Cost	4,095	4,252	Indirect Cost 1.079%
	Total	383,636	478,929	
Explanation:				
These childhood centers each year have required supplemental funding to maintain operations. The infant and toddler rooms are the areas of our greatest financial loss. The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate More At Four and/or disability monies blended with students who are fee for service have higher student-teacher ratios therefore covering costs of teachers and assistants. Supplemental funding has recently come from local 49 monies.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		587 ANNIE PENN COMMUNITY TRUST MIGRANT EDUCATION		COMMENTS
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	
APPROPRIATIONS				
2.5330.587.142	Salary for MEP Health Center	13,066	6,270	
2.5330.587.211	Employers Soc. Sec. Cost	1,000	480	
2.5330.587.311	Contracted Services	13,392	3,795	
2.5330.587.332	Travel	500	4,000	
2.5330.587.411	Supplies & Materials	874	4,355	
2.6300.587.341	Telephone	1,168		
	Total	30,000	18,900	
<p>Annie Penn Hispanic Health Connection purpose is to help the uninsured Hispanic families in Rockingham County acquire adequate health care. The grant intends to focus on meeting the cognitive, emotional, behavioral and social needs of Hispanic families through education, translation and referrals.</p> <p>Funding will be used also for prenatal care, crisis medical visits and dental emergencies. Migrant Education continues to write this grant each school year and will hear the results on their application in the fall.</p> <p>This budget reflects the planned use of this grant if funds are received for the 2009-10 school year.</p>				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND			
588 ANNIE PENN - REIDSVILLE PARENT CENTER		2009-2010	2008-2009
ACCOUNT	DESCRIPTION	BUDGET	BUDGET
CODE			COMMENTS
APPROPRIATIONS			
2.5330.588.143	Salary for Certified Tutors for Reidsville Parent Center	43,680	33,937
2.5330.588.198	Tutors		
2.5330.588.211	Employers Soc. Sec. Cost	3,341	10,000
2.5330.588.221	Employers Retirement Cost	2,979	3,383
			2,680
			Retirement for employees tutoring
	Total	50,000	50,000
Explanation:			
This Annie Penn Grant is used to employ certified teachers in the Reidsville Attendance Zone to tutor elementary children.			
The tutors and children come to the Reidsville Parent Resource Center located at BTWLC after school for tutoring.			
A child's teacher recommends the student for the program and there is a continual waiting list.			
When money and tutors are available this program runs on an abbreviated schedule during the summer months.			
On many occasions the Parent Center staff offers training for the parents while the student is tutored.			

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
501 SCHOOL HEALTH COORDINATOR				
APPROPRIATIONS				
2.5840.591.153	Salary - Administrative Specialist	50,862	50,862	School Health Coordinator
2.5840.591.211	Employers Soc. Sec. Cost	3,891	3,891	FICA @ 7.65%
2.5840.591.221	Employers Retirement Cost	4,451	4,141	Retirement @ 8.75%
2.5840.591.231	Employers Hospital Cost	4,527	4,157	Hospitalization @4.527
	Total	63,731	63,051	
	APCT - 85%	54,171	53,594	
	RCS - 15%	9,560	9,457	
	Total	63,731	63,051	
Explanation:				
The Annie Penn Community Trust is funding 85% of the salary and benefits costs for this position for three years which began with the 2007-2008 school year. Rockingham County Schools will fund the remaining 15%.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
706 OTHER LOCAL TRANSPORTATION		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.6550.706.113	Salary - Director	60,168	60,168	Cost of Transportation Director.
2.6550.706.171	Salary - Drivers	60,000	50,000	Salaries above state maximum, and above state allotments
2.6550.706.175	Salary - Transportation Personnel	65,919	65,091	Local Costs for Transportation Employees.
2.6550.706.177	Salary - Work Study Students	4,200	4,200	
2.6550.706.181	Supplementary Pay	7,350	4,814	
2.6550.706.211	Employers Soc. Sec. Cost	15,120	14,097	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	16,926	14,658	Budgeted at 8.75%.
2.6550.706.231	Employers Hospital Cost	11,318	10,393	Budgeted at \$4,527/employee (2.5)
2.6550.706.311	Contracted Services	25,000	25,000	Uniform Rentals - transported services
2.6550.706.326	Contracted Repairs & Maintenance	1,000	1,000	
2.6550.706.411	Supplies & Materials	5,000	1,000	
	Total	272,001	250,421	
Explanation:				
PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE		2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
715 TECHNOLOGY	ACCOUNT CODE	DESCRIPTION		
	2.6400.715.343.000.915	Telecommunications - Cellular	45,723	Cellular services for Tech Office
	2.6400.715.462.000.915	Non-Capitalized Computer Equipment		Computers under \$2,000 for media centers and flex labs - 5 years rotation
	2.6510.715.341.000.905	Other Support Services Telephone	111,579	Telephone Service ISDN PRI's & VoIP - 400 Connections
	2.6510.715.343.000.905	Telecommunications - WAN & Firewall	552,398	District WAN Connectivity and Managed Firewall
	Total	709,700	496,095	
Explanation:				
Revenue: 715 revenue is generated solely from erate reimbursement of 76% of previous expenditures. The reimbursement is denoted as spring or fall from the previous budget cycle.				
Expenditures:				
These funds are used to support the bulk of the cost of the erate eligible purchases for this funding cycle. This supports WAN Connectivity and voice communications, both land lines and cellular.				
The ultimate goal in 715 is to pay for 76% of the erate eligible service. This allows us to explain or make visible the budget expenditures for the remaining 24% in other accounts (015), the net cost to the district would continue to reinforce the notion that eRate is a discount so, revenue in 715 is not revenue, it is reimbursement, albeit from the previous budget.				
To get closer to that goal, this year we adjusted the budget expenditures in 715 for computer purchases to "0," and added both 76% cost of VoIP and 76% cost of Cellular phone services. The remainder of those (24%) is an expenditure in 015. The items to be purchased in 715 are paid for with reimbursements from spring and fall of 2009 as outlined in the revenue portion at the top. For us to fully realize the goal then we would need to fund 715 from previous budget year reimbursements - Fall of 08 and Spring of 09. By allowing 715 to carryover we can get to that point. The best way to demonstrate the actual budget needs for any of these services and that the only way to represent it, is to show the actual district budgeted amount for the actual district expenditure, i.e. 24% out of an 015 account. New phones are capital expenditures and there will still be some phone line costs (previous school allotments that may need to be pulled back centrally) as we migrate to the VoIP.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
801 GENERAL OPERATIONS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5110.801.148	Other Instructional Salary	44,000	44,000	Includes \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5110.801.211	Employers Soc. Sec. Cost	3,366	3,366	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	3,850	3,446	Budgeted @ 8.75%.
2.5110.801.232	Workers Compensation Ins.	162,500	125,000	Estimated cost of Local workers compensation insurance. Reflects a 30% increase due to claims history
2.5110.801.235	Life Insurance Cost	21,000	21,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	15,000	15,000	Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological, Contracting for Sign Language Interpretation
2.5110.801.332	Travel - Instructional Staff	45,000	42,000	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 55 cents per mile
2.5120.801.311	Contracted Services	24,232	24,232	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services. They provide counselors to the schools to provide transition services to students with special needs and at risk. They also provide minimal stipends to students at job sites.
2.5840.801.311	Contracted Services - Health Clinic	45,000	45,000	Funds for Student Health Services through Morehead Hospital.
2.5840.801.312	Workshop Expense - Nurses, Soc Work	3,000	3,000	
2.5840.801.371	Liability Insurance - Nurses	515	515	
2.5840.801.411	Supplies - Health Services	4,000	4,000	Supplies for nurses and social workers.
2.6110.801.314	Printing	35,000	35,000	Funds to utilize print shop
2.6110.801.332	Travel	36,000	36,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6120.801.371	Insurance	1,515	1,782	Cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School

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2.6550.801.411	TIMS Supplies	1,500	1,500	Supplies for transportation information
2.6550.801.423	Gas, Diesel Fuel	57,660	57,660	\$9000 per high school and \$2750 per middle schools:
2.6610.801.311	Contracted Services	37,236	8,000	Cost for required services, i.e. postage meter, check signer, Internal Auditor Contract
2.6610.801.326	Contracted Repairs/Maint. Equipment	32,000	32,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.
2.6610.801.332	Travel	2,600	2,600	Travel to schools, bank, etc.
2.6610.801.343	Telecommunications Network	10,000	10,000	Costs for state network (sips lines)
2.6610.801.361	Membership Dues	1,600	1,600	ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA (American Institution of Certified Public Accountants).
2.6610.801.375	Fidelity Bond	5,250	5,250	Bonds for employees handling funds
2.6610.801.411	Supplies	45,000	45,000	Computer paper, copier paper, purchase orders, other forms, receipt books, checks
2.6620.801.311	Contracted Services	112,251	112,251	Out-source I.L.T Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.
2.6620.801.319	Criminal Records Checks	15,000	10,000	Costs for new employee criminal records checks. Increased to cover volunteers
2.6620.801.326	HRMS Maintenance	6,820	6,820	Human Resource Management System (HRMS) software maintenance fee.
2.6622.801.313	Advertising	500	500	Advertising costs of recruitment.
2.6622.801.314	Printing	10,000	10,000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	10,500	10,500	Includes travel, subsistence, and fees for recruiting.
2.6622.801.411	Recruitment Supplies	3,500	3,500	Supplies needed for recruiting new teachers.
2.6710.801.411	Testing/Supplies	75,925	75,925	Testing supplies, benchmark assessment development and duplication, CogAT Testing, SAT Testing, PSAT Testing, testing equipment, test scoring costs, training costs, professional development, data warehouse costs, student forms.
				The district's testing and accountability program provides local formative/benchmark testing, standardized tests (PSAT, SAT and CogAT), and test training, reporting and analysis services for local, EOG and EOC tests. The increase in this year's budget request is primarily due to the district-wide formative assessment initiative (benchmark and formative assessments).
2.6820.801.311	Contracted Services	25,000	50,000	Funds to continue microfilming student records. Reduced to current needs.

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2.6820.801.411	SIMS Supplies	16,000	28,500	Supplies for NC WISE
2.6850.801.319	Blood Borne Pathogen Program	5,000	5,000	Hepatitis serum for about 50 employees/year for employees in high risk positions. \$75/employee. Clinical Laboratory Improvement Amendments program registration certificate, and necessary training.
2.6910.801.192	Payment to Board Members	38,105	44,743	Monthly Payment to Board Members
2.6910.801.211	Employers Soc. Sec. Cost	2,916	3,423	Budgeted at 7.65%
2.6910.801.233	Unemployment Compensation	14,000	14,000	
2.6910.801.311	Contracted Services	88,250	57,000	Funds to contract from outside sources for needed services. includes \$3,750 for Web Based Board Policies, \$8,850 for IB affiliation fee. Redirections Triancy Mediation program for \$12,500, \$45,000 for Medicaid Administrative Outreach Program filing, \$21,400 for salary study. Increase of SACS costs of \$650. The full cost of the Medicaid Administrative Outreach Program has not been budgeted in the past.
2.6910.801.313	Advertising	2,000	2,000	Board Advertising
2.6910.801.332	Travel	40,000	40,000	Board Travel. \$3,636.36 per member.
2.6910.801.361	Membership Dues & Fees	45,000	39,000	Funds Southern Association of Colleges and Schools (SACS) costs. \$4,000 for 15 Schools reaccreditations and \$15,625 for dues Includes National School Boards Association Dues, North Carolina School Boards Assoc. Dues, Legal Assistance Fund, Low Wealth Consortium, North Carolina Middle School Association, Chamber of Commerce dues.
2.6910.801.371	Liability Insurance	23,000	40,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.379	Other Insurance	2,000	2,000	Insurance to adult volunteers
2.6910.801.411	Supplies	33,000	33,000	Funds for supplies for board use. Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations
2.6920.801.311	Legal	47,000	47,000	Estimated Legal Costs
2.6930.801.311	Audit	28,500	36,750	Audit Cost.
2.6940.801.315	Reproduction - Central Office	44,000	44,000	
2.6940.801.342	Postage - Central Office	35,000	35,000	Estimated cost of postage
2.6941.801.311	Contracted Services	8,000	8,000	Principal & Assistant Principal meeting costs
2.6941.801.332	Travel	10,000	10,000	Travel for the Superintendent's office
2.6941.801.361	Membership Dues	12,000	12,000	Includes ASCD (Association of Supervisors and Curriculum Development), AASA (American Association of School Administration), Chambers, CEFP1 (Council of Educational Facility Planners, International), NCASCD (North Carolina Association of Supervisors and Curriculum Development)

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2.6941.801.411	Supplies	32,000	32,000	Central Office - supplies, subscriptions
2.6950.801.153	Salary - PIO	47,266	47,266	Salary for a Public Information Officer.
2.6950.801.211	Employers Soc. Sec. Cost	3,616	3,616	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	4,136	8,448	Budgeted at 8.75%.
2.6950.801.231	Employers Hospital Cost	4,527	4,157	Budgeted at \$4,527/employee
2.6950.801.311	Other Expenses - Public Relations/Publ.		18,150	Costs of preparing and printing various jobs. budget for Annual Report, High School Handbook.
2.6950.801.411	Supplies - Public Relations/Publ.	18,150		Costs of preparing and printing various jobs. budget for Annual Report, High School Handbook moved from 311.
	Total	1,499,786	1,461,500	

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LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
802 PLANT OPERATION		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.6530.802.311	HVAC Service Contracts	320,670	320,670	Outsource HVAC maintenance program. Promotes more of a preventive program versus reactive one. Utilizes licensed HVAC contractors. Increases in costs of parts.
2.6530.802.321	Electricity	2,353,134	2,353,134	Based on estimated 08-09 usage with a 10% increase
2.6530.802.322	Natural Gas	1,313,422	1,089,048	Based on estimated 08-09 usage with a 10% increase
2.6530.802.323	Water/Sewage	637,067	637,067	Based on estimated projected usage with a 10% increase
2.6530.802.324	Waste Management	236,900	227,518	Disposal of waste, trash, old records with a 5% increase
2.6530.802.341	Telephone	58,000	78,500	Reduced to reflect Central Office going to VoIP
2.6530.802.421	Fuel Oil	230,000	230,000	
2.6540.802.411	Custodial Supplies	231,750	225,000	Custodial supplies for schools. Reflects 3% increase needed to cover rising costs.
2.6580.802.175	Salary - Maintenance Employees	983,850	983,850	Estimated cost for Maintenance Employees.
2.6580.802.177	Salary - Work Study Student	3,000	3,000	Work Study Student
2.6580.802.211	Employers Soc. Sec. Cost	75,494	75,494	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	86,087	80,086	Budgeted at 8.75%.
2.6580.802.231	Employers Hospital Cost	104,121	95,611	Budgeted at \$4,527/employee (23).
2.6580.802.311	Contracted Services	375,620	376,977	Includes grounds contract/janitorial service for Central Office building; OSHA training and safety inspectors, energy management of schools, elevator inspections and contract, engineering fees, asbestos abatement, AHERA inspections, security/fire alarm systems, fire sprinkler systems, pest control management program, maintenance program, maintenance of pool, back-up generator service contract, chemical treatment program, ozone generator services, and other services as identified. Increase due to inflation.
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper
2.6580.802.325	Contracted Maintenance - Grounds	150,215	148,858	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.326	Contracted Services: Equipment	41,900	41,900	Repair of Equipment
2.6580.802.327	Rental of Equipment	35,000	35,000	Includes various maintenance contracts, i.e. uniform rental, mop rental, equipment rental. Increase due to high cost of goods and equipment.
2.6580.802.329	Other Property Services	127,100	124,000	Costs to maintain maintenance vehicles. Various costs, including storage tank permits, wastewater

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2.6580.802.372	Vehicle Liability Insurance	32,000	44,200	wells, asbestos physicals, pest control. Reflects 2 1/2% increase
2.6580.802.373	Property Insurance	146,000	143,000	Estimated cost for Fleet insurance
2.6580.802.411	Maintenance Supplies	4,000	4,000	Office supplies, computer equipment
2.6580.802.422	Repair Parts & Materials	309,000	300,000	Maintenance of facilities. Higher costs for indoor air-quality. Filters have increased in price.
				Also includes HVAC parts for repair, code improvement, site licenses, support software for School Dude program, phone system, tools, general work order repair, etc.
2.6580.802.423	Gasoline	16,000	16,000	Gas for maintenance vehicles.
	Total	7,872,930	7,635,513	

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LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
803 CULTURAL ARTS SUPPLEMENTS				
APPROPRIATIONS				
2.5502.803.192	Co-Curricular Personnel	49,000	49,000	Cultural arts supplements schedule, i.e. Band, Choral, Drama. Also includes 20 days summer employment for High School Band Directors, and 10 days for Middle School Band Directors.
2.5502.803.211	Employers Soc. Sec. Cost	3,749	3,749	Budgeted at 7.65%
2.5502.803.221	Employers Retirement Cost	4,185	3,989	Budgeted at 8.75%.
	Total	56,934	56,738	

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LOCAL CURRENT EXPENSE FUND		2009-2010	2008-2009	COMMENTS
804 READING IS FUNDAMENTAL				
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
2.5330.804.414	Books	4.200	4.200	Purchase Books
	Total	4.200	4.200	
Explanation: Reading Is Fundamental (RIF) is a Federal Program that provides free books to disadvantaged students. The Reidsville Zone Elementary Schools participate in this program. The RIF Grant provides 75% and the local system must provide 25% of the support for this program. Our local RIF fund is supplied through generous donations of area service clubs, Reidsville Junior Service League, Reidsville Junior Woman's Club, and the PTO's from the schools that are involved. RIF representatives at these schools purchase low cost books and each school has 3 separate distributions. At each distribution students are allowed to choose one book to add to their home library. In addition to the free book, incentives are provided for students who read 25, 50, 75 and 100 books. Some of these incentives are provided by local businesses (McDonalds of Reidsville and Pete's Burgers of Reidsville) the Local RIF Account and the local school provides the remainder of the incentives.				

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LOCAL CURENT EXPENSE FUND		2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
806 CHILDRENS FUND				
APPROPRIATIONS				
2.7100.806.411	Supplies	3,500	3,000	Supplies for students with special needs
	Total	3,500	3,000	
Explanation:				
The Jackie Stevens Fund was originally set-up by Liberty Embroidery in memory of one of their employees. However, Liberty Embroidery decided not to continue supporting this fund. As result, the name of the fund has been changed to the Children's Fund of Rockingham County. The new fund is supported through the generosity of Duke Power, Ball Corporation, Rockingham County School Central Office and many individuals and groups. The donations to the Rockingham County Children's fund are used to assist students with emergency needs such as clothing, medication, vision and dental. Students needing assistance from this fund are identified by the school nurses or social workers.				

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LOCAL CURRENT EXPENSE FUND				
809 SCHOLAR/ATHLETE PROGRAM				
ACCOUNT		2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.809.411	Awards & Supplies		8,908	Scholar Athletic Awards, Certificates, Rule Books, etc.
			8,908	
Explanation:				
Contributions are received from businesses and middle school dues. Funds are used to pay for scholastic awards to athletes, as well as for rule books and certificates.				

LOCAL CURRENT EXPENSE FUND				
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
815 CAFETERIA BENEFITS		2009-2010	2008-2009	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.6910.815.299	Cafeteria Benefits Expense	600,000	588,000	This is a flow thru expense. Unreimbursed medical expense deductions and dependent care expense deductions are withheld from employees checks and are tax sheltered saving the employee and employer taxes for FICA, federal and state. The withholding goes into the revenue account. When the employee requests reimbursements the expenses are charged to this expenditure code.
	Total	600,000	588,000	

820 CHAPMAN BEQUEST		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS	
APPROPRIATIONS					
2.5110.820.311.334	Contracted Services		2,000		
2.5110.820.312.334	Workshop Expenses		500		
2.5110.820.411.334	Instructional Supplies		11,000		
2.5110.820.411.362	Instructional Supplies		8,020		
2.5110.820.461.334	Purchase of Non-Capitalized Equip.		1,792		
2.5110.820.462.334	Purchase of Small Computer		17,000		
2.5110.820.541.334	Purchase of Equipment		3,500		
2.5110.820.542.334	Computer Hardware		2,000		
	Total		45,812		
Explanation:					
The Chapman Bequest is a result of the generosity of Marguerite Pratt Chapman, who bequested \$352,835 to go for the benefit of Dillard Elementary, New Vision, and McMichael High School. It is to be used for the enrichment of academic activities for those students.					

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843 CULTURAL ARTS	LOCAL CURRENT EXPENSE FUND	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5502.843.162	Substitute Pay	1,700		
2.5502.843.211	Employers Soc. Sec. Cost	130		
2.5502.843.311	Contracted Services	9,250	5,500	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.331	Transportation	2,200		
2.5502.843.411	Instructional Supplies	16,220	24,000	Systemwide funds for cultural arts activities, science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
	Total	29,500	29,500	

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LOCAL CURRENT EXPENSE FUND							
881 ACTIVITY BUS USE				2009-2010	2008-2009		
ACCOUNT		BUDGET	BUDGET	COMMENTS			
CODE	DESCRIPTION						
APPROPRIATIONS							
2.6550.881.329	Transportation Costs	36,000	36,000	Funds for maintenance of activity buses			
	Total	36,000	36,000				

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882 ATHLETICS	LOCAL CURRENT EXPENSE FUND	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	235,200	252,840	Salaries for four athletic directors.
2.5501.882.181	Supplemental Pay - Coaching	451,330	451,330	Coaching salaries
2.5501.882.211	Employers Soc. Sec. Cost	52,520	53,870	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	60,072	57,320	Budgeted at 8.75%.
2.5501.882.231	Employers Hospital Cost	18,108	16,628	Budgeted at \$4,527/employee (4)
2.5501.882.378	Student Accident Ins. - Sports	38,439	38,439	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	30,000	30,000	Funds to help fund athletic programs in high schools & middle schools
2.6580.882.175	Turf Management	7,000	7,000	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	536	536	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	613	570	Budgeted at 8.75%.
2.6580.882.411	Turf Management & Pool Supplies	37,587	37,587	To budget \$33,600 for turf grass management services for athletic fields and \$3927 for pool supplies @ RCHS
	Total	931,405	946,120	
	Total	23,590,641	23,016,225	


COLOR KEY DESCRIPTION

 Natural Increases
Includes raises & state mandated increases

 Reduction in funds

 Reallocated from
different fund source

 New item or increase
to budget

 No changes to budget

Federal Grant Fund

FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	211,747.00	198,053.00	
3.3600.044.000	IDEA VI-B Capacity Bldg/Improve.	49,557.55	50,427.39	
3.3600.048.000	Title IV - Safe & Drug Free Schools and Communities	50,547.48	62,042.00	
3.3600.049.000	IDEA Title VI-B - Pre-School	444,052.19	470,312.78	
3.3600.050.000	ESEA Title I - Basic Prog.	4,328,705.45	3,676,661.00	
3.3600.051.000	ESEA Title I Migrant Education	304,975.57	404,854.00	
3.3600.060.000	IDEA VI-B Handicapped	4,490,339.29	4,952,003.92	
3.3600.103.000	Title II - Improving Teacher Quality	702,167.00	723,004.00	
3.3600.104.000	Title III - Language Acquisition	98,494.00	102,384.00	
3.3600.105.000	Title I School Improvement	77,356.54		
3.3600.107.000	Education Technology	25,462.00	30,176.00	
3.3600.140.000	ARRA - Education Stabilization	3,823,965.00		
3.3600.141.000	ARRA - Title I	2,401,895.44		
3.3600.144.000	ARRA - IDEA VI B	2,981,657.21		
3.3600.145.000	ARRA-IDEA Pre-School	115,187.23		
3.3600.146.000	ARRA-Education Technology	62,569.00		
3.3600.148.000	ARRA-McKinney Vento	16,119.00		
3.3600.149.000	ARRA - Child Nutrition - Equipment	33,619.88		
		<u>20,218,416.83</u>	<u>10,669,918.09</u>	

FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT				
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5120.017.312	Workshop Expenses	500.00		Workshop expense for CTE teachers
3.5120.017.342	Postage	101.00	101.00	Postage fees for CTE mailings
3.5120.017.379	Other Insurance/Judgments	2,642.00	3,000.00	Insurance for Allied Health and interns
3.5120.017.411	Supplies & Materials	35,162.00	63,505.00	Supplies for CTE classes
3.5120.017.418	Computer Software	74,748.00	24,052.00	Software for CTE classes
3.5120.017.422	Repairs	500.00	3,500.00	Repairs for equipment
3.5120.017.461	Non-Capitalized Equipment		3,500.00	Purchase of equipment under \$2000 for classroom
3.5120.017.462	Non-Capitalized Computer Hardware	76,976.00	46,976.00	Purchase of Non-Capitalized Computer Equipment
3.5120.017.541	Purchase of Equipment		6,000.00	Purchase of equipment over \$2000 for classroom
3.5120.017.542	Computer Hardware	4,895.00	21,000.00	Purchase of computers, printers for classroom
3.5870.017.312	Workshop Expenses	7,815.00	16,000.00	Workshop expense for CTE teachers
3.6120.017.315	VoCATS Reproduction Cost		2,000.00	Reproduction of testing materials for middle and high schools
3.6120.017.411	Supplies & Materials	3,400.00	3,400.00	VoCATS supplies
3.6120.017.418	Computer Software VoCATS		700.00	Purchase of testing software for VoCATS
3.6120.017.462	Computer Hardware VoCATS	800.00	800.00	Computer hardware for VoCATS
3.6550.017.312	Workshop Expenses	2,000.00	2,000.00	Workshop expense for CTE staff
3.8100.017.392	Indirect Cost	2,208.00	1,519.00	Overhead costs paid to Rockingham County Schools Payment for indirect cost @ .896%
	Total	211,747.00	198,053.00	

Explanation:

The 017 Federal Budget is used to provide support for CTE educators through the purchasing of equipment, materials and supplies. These funds are also used to provide support for the VoCats Program and to pay expenses for appropriate staff development to support the CTE Program.

FEDERAL GRANT FUND
044 IDEA VI-B CAPACITY BUILDING/IMPROVEMENT

ACCOUNT CODE

DESCRIPTION

2009-2010 BUDGET

2008-2009 BUDGET

COMMENTS

APPROPRIATIONS

3.5210.044.142	Salary - Teacher Assistant	19,826.00	22,120.00	Salary for 1 Day Treatment assistant
3.5210.044.162	Substitute Pay	500.00	500.00	Substitute Pay
3.5210.044.211	Employers Soc. Sec. Cost	1,555.00	1,730.00	Social Security Cost @ 7.65%
3.5210.044.221	Employers Retirement Cost	1,735.00	1,732.00	Retirement Cost @ 8.75%
3.5210.044.231	Employers Hospital Cost	4,527.00	4,097.00	Hospitalization Cost @ \$4,527
3.5210.044.232	Workers Compensation	93.00	93.00	Workers Compensation Cost
3.8100.044.392	Indirect Cost	305.00	271.00	Indirect Cost @ 1.079%
3.8200.044.399	Unbudgeted Federal Grant Fund	21,016.55	19,884.39	Federal Unbudgeted

Total

49,557.55

50,427.39

Explanation:

Revenues: Capacity Building and Improvement (Sliver) Grant monies are awarded for specific purposes, namely the development of programs and services for children with disabilities based on a grant application process.

Expenditures: Salary and benefits for 1 Day Treatment assistant for 2009-2010 school year.

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FEDERAL GRANT FUND
048 TITLE IV - SAFE & DRUG FREE SCHOOLS AND COMMUNITIES

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5310.048.411	Supplies & Materials	7,227.00	4,250.00	Instructional Supplies, Red Ribbon, and Prom Promise
3.5850.048.312	Workshop Expenses	500.00	2,000.00	Workshop Expenses
3.6200.048.113	Salary - General Administ. Director	21,497.00	21,075.00	Salary - Director (25%)
3.6200.048.151	Salary - Office Personnel	11,267.00	22,091.00	Salary - Office Personnel (25%)
3.6200.048.184	Longevity Pay	1,300.00	1,300.00	Longevity Pay
3.6200.048.211	Employers Soc. Sec. Cost (7.65%)	2,606.00	3,402.00	Employers Soc. Sec. Cost
3.6200.048.221	Employers Retirement Cost (8.75%)	2,981.00	3,620.00	Employers Retirement Cost
3.6200.048.231	Employers Hospital Cost (5.196)	2,264.00	3,118.00	Employers Hospital Cost
3.6200.048.232	Employers Workers Compensation	300.00	300.00	Employers Worker's Compensation Insurance Cost
3.8100.048.392	Indirect Cost	539.00	548.00	Indirect Cost
3.8200.048.399	Unbudgeted Federal Grant Fund	66.48	338.00	Unbudgeted Reserve
	Total	50,547.48	62,042.00	

Explanation:
 The purpose of the Safe and Drug-Free Schools and Communities Act is to support programs preventing violence as well as the illegal use of alcohol, tobacco and other drugs in and around schools; that involve parents and communities; and that coordinate with related State and community efforts to foster a safe and drug-free learning environment that supports academic achievement. To achieve the purpose described above, the U.S. Department of Education requires each state and school district applying for Safe and Drug-Free funds to adopt the following performance goal:
 All students will be educated in learning environments that are safe, drug-free, and conducive to learning.

FEDERAL GRANT FUND
049 IDEA TITLE VI-B PRE-SCHOOL

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5230.049.142	Salary - Teacher Assistant	188,917.00	159,583.00	9 Assistants to provide early intervention services
3.5230.049.144	Salary - EC Interpreter		18,209.00	1 Interpreter
3.5230.049.162	Substitute Pay	2,500.00	2,500.00	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	2,500.00	2,500.00	Substitute Pay when teacher assistant subs for teacher
3.5230.049.183	Bonus Pay	2,500.00	2,500.00	Bonus Pay
3.5230.049.184	Longevity Pay	1,000.00	1,000.00	Longevity Pay
3.5230.049.199	Overtime Pay		500.00	Overtime Pay
3.5230.049.211	Employers Soc. Sec. Cost	15,102.00	14,290.00	Employers Social Security Cost
3.5230.049.221	Employers Retirement Cost	17,055.00	14,430.00	Employers Retirement Cost
3.5230.049.231	Employers Hospital Cost	40,743.00	36,873.00	Employers Hospital Cost
3.5241.049.132	Salary - Speech Teachers	40,914.00	53,822.00	Pay 1 speech therapist
3.5241.049.183	Bonus Pay		500.00	Bonus Pay
3.5241.049.211	Employers Soc. Sec. Cost	3,130.00	4,156.00	Employers Social Security Cost @ 7.65%
3.5241.049.221	Employers Retirement Cost	3,580.00	4,253.00	Employers Retirement Cost @ 8.75%
3.5241.049.231	Employers Hospital Cost	4,527.00	4,097.00	Employers Hospital Cost @ \$4,527/employee
3.5241.049.311	Contracted Services - Speech	20,000.00	10,000.00	Contracted Speech Services
3.6201.049.151	Salary - Office Personnel	31,980.00	30,660.00	Salary for Office personnel
3.6201.049.211	Employers Soc. Sec. Cost	2,446.00	2,345.00	Employers Social Security Cost @ 7.65%
3.6201.049.221	Employers Retirement Cost	2,798.00	2,401.00	Employers Retirement Cost @ 8.75%
3.6201.049.231	Employers Hospital Cost	4,527.00	4,097.00	Employers Hospital Cost @ \$4,527/employee
3.6550.049.331	Contracted Pupil Transport	5,000.00	2,500.00	Contracted pupil transportation
3.8100.049.392	Indirect Cost	4,200.00	3,326.00	Indirect Cost
3.8200.049.399	Unbudgeted Federal Grant Fund	50,633.19	95,770.78	Federal Unbudgeted
	Total	444,052.19	470,312.78	

Revenue: Monies are based on a formula including poverty, average expenditures, and ADM. This budget projects a slight increase for 09-10 compared to 08-09.

Expenditures: Expenditures are based on an annual grant application process to support the preschool program for students with disabilities. The current budget includes teachers, interpreters, teacher assistants, therapists, office support and other program supports.

050 ESEA TITLE I - LEA BASIC PROGRAM		FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5330.050.121	Salary Remedial and Supplemental K-12	1,299,215.00	1,462,609.00	38.05 teachers hired (Extra funds were budgeted 08-09)		
3.5330.050.142	Salary - Teacher Assistant	181,310.00	142,490.00	6.39 teacher assistants		
3.5330.050.143	Salary - Tutor (within the instructional day)	169,935.00	118,695.00	15 part time tutors		
3.5330.050.162	Substitute Pay - Regular	46,000.00	39,800.00	Used when teachers paid out of Title I are out sick		
3.5330.050.163	Staff Development Unallocated Substitute	1,180.00	5,051.00	Subs when Title I teachers attend staff development		
3.5330.050.167	Salary - Teacher Assistant - when substituting		1,000.00	Money to pay when a teacher assistant subs for a teacher		
3.5330.050.181	Supplement Pay	72,488.00	68,292.00	Supplement for teachers (5%)		
3.5330.050.183	Incentive/Compensation Bonus Pay	539.00	64,500.00	Staff who receive ABC bonus money		
3.5330.050.184	Longevity Pay		20,000.00	Longevity pay for teachers/assistants		
3.5330.050.197	Salary - Other Assignments (Extended Employment)	134,946.00	20,000.00	Allotted to cover expenses for employees to conduct Staff Dev. Etc.		
3.5330.050.211	Employers Soc. Sec. Cost	135,858.00	147,916.00	Social Security for Title I Teachers/Assistants		
3.5330.050.221	Employers Retirement Cost	227,483.00	136,577.00	Retirement for Title I Teachers/Assistants		
3.5330.050.231	Employers Hospital Cost	20,000.00	202,270.00	Hospitalization Cost for Title I Teachers/Assistants		
3.5330.050.232	Employers Workers Compensation	1,900.00	29,559.00	Title I portion of Worker's Compensation		
3.5330.050.312	Workshop Expenses	1,500.00	3,316.00	Pays for staff development for Title I Staff		
3.5330.050.332	Travel	128,743.00	77,836.00	Travel allowance		
3.5330.050.411	Supplies & Materials (Periodicals)	2,000.00	7,000.00	Supplies used for direct instruction-above and beyond regular		
3.5330.050.418	Computer Software & Supplies	6,000.00	40,807.00	Instructional software to be used in the classroom		
3.5330.050.461	Lease/Purchase of Non-Capitalized Equip.	6,000.00	59,976.00	Purchase of Non Capitalized Classroom Computer Equipment		
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	6,000.00	20,168.00	Purchase of Non Capital Classroom Computer Equipment		
3.5330.050.541	Purchase of Equipment	6,000.00	10,000.00	Capital equipment for the classroom		
3.5330.050.542	Purchase of Computer Equipment	11,000.00		Capital Purchase of classroom computers		
3.5350.050.131	SES Coordinator	842.00	300,000.00	Contracted to oversee Supplemental Services		
3.5350.050.211	Employers Soc. Sec. Cost	395,328.00		Social Security for contract for Supplemental Services		
3.5350.050.311	Contracted Services Other Pupil Support	15,216.00		Supplemental Education Services		
3.5810.050.131	SES Coordinator	1,164.00		Social Security Cost @ 7.65%		
3.5810.050.211	Employers Soc. Sec. Cost	1,331.00		Retirement Cost @ 8.75%		
3.5810.050.221	Employers Retirement Cost	2,264.00		Hospitalization Cost		
3.5810.050.231	Employers Hospital Cost	30,432.00				
3.5830.050.131	SES Coordinator	1,522.00				
3.5830.050.181	Supplement Pay	2,444.00				
3.5830.050.211	Employers Soc. Sec. Cost	2,796.00				
3.5830.050.221	Employers Retirement Cost	4,527.00				
3.5830.050.231	Employers Hospital Cost	39,499.00				
3.5870.050.135	Staff Development Unallocated Substitute			Plans and implements Staff Development for LEA Improvement		

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3.5870.050.163	Staff Development Unallocated Substitute	50,469.00	4,000.00	Sub for Staff Development
3.5870.050.197	Salary - Other Assignments (Extended Employment)	704.00		
3.5870.050.211	Employers Soc. Sec. Cost	6,936.00	306.00	Social Security for those paid from School Improve. Staff Dev.
3.5870.050.221	Employers Retirement Cost	2,607.00		Retirement Cost @ 8.75%
3.5870.050.231	Employers Hospital Cost	4,527.00		Hospitalization Cost
3.5870.050.311	School IMP Contracted Services School	77,500.00		Contracted Services for LEA School Improvement
3.5870.050.312	Workshop Expenses	278,743.00	97,414.00	Staff Development School Improvement
3.5880.050.131	Salary - Parent Involvement	123,321.00	118,116.00	Licensed employees for parent centers
3.5880.050.146	Salary - Parent Involvement	25,000.00	21,134.00	Teacher Assistant
3.5880.050.181	Supplement Pay	6,200.00	6,000.00	Supplement
3.5880.050.184	Longevity Pay	4,500.00	4,500.00	Longevity for Parent Center Employees
3.5880.050.211	Employers Soc. Sec. Cost	12,165.00	11,456.00	Social Security Cost @ 7.65%
3.5880.050.221	Employers Retirement Cost	13,914.00	11,725.00	Retirement Cost @ 8.75%
3.5880.050.231	Employers Hospital Cost	18,108.00	12,291.00	Hospitalization Cost
3.5880.050.311	School IMP Contracted Services School	1,500.00		Contracted Services
3.5880.050.312	Workshop Expenses	1,000.00	1,000.00	Workshop Cost - Parent Involvement related
3.5880.050.332	Travel	1,400.00	1,400.00	Travel Parent Involvement related
3.5880.050.342	Postage	1,000.00	755.00	Postage
3.5880.050.411	Supplies	47,780.00	48,366.00	Used for Parent Involvement
3.6300.050.151	Salary - Office Personnel	43,000.00	41,500.00	Salary Title I Secretary
3.6300.050.184	Longevity Pay	1,400.00	1,500.00	Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	3,397.00	3,290.00	Social Security for Secretary
3.6300.050.221	Employers Retirement Cost	3,885.00	3,367.00	Retirement for Secretary
3.6300.050.231	Employers Hospital Cost	4,527.00	4,097.00	Hospitalization Cost Secretary
3.6300.050.311	Contracted Services Other Pupil Support	84,000.00	84,000.00	Contracted Services Director
3.6300.050.314	Print/Binding Fees	4,000.00	4,300.00	Cost for Printing for Title I
3.6300.050.327	Rentals	14,000.00	16,000.00	Parent Center Rental Space & Copier
3.6300.050.341	Telephone		1,200.00	Telephone expense for Eden Parent Center
3.6300.050.342	Postage	1,129.00	700.00	Postage Expense for Title I
3.6550.050.331	Pupil Transportation - Contracted (Charter)	318,318.00	150,000.00	Transportation cost for choice schools
3.8100.050.392	Indirect Cost	44,158.00	32,382.00	Indirect cost for system
3.8200.050.399	Unbudgeted Federal Grant Fund	186,055.45		Unbudgeted Federal Grant Fund
	Total	4,328,705.45	3,676,661.00	

Explanation:

Title I is the largest Education Program funded by the Federal Government. This program was started in 1965 to provide additional funds to schools whose student population consists of large populations of poor students. The program provides funds for additional teachers, tutors, supplies, staff development, parent involvement and many other items as listed.

051 ESEA TITLE I - MIGRANT REGULAR		FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5330.051.135	Salary - Teacher	33,993.00				
3.5330.051.143	Salary - Tutors	83,092.00	105,600.00			4 full time equivalent tutors
3.5330.051.181	Supplement Pay	1,700.00				
3.5330.051.183	Incentive Pay		1,000.00			Staff who receive ABC bonus money
3.5330.051.184	Longevity Pay	900.00	2,000.00			Longevity for employees
3.5330.051.211	Employers Soc. Sec. Cost	9,156.00	8,308.00			Social Security for Migrant Tutor Staff
3.5330.051.221	Employers Retirement Cost	9,742.00	8,503.00			Retirement for Migrant Staff
3.5330.051.231	Employers Hospital Cost	22,240.00	19,666.00			Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	1,400.00	3,100.00			Migrant portion of system worker's comp
3.5330.051.311	Contracted Services		2,421.00			
3.5330.051.312	Workshop Expenses	2,334.00	2,008.00			Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel		6,178.00			Tutors travel
3.5330.051.411	Supplies & Materials	2,250.00	4,286.00			Supplies for Tutors/Recruiters
3.5330.051.542	Purchases of Computer Equipment		1,000.00			
3.6110.051.341	Telephone	1,500.00				
3.6110.051.342	Postage	1,000.00				
3.6200.051.153	Salary - Migrant Recruiter	5,000.00	76,140.00			Salary for 4 Migrant Recruiters
3.6200.051.184	Longevity Pay	1,286.00				
3.6200.051.211	Employers Soc. Sec. Cost	481.00	5,825.00			Social Security cost for Director, Secretary and Recruiters
3.6200.051.221	Employers Retirement Cost	512.00	5,962.00			Retirement for Secretary/recruiters
3.6200.051.231	Employers Hospital Cost	2,037.00	12,291.00			Hospitalization Cost Secretary/Recruiter
3.6200.051.311	Contracted Services	11,000.00	3,000.00			Hotline
3.6200.051.332	Travel	6,500.00	2,418.00			
3.6200.051.342	Postage	1,341.00	400.00			Postage
3.6300.051.113	Salary - Director	40,900.00	76,746.00			Salary for Director
3.6300.051.184	Longevity Pay	1,806.00	4,500.00			Longevity Cost Director
3.6300.051.211	Employers Soc. Sec. Cost	3,267.00	6,215.00			Social Security cost for Director
3.6300.051.221	Employers Retirement Cost	3,476.00	6,362.00			Retirement for Director
3.6300.051.231	Employers Hospital Cost	2,162.00	4,097.00			Hospitalization Cost Director
3.6300.051.312	Workshop Expenses		3,021.00			
3.6300.051.332	Travel		3,987.00			Travel expenses for Director
3.6300.051.341	Telephone		2,600.00			Phone for office & Cell Phone Service for Recruiters
3.6300.051.342	Postage		492.00			
3.6400.051.152	Salary - Technology Support	39,630.00	17,379.00			Data entry salary (75%)
3.6400.051.184	Longevity Pay	950.00				

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3.6400.051.211	Employers Soc. Sec. Cost	3,104.00	1,329.00	
3.6400.051.221	Employers Retirement Cost	3,303.00	1,361.00	
3.6400.051.231	Employers Hospital Cost	4,157.00	3,073.00	
3.6400.051.312	Workshop Expenses	500.00		
3.6400.051.411	Supplies & Materials	1,000.00		
3.8100.051.392	Indirect Cost	3,256.00	3,586.00	Indirect cost for system
3.8200.051.399	Unbudgeted Federal Grant Fund	0.57		
	Total	304,975.57	404,854.00	

Explanation:

Migrant Education is a program of the Federal Government. This program is to provide services to Migrant families and students. The following are examples of services paid from this budget: tutors, recruiters, supplies, staff development, parent involvement, summer school opportunities and many other items as listed above. The budget indicates the planned use of this money for the students of Rockingham County Schools.

060 IDEA VI-B HANDICAPPED		FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5210.060.121	Salary - Teachers	716,715.00	774,010.00	Salary for 20.5 teachers	
3.5210.060.133	Salary - Psychologist	232,474.00	225,901.00	Salary for 4.4 FTE psych's & 1 month each for 3 psych's	
3.5210.060.142	Salary - Teacher Assistants	1,461,221.00	1,703,524.00	Salary for 68.78 teacher assistants	
3.5210.060.144	Salary - EC Interpreter	117,265.00	89,268.00	Salary for 4 interpreters	
3.5210.060.145	Salary - Therapist		51,027.00	Salary for 1 occupational therapist	
3.5210.060.162	Substitute Pay	10,500.00	10,500.00	Substitute Pay	
3.5210.060.167	Salary - TA Sub for Teachers	5,000.00	10,000.00	Sub pay for teacher assistants who subs for teachers	
3.5210.060.181	Salary - Supplement Pay	46,352.00	49,996.00	Supplementary Pay	
3.5210.060.183	Career Development/Incentive Pay	23,200.00	20,312.00	Bonus Pay	
3.5210.060.184	Longevity Pay	14,175.00	14,175.00	Longevity pay	
3.5210.060.199	Overtime Pay		5,000.00	Overtime Pay	
3.5210.060.211	Employers Soc. Sec. Cost	200,958.00	225,959.00	Employers Social Security Cost @ 7.65%	
3.5210.060.221	Employers Retirement Cost	222,788.00	229,028.00	Employers Retirement Cost @ 8.75%	
3.5210.060.231	Employers Hospital Cost	435,633.00	473,665.00	Employers Hospitalization Cost	
3.5210.060.232	Workers Compensation Cost	16,810.00	15,614.00	Workers Compensation Cost	
3.5210.060.311	Contracted Services - Communication Service	5,000.00	20,000.00	Contracted Interpreting services	
3.5210.060.312	Workshop Expenses - Staff Development		5,000.00	Workshop Expenses	
3.5240.060.132	Salary - Speech	42,550.00	53,760.00	Salary for 1 speech therapist	
3.5240.060.181	Salary - Supplement Pay		1,920.00	Supplement Pay	
3.5240.060.211	Employers Soc. Sec. Cost	3,255.00	4,260.00	Employers Social Security Cost	
3.5240.060.221	Employers Retirement Cost	3,723.00	3,157.00	Employers Retirement Cost	
3.5240.060.231	Employers Hospital Cost	4,527.00	4,097.00	Employers Hospitalization Cost	
3.5240.060.311	Contracted Services - Speech	32,400.00	112,015.00	Speech services - Individual	
3.5250.060.311	Contracted Services - Audiology	2,000.00	38,400.00	Contracted Audiology	
3.5840.060.145	Salary - Health Services	104,910.00	46,030.00	Salary for 3 day treatment qps	
3.5840.060.211	Employers Soc. Sec. Cost	8,026.00	3,521.00	Employers Social Security Cost	
3.5840.060.221	Employers Retirement Cost	9,180.00	3,604.00	Employers Retirement Cost	
3.5840.060.231	Employers Hospital Cost	13,581.00	4,097.00	Hospitalization Cost	
3.5840.060.311	Contracted Services	10,000.00	183,563.00	Contracted Physical/Occupational Therapy services	
3.6200.060.113	Salary - Director	75,178.00	45,202.00	Salary for 1 Exceptional Children Coordinator	
3.6200.060.151	Salary - Office	82,439.00	78,058.00	Salary for 2 office support personnel	
3.6200.060.184	Longevity Pay	3,800.00	2,000.00	Longevity Pay	
3.6200.060.211	Employers Soc. Sec. Cost	12,348.00	9,582.00	Employers Soc. Sec. Cost at 7.65%	
3.6200.060.221	Employers Retirement Cost	14,124.00	9,808.00	Employers Retirement Cost at 8.75%	
3.6200.060.231	Employers Hospital Cost	13,581.00	10,775.00	Employers Hospitalization Cost	

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3.6201.060.151	Salary - Office Personnel	20,418.00	19,685.00	Salary for .5 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	1,562.00	1,506.00	Employers Soc. Sec. Cost at 7.65%
3.6550.060.147	Salary - Bus Monitor	226,522.00	196,040.00	Salary for 12.625 bus monitors
3.6550.060.199	Overtime Pay - Bus Monitor		5,000.00	Overtime Pay
3.6550.060.211	Employers Soc. Sec. Cost	17,329.00	15,380.00	Employers Social Security Cost
3.6550.060.221	Employers Retirement Cost	17,185.00	12,993.00	Employers Retirement Cost
3.6550.060.231	Employers Hospital Cost	57,906.00	46,988.00	Employers Hospitalization Cost
3.8100.060.392	Indirect Cost	46,231.00	43,316.00	Indirect Cost
3.8200.060.399	Unbudgeted Federal Grant Fund	159,473.29	74,267.92	Unbudgeted funds
	Total	4,490,339.29	4,952,003.92	

Explanation:

Revenue: Monies are based on a formula that includes poverty, average expenditures, and ADM. This budget projects a decrease of \$300,000 compared to 08-09.

Expenditures: Expenditures for the current monies are controlled by a grant application process. Monies will support the special education program by paying for teachers, psychologists, interpreters, teacher assistants, qualified professionals (for day treatment), director and office staff, bus monitors, and other program support.

FEDERAL GRANT FUND
103 TITLE II - IMPROVING TEACHER QUALITY

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.103.121	Salary - Teacher	500,800.00	513,201.00	14.5 teachers hired
3.5110.103.162	Substitute Pay for Sick	10,923.00	10,982.00	Money to cover subs for Title II teachers - Sick days
3.5110.103.181	Supplement	28,600.00	25,177.00	Supplement for Teachers in Title II
3.5110.103.183	ABC Bonus		17,436.00	Bonus money for those teachers working at a qualifying school
3.5110.103.211	Social Security	41,335.00	43,360.00	Social Security for Title II Teachers/Assistants
3.5110.103.221	Retirement	43,093.00	43,520.00	Retirement for Title II Teachers/Assistants
3.5110.103.231	Hospitalization	60,277.00	59,407.00	Hospitalization Cost for Title II Teachers/Assistants
3.5110.103.232	Workers Compensation Insurance	3,500.00	3,500.00	Title II portion of Worker's Compensation
3.5110.103.312	Workshop Expenses	6,143.00		
3.8100.103.392	Indirect Cost - .852%	7,495.00	6,421.00	Indirect cost for system
3.8200.103.399	Unbudgeted Federal Grant Fund	1.00		
	Total	702,167.00	723,004.00	

Explanation:
 Title II is a Federally funded program. The 1st key components of this program , Improving Teacher Quality (PRC 103), continues to place emphasis on maintaining and increasing the number of reduced class size positions. The 2nd component emphasizes recruiting, hiring and maintaining "highly qualified teachers and principals".

The budget indicates the planned use of this money for the students of Rockingham County Schools.

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104 TITLE III - LANGUAGE ACQUISITION		FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5270.104.121	Salary Limited English Proficient Teachers		32,000.00		Salaries for one 50% teacher
3.5270.104.142	Salary - Teacher Assistant	24,137.00	21,000.00		Salary Teacher Assistant for ESL program
3.5270.104.143	Tutor - (within instructional day)	-	16,000.00		Tutors
3.5270.104.162	Substitute Pay		300.00		Sub for teacher paid from program
3.5270.104.163	Sub. Workshop	392.00	600.00		Sub for workshop sub
3.5270.104.181	Supplement	2,300.00	1,500.00		Supplement for Teachers paid out of 104
3.5270.104.183	ABC Bonus		1,000.00		ABC Bonus
3.5270.104.184	Longevity Pay	900.00	800.00		Longevity Pay
3.5270.104.211	Employers Soc. Sec. Cost	2,121.00	5,600.00		Social Security for Teachers/Assistants
3.5270.104.221	Employers Retirement Cost	2,225.00	4,408.00		Retirement for Teachers/Assistants
3.5270.104.231	Employers Hospital Cost	4,157.00	8,194.00		Hospitalization Cost for Teachers/Assistants
3.5270.104.232	Workers Compensations	700.00	600.00		Title III Portion of Workers' Compensation
3.5270.104.312	Workshop Expenses	2,430.00	2,000.00		Staff Development
3.5270.104.332	Travel	1,000.00	5,473.00		Travel for staff
3.5270.104.411	Instructional Supplies	1,737.00	2,000.00		Supplies to be used for Instruction
3.5330.104.121	Salary Limited English Proficient Teachers	43,277.00			
3.5330.104.162	Substitute Pay	1,000.00			
3.5330.104.211	Employers Soc. Sec. Cost	3,387.00			
3.5330.104.221	Employers Retirement Cost	3,523.00			
3.5330.104.231	Employers Hospital Cost	4,157.00			
3.8100.104.392	Indirect Cost	1,051.00	909.00		Paid to system to cover administration expenses
	Total	98,494.00	102,384.00		

Explanation:
 Title III Language Acquisition (PRC 104) is a federally funded program. This is a program to supplement services for immigrant and limited English Proficient Students. Translation services, and 50% teaching position are taken from this budget to supplement instruction for limited English Proficient Students.

The budget indicates the planned use of this money for the students of Rockingham County Schools.

105 TITLE I SCHOOL IMPROVEMENT		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.105.142	Salary - Teacher Assistant	21,330.00		Salary for teacher assistant
3.5330.105.211	Employers Soc. Sec. Cost	1,632.00		Social Security Cost
3.5330.105.221	Employers Retirement Cost	1,736.00		Retirement Cost
3.5330.105.231	Employers Hospital Cost	4,157.00		Hospital Cost
3.5330.105.411	Instructional Supplies	47,675.00		Instructional Supply
3.8100.105.392	Indirect Cost	826.00		Indirect Cost
3.8200.105.399	Unbudgeted Federal Grant Fund	0.54		
	Total	77,356.54	-	
<p>Explanation:</p> <p>This federal money is available from the state only for Title I Schools in School Improvement. The schools write a plan, that must be approved by NCDPI, which outlines how they will spend this money to focus on students needs. The amount of money that our schools receive decreases with the number of schools across the state who are in school improvement.</p>				

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

107 EDUCATIONAL TECHNOLOGY-FORMULA

ACCOUNT CODE	DESCRIPTION	2009-2010	2008-2009	COMMENTS
		BUDGET	BUDGET	
APPROPRIATIONS				
3.5110.107.163	Substitute Pay	7,497.00	11,000.00	
3.5110.107.197	Salary - Summer Workshop Instructor	14,462.00	13,833.00	
3.5110.107.211	Employers Soc. Sec. Cost	1,680.00	1,058.00	
3.5110.107.221	Employers Retirement Cost	1,265.00	1,083.00	
3.5110.107.461	Lease/Purchase of Non-Capitalized Equip.		2,934.00	
3.8100.107.392	Indirect Cost	269.00	268.00	0.895%
3.8200.107.399	Unbudgeted Federal Grant Funds	289.00		
Total		25,462.00	30,176.00	
Explanation:				

FEDERAL GRANT FUND
140 ARRA - EDUCATION STABILIZATION

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5400.140.151	Salary - Office	835,047.00		
3.5400.140.211	Employers Soc. Sec. Cost	63,881.00		Budgeted @ 7.65%
3.5400.140.221	Employers Retirement Cost	73,067.00		Budgeted @ 8.75%
3.5400.140.231	Employers Hospital Cost	108,648.00		Budgeted @ \$4,527/employee
3.6110.140.151	Salary - Office	42,106.00		
3.6110.140.211	Employers Soc. Sec. Cost	3,221.00		Budgeted @ 7.65%
3.6110.140.221	Employers Retirement Cost	3,684.00		Budgeted @ 8.75%
3.6110.140.231	Employers Hospital Cost	4,527.00		Budgeted @ \$4,527/employee
3.6540.140.173	Salary - Custodian	1,024,136.00		
3.6540.140.211	Employers Soc. Sec. Cost	78,346.00		Budgeted @ 7.65%
3.6540.140.221	Employers Retirement Cost	89,612.00		Budgeted @ 8.75%
3.6540.140.231	Employers Hospital Cost	183,887.00		Budgeted @ \$4,527/employee
3.6610.140.151	Salary - Office	336,411.00		
3.6610.140.211	Employers Soc. Sec. Cost	25,735.00		Budgeted @ 7.65%
3.6610.140.221	Employers Retirement Cost	29,436.00		Budgeted @ 8.75%
3.6610.140.231	Employers Hospital Cost	31,689.00		Budgeted @ \$4,527/employee
3.6620.140.151	Salary - Office	539,229.00		
3.6620.140.211	Employers Soc. Sec. Cost	41,251.00		Budgeted @ 7.65%
3.6620.140.221	Employers Retirement Cost	47,183.00		Budgeted @ 8.75%
3.6620.140.231	Employers Hospital Cost	57,040.00		Budgeted @ \$4,527/employee
3.6940.140.151	Salary - Office	163,213.00		
3.6940.140.211	Employers Soc. Sec. Cost	12,486.00		Budgeted @ 7.65%
3.6940.140.221	Employers Retirement Cost	14,281.00		Budgeted @ 8.75%
3.6940.140.231	Employers Hospital Cost	15,845.00		Budgeted @ \$4,527/employee
3.8200.140.399	Unbudgeted Federal Grant Fund	4.00		
	Total	<u>3,823,965.00</u>		

Explanation:
 These are the stabilization funds of the federal stimulus money. These funds replace the State -003- non-instructional support funds for 2009-10 and 2010-11.

ROCKINGHAM COUNTY SCHOOLS

141 ARRA - TITLE I		FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5330.141.121	Salary - Teacher	1,189,490.00				
3.5330.141.143	Tutors	40,000.00				
3.5330.141.162	Substitute Pay	33,400.00				
3.5330.141.181	Supplement	59,478.00				
3.5330.141.211	Employers Soc. Sec. Cost	101,160.00				
3.5330.141.221	Employers Retirement Cost	101,665.00				
3.5330.141.231	Employers Hospital Cost	138,844.00				
3.5880.141.411	Supplies & Materials	60,353.00				
3.8100.141.392	Indirect Cost	18,607.00				
3.8200.141.399	Unbudgeted Federal Grant Fund	658,898.44				
	Total	<u>2,401,895.44</u>				
<p>Explanation</p> <p>The American Recovery and Reinvestment Act (ARRA) is the source for PRC 141 funds. These funds were allocated to Title I and therefore are regulations. During the 2009-2010 and 2010-2011 school years the majority of the PRC 141 ARRA funds will be used to save teaching positions.</p>						

ROCKINGHAM COUNTY SCHOOLS

144 ARRA-IDEA VIB		FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5210.144.121	Salary - Teacher	74,079.00				
3.5210.144.142	Salary - Teacher Assistant	416,881.00				Salary for 10 teacher assistants
3.5210.144.144	Salary - Interpreter	105,539.00				
3.5210.144.146	Salary - Teacher	52,025.00				Summer contracted staff
3.5210.144.162	Substitute Pay	5,000.00				Substitute pay
3.5210.144.163	Substitute Pay	10,000.00				
3.5210.144.211	Employers Soc. Sec. Cost	50,760.00				Social Security Cost
3.5210.144.221	Employers Retirement Cost	56,746.00				Retirement Cost
3.5210.144.231	Employers Hospital Cost	114,533.00				Hospitalization Cost
3.5210.144.311	Contracted Services	20,000.00				Contracted Interpreting services
3.5210.144.312	Workshop Expenses	10,000.00				Workshop expenses
3.5210.144.326	Contracted Services	5,000.00				Repair/maintenance
3.5210.144.411	Supplies & Materials	47,000.00				Supplies & materials for math/reading grant & other
3.5210.144.461	Lease/Purchase of Non-Capitalized Equip.	5,000.00				Equipment under \$2000
3.5210.144.462	Computer Equipment	100,000.00				Computer equipment under \$2000
3.5210.144.541	Purchase of Equipment	5,000.00				Equipment over \$2000
3.5240.144.311	Contracted Services	150,000.00				Speech services - Business
3.5250.144.311	Contracted Services	40,800.00				Audiology services - Business
3.5840.144.311	Contracted Services	208,260.00				Physical Therapy services - Business
3.8100.144.392	Indirect Cost	15,879.00				Indirect cost
3.8200.144.399	Unbudgeted Federal Grant Fund	1,489,155.21				Federal unbudgeted
	Total	2,981,657.21				
Explanation:						
School age:						
ARRA funds are formula funds and can only be used for items allowable for PRC60 (IDEA). In other words, these additional monies can only be used for special education purposes.						
The intent of all ARRA monies is to save jobs and stimulate the economy. Federal guidelines noted the following suggested uses for these (special education) ARRA funds:						
Assistive technology (AT) devices/ training on uses to access general curriculum						
Intensive district-wide professional development						
Develop/expand capacity to collect/use data						
Expand inclusive placement options for preschoolers						
Develop job placements for youths with disabilities.						

145 ARRA-IDEA PRE-SCHOOL FEDERAL GRANT FUND

ACCOUNT CODE

DESCRIPTION

2009-2010 BUDGET

2008-2009 BUDGET

COMMENTS

APPROPRIATIONS

3.5230.145.121	Salary - Teacher	34,040.00		Salary for preschool teacher
3.5230.145.146	Salary - Teacher	2,050.00		Salary for summer screening staff
3.5230.145.162	Substitute Pay	300.00		Substitute pay
3.5230.145.211	Employers Soc. Sec. Cost	2,784.00		Social Security Cost
3.5230.145.221	Employers Retirement Cost	3,158.00		Retirement Cost
3.5230.145.231	Employers Hospital Cost	4,527.00		Hospitalization Cost
3.5230.145.411	Supplies & Materials	1,275.00		Instructional supplies
3.5241.145.146	Salary - Teacher	7,380.00		Salary for 2 months @ 50% for speech therapist
3.5241.145.211	Employers Soc. Sec. Cost	565.00		Social Security Cost
3.5241.145.221	Employers Retirement Cost	646.00		Retirement Cost
3.8100.145.392	Indirect Cost	612.00		Indirect Cost
3.8200.145.399	Unbudgeted Federal Grant Fund	57,850.23		Federal unbudgeted
	Total	115,187.23		

Explanation:

Preschool:

ARRA funds are formula funds and can only be used for items allowable for PRC49 (IDEA preschool). In other words, these additional monies can only be used for special education preschool purposes. The intent of all ARRA monies is to save jobs and stimulate the economy.

ARRA preschool funds are being used to offset reductions in State and local (More at Four) funding (to maintain jobs and programs). Specifically funds this year include one teacher as well as speech and teacher staff and materials to do required summer screenings. These uses will utilize about half of the funds; the remainder will be used next year. All funds must be used by September 30, 2011.

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND
146 ARRA-EDUCATION TECHNOLOGY

ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.146.181	Supplement	2,365.00		
3.5110.146.184	Longevity	709.00		
3.5110.146.211	Employers Soc. Sec. Cost	235.00		
3.5110.146.221	Employers Retirement Cost	269.00		
3.5860.146.146	Salary - Teacher	44,430.00		
3.5860.146.211	Employers Soc. Sec. Cost	3,399.00		
3.5860.146.221	Employers Retirement Cost	3,888.00		
3.5860.146.231	Employers Hospital Cost	4,527.00		
3.8100.146.392	Indirect Cost	645.00		
3.8200.146.399	Unbudgeted Federal Grant Fund	2,102.00		
	Total	<u>62,569.00</u>		
<p>Explanation: The money is stimulus money or ARRA funds. The purpose of the grant is to expand technology support to schools. There is a mandatory requirement to spend 25% on professional development. We would like to keep this money in the county rather than pay for another outside consultant.</p>				

ROCKINGHAM COUNTY SCHOOLS

148 ARRA - MCKINNEY VENTO		FEDERAL GRANT FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5330.148.411	Supplies & Materials	12,968.00				
3.6550.148.331	Transportation	2,979.00				
3.8100.148.392	Indirect Cost	172.00				
	Total	<u>16,119.00</u>				
Explanation:						
This grant was written to access stimulus funds for Homeless Students in Rockingham County Schools. The funds were allocated based on the Spring headcount. These funds must be expended by the end of the 2010-2011 school year.						

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ROCKINGHAM COUNTY SCHOOLS

149 CHILD NUTRITION - EQUIPMENT - ARRA		FEDERAL GRANT FUND		COMMENTS
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET	
APPROPRIATIONS				
3.7200.149.541	Equipment	33,619.00		
3.8200.149.399	Unbudgeted Federal Grant Fund	0.88		
	Total	33,619.88		
	Total	<u>20,218,416.83</u>		

Capital Outlay Fund

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND				
ACCOUNT CODE	DESCRIPTION	2009 - 2010 BUDGET	2008 - 2009 BUDGET	COMMENTS
REVENUE				
4.4110.000.000	County Appropriation	1,151,525	1,269,775	Consists of \$500,000 from the county for categories II & III, and \$769,775 from the school systems capital reserve building fund for category I.
4.4840.000.000	Insurance Settlement	14,850		
4.4910.000.000	Fund Balance Appropriated	501,362	400,000	
4.3400.077.000	Capital Building Funds	149,037		
	Total	1,816,774	1,669,775	

11/7/05

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2009 - 2010	2008 - 2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I				
APPROPRIATIONS				
4.9000.077.512	Land Additions to Existing Sites	137,475		Purchase of 5 parcels of property adjacent to Douglass School
4.9000.801.529	Roofs-Replacement/Repair	300,000	254,000	Roof Replacements as identified
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ	92,598	92,598	Upkeep/replacement of HVAC Equipment
4.9003.801.529	Code/Security Improvements/Repair	32,500	57,500	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg. Reg.
4.9005.801.529	Floor Coverings/Refinishing	56,000	81,000	Wooden gym floors, tile, carpet
4.9006.801.529	Covered Walkways	15,000	20,000	Installation/renovation as identified
4.9007.801.529	Classroom/Building Renovations	80,000	100,000	Renovations & projects as identified
4.9008.801.529	Paving/Gravel/Sealing	90,000	50,000	Parking lot paving, repair, striping
4.9009.801.529	Emergency Repair	25,000	35,000	Emergency repairs to buildings
4.9010.801.529	Grounds Improvement	71,562	20,000	Playgrounds, tree service, fencing, grading, seeding
4.9013.801.529	General Repair	58,000	50,000	General upkeep of buildings as identified
4.9014.801.529	Communications/Intercom/Fire System	35,500	35,500	Replace/Repair as identified
4.9019.801.529	Bus Garage Equipment	12,000	5,000	Equipment for bus garage
4.9025.801.529	Mobile Units - (4 units)	10,000	20,000	Relocate mobile unit(s)
4.9031.801.529	Boiler Replacement/Parts	48,000	46,000	Upkeep/replacement of boilers & equipment
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	120,177	190,177	Repair/replace/upgrade/parts for bleachers/fencing/tracks
4.9041.801.529	Auditorium-Parts/Upgrades/Curtains	50,000	30,000	As identified
4.9042.801.529	Swimming Pool - RCHS	40,000	40,000	Repair of pool, equipment
TOTAL		1,273,812	1,126,775	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2009 - 2010	2008 - 2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY 11				
APPROPRIATIONS				
4.5110.802.541	Technology Equipment, etc.	57,500	55,000	Technology needs other than computers, printers, hardware
4.5110.802.542	Computer/Printers	120,000	120,000	Computer, printer, hardware
4.5115.802.541	Technology Equipment, etc.			Technology needs other than computers, printers, hardware
4.5400.801.541	School Capital Outlay	170,000	160,000	Money allocated to schools based on ADM
4.5401.801.541	Equipment/Furnishings	50,823	48,000	School needs as identified
4.6550.801.551	Bus Garage Vehicles/Equipment		8,000	Equipment needs
4.6550.802.542	Bus Garage Computers/Equipment	3,000	2,000	Computers/printers/etc.
4.6610.801.542	Finance Dept. - Equipment	20,177	20,177	Lease on AS400 Computer
4.6820.802.542	TIMS, N.C. Wise Equipment	25,000	54,000	Computers/Printers
	TOTAL	446,500	467,177	

ROCKINGHAM COUNTY SCHOOLS

CATEGORY III				
APPROPRIATIONS				
4.6580.801.551	Maintenance Vehicles/Equipment	74,962	45,000	Lease & Purchase/Repair parts
4.9301.881.551	Activity Buses	21,500	30,823	Purchases of Activity Buses
	TOTAL	96,462	75,823	
	GRAND TOTAL	1,816,774	1,669,775	

School Food Service Fund

9/23/2009

ROCKINGHAM COUNTY SCHOOLS

SCHOOL FOOD SERVICE		2009-2010	2008-2009	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
REVENUE				
5.3811.035.000	USDA Grants - Regular	3,700,000	3,500,000	Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	380,000	400,000	Value of USDA donated food
5.4311.035.000	Paid Student Breakfast Sales	52,000	81,000	Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	10,000	14,000	Cafeteria sales by approved student status
5.4313.035.000	Adult Breakfast Sales	100	3,800	Cafeteria sales to school staff
5.4314.035.000	Paid Student Lunch Sales	1,161,400	1,235,000	Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	52,800	70,000	Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	141,000	150,000	Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	958,500	1,471,050	Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	18,300	17,000	Sales to outside agencies(Headstart, Daycare)
5.4322.035.000	Catered Lunch Sales	104,100	119,000	Sales to outside agencies(Headstart, Daycare)
5.4323.035.000	Suppers & Banquets	6,300	6,700	
5.4324.035.000	Catered Supplements	34,000	30,000	
5.4341.035.000	State Kindergarten Reimbursement	13,950	19,000	
5.4430.035.000	Contributions & Donations	1,000	1,000	
5.4450.035.000	Interest Earned on Investments	1,000	5,100	Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	1,000	1,000	Rebates, commissions, return check fees
5.4922.035.000	Transfer from Local Current Expense Fund	350,000	220,000	Salaries/benefits for director and assistant
	TOTAL	6,985,450	7,343,650	

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ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SCHOOL FOOD SERVICE DESCRIPTION	2009-2010 BUDGET		2008-2009 BUDGET		COMMENTS
APPROPRIATIONS						
5.7200.035.151	Office Personnel	132,000	124,000	124,000	Salaries for office personnel	
5.7200.035.165	Substitutes	141,000	197,000	197,000	Salaries for warehouse/delivery person	
5.7200.035.171	Drivers	62,700	62,000	62,000	Salaries for cafeteria employees	
5.7200.035.174	Child Nutrition Employees	1,345,000	1,445,000	1,445,000	Salaries for cafeteria managers	
5.7200.035.176	Managers	502,500	574,000	574,000	Salaries for applicable employees	
5.7200.035.184	Longevity Pay	41,400	40,000	40,000	Payments for applicable employees	
5.7200.035.185	Bonus Leave Pay	3,300	10,000	10,000		
5.7200.035.188	Annual Leave	11,250	20,000	20,000	Pay out of annual leave for retirement/resignations	
5.7200.035.189	Payments for Short Term Disability	3,800	1,000	1,000	Short-term disability for approved workers	
5.7200.035.199	Overtime Pay	700	1,200	1,200		
5.7200.035.211	Employers Soc. Sec. Cost	165,600	181,000	181,000	Budgeted at 7.65%	
5.7200.035.221	Employers Retirement Cost	168,500	172,000	172,000	Budgeted at 8.14%. Increased from 7.83%	
5.7200.035.231	Employers Hospital Cost	557,500	470,000	470,000	Budgeted at \$4,317/employee	
5.7200.035.232	Workers Compensation	118,500	75,000	75,000		
5.7200.035.233	Employers Unemployment Ins.	500	500	500		
5.7200.035.312	Workshop Expenses/Allowable Travel	13,200	14,000	14,000	Training for all child nutrition employees	
5.7200.035.314	Printing & Binding Fees	12,900	12,000	12,000	Printing of Free/Reduced applications & menus	
5.7200.035.326	Contracted Repairs & Maintenance	17,550	12,000	12,000	Annual Hood/Fire Protection inspections & repairs	
5.7200.035.327	Rentals/Leases	750	900	900	Uniforms for delivery person, pagers	
5.7200.035.329	Other Property Services	800	800	800		
5.7200.035.332	Travel	19,800	17,000	17,000	Travel between schools, meetings, banks	
5.7200.035.344	Mobile Communications	1,000	1,400	1,400		
5.7200.035.361	Member Dues & Fees	700	450	450		
5.7200.035.372	Vehicle Liability Insurance	1,400	1,100	1,100	Liability insurance on delivery truck/van	
5.7200.035.411	Supplies & Materials	5,400	2,800	2,800	Software, printer cartridges, cafeteria/office supplies	
5.7200.035.418	Computer Software/Supplies	22,200	17,000	17,000		
5.7200.035.422	Repair Parts/Materials	75,000	67,000	67,000	Cafeteria equipment repair parts	
5.7200.035.451	Purchased Food	2,500,000	3,000,000	3,000,000	Food purchased for use in cafeterias	
5.7200.035.452	Commodity Foods	380,000				
5.7200.035.453	Food Processing/Other Supplies	285,000	333,500	333,500	Utensils, disposables, cleaning, sanitizing supplies	

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ROCKINGHAM COUNTY SCHOOLS

5.7200.035.462	Purchase of Non-Capitalized Equip.	10,000	7,000	Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	10,000	5,000	New equipment to replace items not repairable
5.7200.035.571	Depreciation	25,500	39,000	Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	350,000	440,000	Indirect Cost calculated by USDA formula
	TOTAL	6,985,450	7,343,650	
<p>Child Nutrition is an enterprise fund operated similar to private business. Revenues are generated primarily from sales of meals to students, federal reimbursement for meals served and some catered meals to child care agencies outside the school system. Expenses are paid from these funds.</p> <p>Child Nutrition must maintain a separate budget not only for local purposes, but also for state and federal regulations as set forth in Federal Register, Subchapter A. Due to extreme increases in food and supply cost and nutrition standards and mandates, Child Nutrition has been unable to generate funds to pay 100% indirect cost. The state expects Child Nutrition programs to provide foods of higher nutrition standards but does not provide funding to offset the higher costs. In addition, the state does not provide any funding to support cost of living increases.</p>				

Special Fund

ROCKINGHAM COUNTY SCHOOLS

SPECIAL FUND		2009-2010	2008-2009	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
6.4210.701.000	Tuition and Fees	685,756	745,257	
	Total	685,756	745,257	

ROCKINGHAM COUNTY SCHOOLS

701 SCHOOL AGE CHILD CARE		SPECIAL FUND		COMMENTS	
ACCOUNT CODE	DESCRIPTION	2009-2010 BUDGET	2008-2009 BUDGET		
APPROPRIATIONS					
6.7100.701.121	Salary - Teacher	505,000	3,967	Salary for .1 - licensing teacher	
6.7100.701.178	Salary - Hourly Associates	2,500	538,500	Salary for hourly associates	
6.7100.701.184	Longevity Pay	500	2,500	Longevity Pay	
6.7100.701.185	Bonus Leave Pay	1,500	500	Bonus Leave Pay	
6.7100.701.188	Annual Leave Pay	3,000	1,500	Annual Leave Pay	
6.7100.701.189	Short Term Disability	100	2,000	Short Term Disability Pay	
6.7100.701.199	Overtime Pay	39,214	100	Overtime Pay	
6.7100.701.211	Employers Soc. Sec. Cost	30,853	42,004	Budgeted @ 7.65%	
6.7100.701.221	Employers Retirement Cost	40,743	28,943	Budgeted @ 8.75%.	
6.7100.701.231	Employers Hospital Cost	3,075	51,755	Budgeted @ \$4,527/employee	
6.7100.701.232	Workers Compensation	11,645	3,075	Workers Compensation	
6.7100.701.233	Unemployment	2,500	11,645	Unemployment Cost	
6.7100.701.312	Staff Development	1,000	3,500	Workshop Expenses	
6.7100.701.314	Printing & Binding	5,000	1,500	Printing & Binding	
6.7100.701.332	Travel	7,000	8,500	Itinerant travel	
6.7100.701.333	Field Trips	5,000	7,000	Field Trips	
6.7100.701.341	Telephone	150	5,000	Telephone charges	
6.7100.701.342	Postage	6,156	150	Postage cost	
6.7100.701.411	Supplies & Materials	4,500	10,000	Office Supplies	
6.7100.701.422	Repair, Parts, & Materials	5,000	5,000	Contracted repairs	
6.7100.701.459	Food/Snacks	4,000	7,500	Food/snacks purchase for kids	
6.7100.701.461	Non-Capital Equipment	7,320	4,000	Equipment under \$2000	
6.8100.701.392	Indirect Cost		6,618	Budgeted at 1.079%	
	Total	685,756	745,257		

Explanation:

The School Age Child Care program is operated with monies collected fees, both parental fees and DSS fees. Revenue: The program appears to be breaking even, its operating costs are within the limits of monies collected. We will operate with a similar budget this year as last year; anticipated program costs will include increase benefit costs which will be covered with a small anticipated program fund balance plus collected fees.

Individual School Allotments

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010
BETHANY ELEMENTARY SCHOOL
SCHOOL NUMBER: 302
10TH DAY ADM: 506

STAFF

LICENSED

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Lead Curriculum Teacher	1	(10.5 MOE)	17,121
Regular Classroom Teachers	24		1,342
Enhancement Teachers	2.6		
AIG	0.8		
Media	1		
Preschool	1		
ESL	0.25		
Guidance Counselor	1		
EC Teacher	3		
Pre-K Speech Therapist	1.5		

POSITIONS

STATE

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	5,439
Contract Services	3,000
Travel	2,000
Telephone	5,354
Postage	300
Reproduction	2,500
Office Supplies	150
Dues	300
Printing	1,515
Grounds Maintenance	7,160

SUPPORT

Clerical	2		
Teacher Assistants	12		
Custodians	30	MOE	
Media Assistant	1		
Pre-K Teacher Assistant	1		
Bus Monitor	1.25		
EC TA	1		

CAPITAL OUTLAY

Allotment	5,032
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Bethany Elementary is a K-5 school located at 271 Bethany Road in the Bethany Community in the southwest area of the county. A new modern facility opened in July 2006, replacing the old school.
The principal is Mr. Duane Hensley

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

CENTRAL ELEMENTARY SCHOOL

SCHOOL NUMBER: 310

10TH DAY ADM: 465

STAFF

LICENSED

Principal 1
Regular Classroom Teachers 21
Enhancement Teachers 2
AIG 1
Media 1
ESL 0.46
Guidance Counselor 1
Title I 2.8
EC 2

POSITIONS

STATE

Instructional Supplies
Disadvantaged Student Supple.

15,734
1,233

LOCAL

Instructional Supplies
Contract Services
Travel
Telephone
Postage
Reproduction
Office Supplies
Printing
Grounds Maintenance

5,124
500
1,800
3,600
300
2,000
1,718
1,392
4,500

SUPPORT

Clerical 2
Teacher Assistants 12
Custodians 30
Media Assistant 1
Pre-School Assistant 1
Bus Monitor 0.75
EC TA 1
EC Interpreter 1

CAPITAL OUTLAY

Allotment

4,624

Central Elementary is a K-5 school located at 435 E. Stadium Drive, Eden. The principal is Ms. Barbara Brown.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 DALTON MCMICHAEL HIGH SCHOOL
 SCHOOL NUMBER: 314
 10TH DAY ADM: 1026

STAFF

LICENSED

	<u>POSITIONS</u>		<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principals	2	(24 MOE)		
Guidance Counselor(s)	3			
Regular Classroom Teachers	41			
AIG	0.125			
Media	2			
EC Teachers	7			
CTE	13.2			
JROTC	2			
Remediation	1			
Speech	0.2			
DOP	1			
			<u>LOCAL</u>	
			Instructional Supplies	15,413
			Contract Services	17,400
			Travel	5,000
			Telephone	6,500
			Reproduction	3,431
			Printing	3,224
			Grounds Maintenance	12,836

SUPPORT

Clerical	4		
Teacher Assistants	1	(ISS)	
Custodians	68	MOE	
EC TAs	6		
Athletic Director	1		
Bus Monitor	0.75		

CAPITAL OUTLAY

Allocation 10,711

Dalton McMichael High School is a 9-12 school located at 6845 Hwy. 135, Mayodan. The principal is Mr. Roger Whitley.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 DOUGLASS ELEMENTARY SCHOOL
 SCHOOL NUMBER: 318
 10TH DAY ADM: 411

STAFF

LICENSED

Principal 1
 Assistant Principal 1
 Regular Classroom Teachers 20
 Other Teachers 2
 Title II 1
 Enhancement Teachers 1.5
 AIG 0.6
 Media 1
 Preschool 1
 ESL 0.4
 Guidance Counselor 1
 EC Teachers 2
 Speech Therapist 1
 Pre-K Speech Therapist 0.5
 Title I 2.3

POSITIONS

STATE

(Enhancement Trades)

DOLLAR ALLOTMENTS

Instructional Supplies 14,617
 Disadvantaged Student Supple. 1,146

LOCAL

Instructional Supplies 703
 Contract Services 4,100
 Telephone 2,735
 Reproduction 6,415
 Printing 1,294
 Grounds Maintenance 3,300

SUPPORT

Clerical 2
 Teacher Assistants 11
 Custodians 30
 Exceptional Children Assistants 1
 Media Assistant 1
 Pre-K TA 1
 Bus Monitor 0.25
 EC TA 1.5

MOE

CAPITAL OUTLAY

Allotment 4,296

Douglass Elementary is a K-5 school located at 1130
 Center Church Road, Eden. The principal is
 Mr. Gary Pyrtle.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 DRAPER ELEMENTARY SCHOOL
 SCHOOL NUMBER: 322
 10TH DAY ADM: 307

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1

STATE

Regular Classroom Teachers 15

Instructional Supplies 12,452
 Disadvantaged Student Supple. 976

Enhancement Teachers 2.1

Other Teachers (Trades) 3

AI/IG 1

Media 1

Preschool 1

ESL 0.6

Guidance Counselor 0.5

Nurse 0.2

EC Teachers 3

Speech Therapists 2

Preschool Teachers 1

Pre-K Speech Therapists 1

Title II 0.4

Title I 2.5

LOCAL

Instructional Supplies 1,170
 Library 241
 Contract Services 6,131
 Travel 541
 Telephone 2,894
 Reproduction 275
 Office Supplies 312
 Dues 428
 Printing 1,102
 Grounds Maintenance 3,867

SUPPORT

Clerical 2

Teacher Assistants 3

Custodians 28

Exceptional Children Assistants 3.5

Teacher Trade for TA 1

Media Assistant 1

Pre-K Assistant 1

CAPITAL OUTLAY

Allotment 3,660

Draper Elementary is a K-5 school located at 1719 E. Stadium Drive,
 Eden. The principal is Ms. Tammy Heath.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 HUNTSVILLE ELEMENTARY SCHOOL
 SCHOOL NUMBER: 327
 10TH DAY ADM: 525

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

			<u>STATE</u>	<u>LOCAL</u>
Principal	1			
Assistant Principal	1	(10.5 MOE)		
Regular Classroom Teachers	22		Instructional Supplies	18,644
Other Teachers (TA Trades)	2.4		Disadvantaged Student Supple.	1,461
Enhancement Teachers	2.9			
AIG	0.5			
Media	1			
Preschool	3			
ESL	0.6		Instructional Supplies	1,836
Guidance Counselor	1		Contract Services	3,721
EC Teachers	3		Travel	2,650
Speech Therapists	1		Telephone	3,000
Pre-K Teacher	1		Postage	252
Pre-K Speech Therapists	1		Reproduction	6,200
Title I	3.5		Dues	219
			Printing	1,650
			Grounds Maintenance	7,160

SUPPORT

Clerical 2

Teacher Assistants 14

Custodians 33

EC Assistants 2.43

Media Assistant 1

Pre-K TA 1

Bus Monitor 0.75

MOE

CAPITAL OUTLAY

Allotment 5,480

Huntsville Elementary, a K-5 school, opened in July 2003 and is located at 2020 Sardis Church Road, Madison. The principal is Ms. Tiffany Perkins.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010
J.E. HOLMES MIDDLE SCHOOL
SCHOOL NUMBER: 330
10TH DAY ADM: 872

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	2	(22.5 MOE)	
Guidance Counselors	2		
Regular Classroom Teachers	31		
Music Teachers	2		
Art	1		
PE	4		
Foreign Language	1		
Other Teachers	3.5		
AI/IG	1		
Media Specialists	2		
ESL	0.7813		
EC Teachers	8		
DOP	1		
CTE	3		
Nurse	0.6		
Social Worker	0.2		
 <u>LOCAL</u> 			
		Instructional Supplies	9,954
		Library	792
		Contract Services	13,023
		Telephone	3,000
		Reproduction	3,000
		Printing	2,742
		Grounds Maintenance	5,155

<u>SUPPORT</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Clerical	4		
Teacher Assistants	2	(Teacher Trade)	
Custodians	60	MOE	
EC TAs	5.5		
SRO	10	MOE	
 <u>CAPITAL OUTLAY</u> 			
		Allotment	9,110

J. E. Holmes Middle School, a 6-8 school, is located at 211 N. Pierce St., Eden. The principal is Ms. Mavis Dillon.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

JOHN W. DILLARD ELEMENTARY SCHOOL

SCHOOL NUMBER: 334

10TH DAY ADM: 409

STAFF

LICENSED

<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1	
Regular Classroom Teachers	18	15,903
Other Teachers	1	1,247
Enhancement Teachers	3	
AIG	0.8	
Media	1	
Preschool	3	
ESL	0.85	
Guidance Counselor	1	
Nurse	0.45	
EC Teachers	1.9	
Speech Therapist	0.9	
Preschool Teacher	3	
Pre-K Speech Therapist	0.2	
Title II	1	
Title I	2.75	

LOCAL

Instructional Supplies	1,932
Library	1,000
Contract Services	3,500
Travel	1,022
Telephone	3,750
Postage	500
Reproduction	3,000
Dues	650
Printing	1,407
Grounds Maintenance	3,968

SUPPORT

Clerical	2	
Teacher Assistants	12	
Custodians	37	MOE
Exceptional Children Assistants	2,385	
Media Asst.	1	
Pre-K TA	3	
Bus Monitor	0.75	
EC TA	1.875	

CAPITAL OUTLAY

Allotment	4,674
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John W. Dillard Elementary, a K-5 school, is located at
810 Cure Drive, Madison. The principal is Ms. Angela Martin.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 LAWSONVILLE ELEMENTARY AVE. SCHOOL
 SCHOOL NUMBER: 338
 10TH DAY ADM: 245

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

			<u>STATE</u>	
Principal	1			
Regular Classroom Teachers	11.5		Instructional Supplies	9,948
Enhancement Teachers	1.3		Disadvantaged Student Supple.	780
AIG	0.4			
Media	1			
Preschool	1			
ESL	0.25			
Guidance Counselor	1			
EC Teachers	2.5		<u>LOCAL</u>	
Speech Therapist	1.7		Instructional	1,329
Pre-K Therapist	0.4		Contract Services	500
Title II	0.5		Travel	480
Nurse	0.2		Telephone	1,940
Social Worker	0.1		Reproduction	5,300
Title I	2.5		Printing	880
			Grounds Maintenance	3,075

SUPPORT

CAPITAL OUTLAY

Clerical	2		Allotment	2,924
Teacher Assistants	6			
Custodians	20	MOE		
EC Assistants	1			
Pre-K TA	1			

Lawsonville Avenue Elementary is a K-5 school located at
 212 Lawsonville Avenue, Reidsville. The principal is
 Mr. Wayne Moore.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

LEAKSVILLE-SPRAY ELEMENTARY SCHOOL
SCHOOL NUMBER: 344
10TH DAY ADM: 467

STAFF

LICENSED

Principal 1
 Assistant Principal 1 (10.5 MOE)
 Regular Classroom Teachers 22
 Enhancement Teachers 3
 Other Teachers (TA Trades) 2
 AIG 0.4
 Media 1
 Preschool 1
 ESL 0.6
 Guidance Counselor 1
 EC Teachers 3
 Speech Therapist 1
 Pre-K Therapist 1
 Title II 1
 Title I 5

POSITIONS

STATE

Instructional Supplies 18,948
 Disadvantaged Student Supple. 1,485

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 4,599
 Library 2,000
 Contract Services 2,000
 Travel 1,000
 Telephone 2,500
 Postage 400
 Reproduction 2,226
 Office Supplies 3,200
 Dues 250
 Printing 1,678
 Grounds Maintenance 3,437

SUPPORT

Clerical 2
 Teacher Assistants 12
 Custodians 35 MOE
 EC Assistants 2
 Media Assistant 1
 Pre-K TA 1
 Bus Monitor 0.75
 EC TA 2

CAPITAL OUTLAY

Allotment 5,569

Leaksville-Spray Elementary is a K-5 school located at
 415 Highland Drive, Eden. The principal is Ms. Cindy Corcoran.

ROCKINGHAM COUNTY SCHOOLS
ALLOTMENTS
2009-2010
LINCOLN ELEMENTARY SCHOOL
SCHOOL NUMBER: 347
10TH DAY ADM: 400

<u>STAFF</u>	<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
	Principal	1		
	Regular Classroom Teachers	17		
	TA & Enhancement trades	14		
	Enhancement Teachers	18		
	AIG	0.5		
	Media	1		
	Preschool	1		
	ESL	0.2		
	Guidance Counselor	1		
	Nurse	0.4		
	EC Teachers	2		
	Speech Therapist	1		
	Pre-K Speech Therapist	1		
	Title I	2.5		
			<u>LOCAL</u>	
			Instructional Supplies	2,578
			Contract Services	3,360
			Travel	1,245
			Telephone	4,232
			Postage	249
			Reproduction	3,360
			Printing	1,377
			Grounds Maintenance	6,015
			<u>CAPITAL OUTLAY</u>	
			Allotment	4,575
<u>SUPPORT</u>				
	Clerical	2		
	Teacher Assistants	9	(Includes Admin. Assist.)	
	Custodians	35	MOE	
	Exceptional Children Assistants	1.5		
	Media Assistant	1		
	Pre K - Teacher Assistant	1		
	Bus Monitor	0.75		
	EC TA	1.594		

Lincoln Elementary, a K-5 school, opened in July 2000, and is located at 2660 Oregon Hill Road, in the Ruffin area. The principal is Ms. Linda Bass.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 MONROETON ELEMENTARY SCHOOL
 SCHOOL NUMBER: 350
 10TH DAY ADM: 513

STAFF

LICENSED

	<u>POSITIONS</u>	<u>DOLLAR ALLOTMENTS</u>	
		<u>STATE</u>	<u>LOCAL</u>
Principal	1		
Assistant Principal	1 (10.5 MOE)		
Regular Classroom Teachers	24	Instructional Supplies	17,358
Enhancement Teachers	2.5	Disadvantaged Student Supple.	1,361
Other Teachers	0.5		
AIG	0.7		
Media	1		
Preschool	1	Instructional Supplies	2,589
ESL	0.5	Library	2,000
Guidance Counselor	1	Contract Services	4,000
EC Teachers	3	Travel	4,000
Speech Therapist	1	Telephone	2,500
Pre-K Speech Therapist	1	Postage	800
Title I	3	Office Supplies	736
		Printing	1,536
		Grounds Maintenance	7,160

SUPPORT

Clerical	2		
Teacher Assistants	12		
TA Trades	0.7		
Custodians	33	MOE	
EC Assistants	1.9375		
Media Assistant	1	<u>CAPITAL OUTLAY</u>	
Pre K Teacher Assistant	1	Allotment	5,102
CSS - TA	1		
Bus Monitor	0.5		

Monroeton Elementary, a K-5 school, moved into a new building in November, 2003 located at 8081 US Hwy. 158, outside of Reidsville. The principal is Ms. Robin Finberg.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS
2009-2010
JOHN M. MOREHEAD HIGH SCHOOL
SCHOOL NUMBER: 354
10TH DAY ADM: 1057

STAFF

LICENSED

POSITIONS

STATE

DOLLAR ALLOTMENTS

Principal	1				
Assistant Principals	2	(24 MOE)		Instructional Supplies	37,558
Guidance Counselors	3			Disadvantaged Student Supple.	2,944
Regular Classroom Teachers	39.5				
AIG	0.125				
Media	2				
ESL	0.1875				
			<u>LOCAL</u>		
EC Teachers	7			Instructional Supplies	5,560
CTE	13.5			Contract Services	2,500
JROTC	2			Travel	2,000
Remediation	1			Telephone	9,000
Speech	0.2			Postage	2,500
DOP	1			Reproduction	18,500
				Office Supplies	1,000
				Non-Capital Administrative Computers	1,500
				Printing	3,323
				Grounds Maintenance	7,800

SUPPORT

Clerical	4		
Teacher Assistant	2	(ISS Trades)	
Custodians	85	MOE	

CAPITAL OUTLAY

Allocation	11,039
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EC TAs	4	
EC-CSS-TAs	1.5	
Athletic Director	1	(12 MOE)
Bus Monitor	0.44	

John M. Morehead High School is a 9-12 school located at 134 N. Pierce Street, Eden. The principal is Ms. Betty Harrington.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 MOSS ST. ELEMENTARY SCHOOL
 SCHOOL NUMBER: 358
 10TH DAY ADM: 218

STAFF

LICENSED

Principal	1
Regular Classroom Teachers	11
Enhancement Teachers	2
AIG	0.3
Media	1
ESL	0.38
Guidance Counselor	1
EC Teachers	2.88
Speech Therapist	0.75
Pre-K Teacher	1
Pre-K Speech Therapist	0.25
Title I	3

POSITIONS

STATE

Instructional Supplies	8,493
Disadvantaged Student Supple.	666

LOCAL

Instructional	2,802
Contract Services	2,345
Travel	1,200
Telephone	1,464
Postage	150
Office Supplies	170
Printing	751
Grounds Maintenance	2,925

SUPPORT

Clerical	2
Teacher Assistants	7
Custodians	29
EC Assistants	2
Media Assistant	1
Pre-School Assistant	1
CSS-TA	1
EC TA	0.5

MOE

CAPITAL OUTLAY

Allotment	2,496
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Moss Street Elementary School is a K-5 school located at
 419 Moss Street, Reidsville. The principal is Ms. Vicki McKinney.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010
NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY
SCHOOL NUMBER: 362
10TH DAY ADM: 288

STAFF

LICENSED

	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	13		
Enhancement Teachers	2		
AIG	0.5		
Media	1		
ESL	0.2		
Guidance Counselor	0.5		
EC Teacher	1		
Speech Therapist	0.4		
Speech Assistant	0.4		
		<u>LOCAL</u>	
		Instructional Supplies	1,859
		Contract Services	4,592
		Telephone	2,700
		Postage	200
		Printing	862
		Grounds Maintenance	6,300

SUPPORT

Clerical	2		
Teacher Assistants	7		
Custodians	22	MOE	
EC TA	1		

CAPITAL OUTLAY

Allotment	2,864
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New Vision is a K-5 year round magnet school located at 705 NW Ayersville Road, Madison. The principal is Mr. Joe Baez.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010
REIDSVILLE HIGH SCHOOL
SCHOOL NUMBER: 366
10TH DAY ADM: 925

STAFF

LICENSED

	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	3	(36 MOE)	
Guidance Counselors	3		
Regular Classroom Teachers	34.5		
IB Teachers	3		
Music Teachers	2		
AIG	0.125		
Media	2		
ESL	0.1875		
EC Teachers	6.5		
CTE	12		
JROTC	2		
Remediation	1		
Speech	0.4		
Pre-K Speech Therapist	0.2		
DOP	1		
Grant	0.25		
Literacy Coach	1		

LOCAL

Instructional Supplies	1,352
Library Books	2,000
Contracted Services	1,575
Travel	2,500
Telephone	6,204
Postage	1,000
Reproduction	26,000
Printing	3,185
Grounds Maintenance	7,050

SUPPORT

Clerical	4		
Teacher Assistants	2	(ISS Trades)	
Custodians	80		
EC TAs	5		
EC-CSS-TAs	2		
Athletic Director	1	(12 MOE)	
Bus Monitor	0.44		
SRO	10	MOE	

CAPITAL OUTLAY

Allocation 10,581
Reidsville High School is a 9-12 school located at 1901 South Park Drive, Reidsville. The principal is Mr. Jonathan Craig.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS
2009-2010
REIDSVILLE MIDDLE SCHOOL
SCHOOL NUMBER: 374
10TH DAY ADM: 609

STAFF

LICENSED

	<u>POSITIONS</u>	<u>DOLLAR ALLOTMENTS</u>	
		<u>STATE</u>	<u>LOCAL</u>
Principal	1		
Assistant Principals	2	(22.5 MOE)	
Guidance Counselors	2		
Regular Classroom Teachers	23		
Music Teachers	1.5		
Art	1		
PE	2.5		
Foreign Language	1		
Other Teachers	2.5		
AIG	1		
Media Specialists	1		
ESL	0.8125		
EC Teachers	6.75		
DOP	1		
Speech Therapist	0.5		
CTE	3		
Nurse	0.5		
Social Worker	0.15		
Math Coach	1		
K-8 Math Lead Teacher	1	(12 Month)	
Grant	0.5		
		<u>CAPITAL OUTLAY</u>	
		Allotment	6,962

SUPPORT

Clerical	4		
Teacher Assistants	2	(Teacher Trade)	
Custodian	53	MOE	
EC TAs	3		

Reidsville Middle School is a 6-8 school located at 1903 South Park Drive, Reidsville. The principal is Mr. Charles Perkins.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

ROCKINGHAM COUNTY HIGH SCHOOL

SCHOOL NUMBER: 378

10TH DAY ADM: 1166

STAFF

LICENSED

	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	2	(24 MOE)	
Guidance Counselor(s)	3		
Regular Classroom Teachers	42		
Music Teachers	2		
AIG	0.125		
Media	2		
ESL	0.4		
EC Teachers	6.2		
CTE	13.5		
JROTC	3		
Remediation	1		
Speech	0.4		
Pre-K Speech Therapist	0.2		
DOP	1		
Grant	0.5		
Foreign Language	1		

LOCAL

Instructional	16,583
Contract Services	5,000
Travel	3,500
Telephone	5,000
Postage	1,000
Reproduction	20,065
Office Supplies	500
Printing	3,491
Grounds Maintenance	9,972

SUPPORT

Clerical	4	
Teacher Assistants	2	(ISS Trades)
Custodians	78	MOE
EC TAs	3	
EC-CSS-TAs	1	
Athletic Director	1	(12 MOE)
Bus Monitor	0.44	

CAPITAL OUTLAY

Allotment	11,596
Rockingham County High School is a 9-12 school located at 180 High School Road, Wentworth. The principal is Mr. Richie Weaver.	

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL
SCHOOL #: 379
10TH DAY ADM: 157

STAFF

LICENSED

	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	8.5		
Guidance Counselor	1		
AIG	1		
Nurse	0.6		
DOP	0.5		
Social Worker	0.1		
EC Teacher	0.25		
		<u>LOCAL</u>	
		Instructional Supplies	5,312
		Disadvantaged Student Supple.	416
		Instructional Supplies	1,981
		Reproduction	3,050
		Printing	470

SUPPORT

Clerical	1	(12 MOE)
ECTA	1	

CAPITAL OUTLAY

Allotment	1,561
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Rockingham County Early College High School is located at Rockingham Community College at Hwy 65, Wentworth. The principal is Louise Uziel. This school will give students the opportunity to experience the college environment as well as graduating after an extra year with a 2 year college degree.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

ROCKINGHAM COUNTY MIDDLE SCHOOL

SCHOOL NUMBER: 380

10TH DAY ADM: 887

STAFF

LICENSED

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>LOCAL</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principals	2	(22.5 MOE)		
Guidance Counselors	2			
Regular Classroom Teachers	32			
Music Teachers	2			
Art	1			
PE	4			
Foreign Language	1			
Other Teachers	1			
AIG	1			
Media Specialists	2			
ESL	0.5			
EC Teachers	5.3			
DOP	1			
Speech Therapist	0.4			
CTE	3			
Other CTE (Enhancement Trade)	1			
Nurse	1			
Grant	0.5			

CAPITAL OUTLAY

Allotment 8,821

SUPPORT

Clerical	4			
Teacher Assistants	1			
Custodians	58	MOE		
EC TAs	3,8125			
TA Trade	1.9			
EC Interpreter	1			
Bus Monitor	0.75			

Rockingham County Middle School is a 6-8 school located at 182 High School Road, Wentworth. The principal is Mr. Steve Hall.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 SOUTH END ELEMENTARY SCHOOL
 SCHOOL NUMBER: 386
 10TH DAY ADM: 311

STAFF

LICENSED

POSITIONS

STATE

DOLLAR ALLOTMENTS

Principal	1		
Regular Classroom Teachers	14		
Enhancement Teachers	2		
AIG	0.7		
Media	1		
ESL	0.2		
Guidance Counselor	0.5		
EC Teachers	2		
Speech Therapist	1		
Pre-K Teacher	1		
Pre-K Speech Therapist	0.4		
Title I	2		

LOCAL

Instructional Supplies	486
Contract Services	6,701
Telephone	1,200
Postage	650
Reproduction	1,000
Office Supplies	500
Dues	100
Printing	979
Grounds Maintenance	3,900

SUPPORT

Clerical	2	
Teacher Assistants	7	(.5 Teacher trade for TA)
Custodians	19	MOE
EC TA	1.75	
Pre-School Assistant	1	
EC Interpreter	1	

CAPITAL OUTLAY

Allotment	3,252
South End Elementary School is a K-5 school located at 1307 South Park Drive, Reidsville. The principal is Ms. Elizabeth Lynch.	

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 STONEVILLE ELEMENTARY SCHOOL
 SCHOOL NUMBER: 390
 10TH DAY ADM: 452

STAFF

LICENSED

Principal
 Assistant Principal
 Regular Classroom Teachers
 Enhancement Teachers
 AIG
 Media
 ESL
 Guidance Counselor
 EC Teachers
 Speech Therapist
 Pre-K Teacher
 Pre-K Speech Therapist
 Title I

POSITIONS

1
 1 (10.5 MOE)
 21
 3
 0.4
 1
 2.7
 1
 2
 1
 1
 0.4
 4

STATE

Instructional Supplies 17,595
 Disadvantaged Student Supple. 1,379

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 6,519
 Contract Services 3,600
 Travel 917
 Telephone 5,000
 Postage 820
 Printing 1,557
 Grounds Maintenance 5,250

SUPPORT

Clerical
 Teacher Assistants
 Custodians
 EC TA
 Media Assistant
 Pre-School Assistant
 Bus Monitor

2
 11
 35 MOE
 0.75
 1
 1
 1.25

CAPITAL OUTLAY

Allotment 5,171
 Stoneville Elementary is a K-5 school located at
 203 Stone Street, Stoneville. The principal is
 Ms. Debbie Claybrook.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 THE SCORE CENTER
 SCHOOL NUMBER: 392
 10TH DAY ADM: 33*

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	5
Guidance Counselor	1
EC	4.5
Social Worker	0.2
Nurse	0.25
Day Treatment Teachers	5

POSITIONS

STATE

Instructional Supplies	4,466
Disadvantaged Student Supple.	350

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	1,715
Contract Services	815
Telephone	900
Postage	86
Office Supplies	600
Dues	90
Printing	395
Grounds Maintenance	4,200

SUPPORT

Clerical	2	
Teacher Assistants	2	
Custodians	23	MOE
EC-CSS TA	2	
Day Treatment TA	6	
Day Treatment QPs	7	

CAPITAL OUTLAY

Allotment	1,313
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* The enrollment fluctuates throughout the year, and has a potential enrollment of 120.

The SCORE Center is an alternative school for students with special needs. It is located at 401 Moss Street, Reidsville. The principal is Ms. Rose Rolan.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

WESTERN ROCKINGHAM MIDDLE SCHOOL

SCHOOL NUMBER: 394

10TH DAY ADM: 736

STAFF

LICENSED

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>LOCAL</u>
Principal	1		
Assistant Principals	2	(22.5 MOE)	
Guidance Counselors	2		
Regular Classroom Teachers	28		
Music Teachers	2		
Art	1		
PE	3		
Foreign Language	1		
Other Teachers	2		
AIG	1		
Media Specialists	1		
ESL	6		
EC Teachers	7		
DOP	1		
Speech Therapist	0.6		
CTE	3		
Nurse	0.6		
Social Worker	0.2		
SRO	1		

POSITIONS

(22.5 MOE)

STATE

LOCAL

Instructional Supplies	26,155
Disadvantaged Student Supple.	2,050
Instructional Supplies	7,528
Contract Services	8,000
Travel	1,800
Telephone	5,200
Postage	500
Reproduction	1,725
Dues	300
Printing	2,314
Ground Maintenance	7,800

CAPITAL OUTLAY

Allotment 7,688

SUPPORT

Clerical	4
Teacher Assistants	4
Custodians	59
EC TAs	4
Bus Monitor	0.5

(ISS trade, Technical TA and ISS Trade)
MOE

Western Rockingham Middle School is a 6-8 school located at 915 North West Ayersville Road, Madison. The principal is Mr. George Murphy.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2009-2010
 WENTWORTH ELEMENTARY SCHOOL
 SCHOOL NUMBER: 398
 10TH DAY ADM: 494

STAFF

LICENSED

	<u>POSITIONS</u>		<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principal	1	(10.5 MOE)		
Regular Classroom Teachers	23			
Other Teachers (TA Trades)	1			
Enhancement Teachers	2			
AIG	1			
Media	1			
ESL	0.4			
Guidance Counselor	1			
EC Teachers	3			
Speech Therapist	1.7			
PRE-K Speech Therapist	0.3			
Nurse	0.4			
Social Worker	0.2			
			<u>LOCAL</u>	
			Instructional Supplies	6,306
			Contract Services	3,100
			Travel	900
			Telephone	1,900
			Postage	600
			Reproduction	2,300
			Office Supplies	1,717
			Printing	1,554
			Grounds Maintenance	7,160

SUPPORT

Clerical	2		
Teacher Assistants	12		
Teacher Trade for TA	1		
Custodians	34	MOE	
EC - TA	1.75		
Media Assistant	1		
Pre-School Assistant	1		

CAPITAL OUTLAY

Allocation	5,161
<p>Wentworth Elementary School is a K-5 school located at 8806 NC 87, Wentworth. The principal is Ms. Debbie Smith.</p>	

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2009-2010

WILLIAMSBURG ELEMENTARY SCHOOL

SCHOOL NUMBER: 402

10TH DAY ADM: 502

STAFF

LICENSED

Principal 1
Assistant Principal 1 (10.5 MOE)
Regular Classroom Teachers 22
Other Teachers (TA Trades) 1
Enhancement Teachers 2.5
AIG 0.5
Media 1
ESL 1.3
Guidance Counselor 1
EC Teachers 2
Nurse 1
Title I 3.5
Speech Therapist 1

POSITIONS

STATE

Instructional Supplies 19,524
Disadvantaged Student Supple. 1,530

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 5,758
Library 2,000
Contract Services 5,000
Travel 850
Telephone 2,000
Postage 700
Reproduction 2,000
Office Supplies 427
Printing 1,727
Grounds Maintenance 7,160

SUPPORT

Clerical 2
Teacher Assistants 12
Teacher Trade for TA 0.7
Custodians 35 MOE
EC-CSS 1
Media Assistant 1
Pre-School Assistant 1
Bus Monitor 0.25
Trade TA for Teacher 2

CAPITAL OUTLAY

Allotment 5,738

Williamsburg Elementary School moved into a new building in October, 2003, is a K-5 school, located at 2830 NC Hwy 87, south of Reidsville. The principal is Ms. Erselle Young.

Chart of Accounts

CHART OF ACCOUNTS STRUCTURE

The Uniform Chart of Accounts consists of minimum of four dimensions. The dimensions are 1) fund, 2) function, 3) program report code, and 4) object.

The first dimension is the fund code. It consists of one numeric digit. The fund is an independent fiscal accounting entity with a self-balancing set of accounts. (Example: State Public School Fund is fund 1).

The second dimension is the function code. It consists of four numeric digits and describes the purpose for which the activity exists or the type of balance sheet account. There are four types of functions codes: 1) Asset Codes (Example: 1100 Accounts Receivable); 2) Liabilities, Reserves and Fund Balance Codes (Example: 2010 Accounts Payable); 3) Revenue Codes (Example: 4110 County Appropriation); 4) Purpose Codes (Example: 5100 Regular Instructional Programs).

The third dimension is the program report code. It consists of three numeric digits. The program describes a plan of activity or a funding for a particular activity. (Example: Non-Instructional Support is code 003).

The fourth dimension is the object code. It consists of three numeric digits. The object is the service or commodity obtained as the result of a specific expenditure. (Example: Teachers Salary is code 121; Instructional Supplies is code 411).

On most of our reports you will see a fifth dimension, three digits which is the school number. In some cases we use a sixth dimension, a third digit code to separate accounts even further, such as by director.

FUND CODES

A fund is an independent fiscal and account entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

The Chart of Accounts uses six funds and one self-balancing group of accounts which we believe are appropriate for use by local school administrative units; however, other funds may be added as required.

- 1 State Public School Fund
- 2 Local Current Expense Fund
- 3 Federal Grant Fund
- 4 The Capital Outlay Fund
- 5 Child Nutrition
- 6 Special - After School Care
- 9 General Fixed Assets Account Group

REVENUE CODES

Revenues received by a local school administrative unit are classified by source of revenue by category and/or purpose within each source. The major source of revenue are: 1) State; 2) Federal; 3) County appropriations; 4) Supplemental Taxes; and 5) Other revenues.

NOTE: When possible, program report codes should be used with revenue codes to segregate a broad revenue category into its component parts. Also, the fourth digit of the revenue code may be used to further break down revenues to a more detailed level.

REVENUES FROM STATE AND FEDERAL SOURCES (3000)

3100 State Public School Fund Revenue

OTHER STATE ALLOCATIONS FOR CURRENT OPERATIONS (3200) AND (3300)

3200 State Revenue - Other Funds

3211 Textbooks

3250 Sales and Use Tax Revenue

STATE ALLOCATIONS RESTRICTED TO CAPITAL OUTLAYS (3400)

3400 State Allocations Restricted to Capital Outlays

3460 Public School Capital Fund - Lottery

REVENUES FROM FEDERAL SOURCES - UNRESTRICTED (3500)

3590 Unrestricted Federal Grants

REVENUES FROM FEDERAL SOURCES - RESTRICTED GRANTS (RECEIVED THROUGH DPI) (3600)

3600 Federal Fund Revenue

3700 Federal Revenue - Other Funds

OTHER REVENUES FROM FEDERAL SOURCES - RESTRICTED GRANTS (38XX)

3800 Other Restricted Grants
3811 USDA Grants - Regular
3812 USDA Grants - Cash in Lieu of Commodities
3813 USDA Grants - Non-Food Assistance
3814 USDA Grants - Summer Feeding Programs
3815 USDA Grants - Commodities Used
3850 Titles IV and VI of Civil Rights Act

REVENUES FROM LOCAL AND OTHER SOURCES (4000)

LOCAL SOURCES GENERAL (4100)

4110 County Appropriation
4120 Supplemental Taxes - Current Year
4130 Supplemental Taxes - Prior Years
4140 Local Government Sales Tax

LOCAL SOURCES - TUITION AND FEES (4200)

4210 Tuition and Fees

LOCAL SOURCES - REVENUES (4300)

431X SALES REVENUES - CHILD NUTRITION

- 4311 Sales - Breakfast - Full Pay
- 4312 Sales - Breakfast - Reduced
- 4313 Sales - Breakfast - Adults
- 4314 Sales - Lunch - Full Pay
- 4315 Sales - Lunch - Reduced
- 4316 Sales - Lunch - Adults
- 4317 Sales - Special Milk Program
- 4318 Sales - Supplement Sales
- 4319 Sales - Other

432X CATERED MEALS

- 4321 Catered Breakfasts
- 4322 Catered Lunches
- 4323 Suppers and Banquets
- 4324 Catered Supplements

433X SUPPLEMENTS

- 4331 Paid Student Meal Supplement
- 4332 Reduced Student Meal Supplement

434X KINDERGARTEN BREAKFAST

4341 State Reimbursement - Kindergarten Breakfast

LOCAL SOURCES - UNRESTRICTED (4400)

4410 Fines and Forfeitures

4420 Rental of School Property

4430 Contributions & Donations

4440 ABC Revenues

4450 Interest Earned on Investments

4470 Income from Endowment and other Trust Funds

4480 Warehouse Revenue

4490 Other Local Operating Revenues

LOCAL SOURCES - RESTRICTED (4800)

4810 Bond and Note Proceeds

4811 County Installment Purchase

4812 Restricted Sales Taxes

4820 Disposition of School Fixed Assets

4830 Federal Revenues Sharing

4840 Insurance Settlement on School Property

4850 Lease Purchase/Installment Purchase

LOCAL SOURCES - RESTRICTED (4800) continued

4860 Installment Purchases - Guaranteed Energy Savings Contract
4880 Indirect Cost Allocated
4890 Other Restricted Local Sources

SPECIAL REVENUE SERVICES (4900)

4910 Fund Balance Appropriated

FUND TRANSFERS (4920)

4921 Transfer from the State Public School Fund
4922 Transfer from the Local Current Expense Fund
4923 Transfer from the Federal Grants Fund
4924 Transfer from the Capital Outlay Fund
4925 Transfer from the Multiple Enterprise Fund
4926 Transfer from Special Funds of Individual Schools

PURPOSE CODE

Purpose means the reason for which something exists or is used. Purpose includes the activities or actions that are performed to accomplish the objectives of a local school administrative unit. For budgeting and accounting purposes, expenditures of a local school administrative unit are classified into five purposes as follows:

- 5000 Instructional Services
- 6000 System-wide Support Services
- 7000 Ancillary Services
- 8000 Non-Programmed Charges
- 9000 Capital Outlay

The "purpose dimension" is broken down into a function level at the second digit and, where appropriate, into a sub-function level at third digit. The fourth digit of this dimension is not currently required by NCDPI, but is highly recommended for your use to future break down the purpose of the expenditure. NCDPI, however, will replace the last digit of the purpose code with a zero (0) for NCDPI reporting purposes.

INSTRUCTIONAL SERVICES (5000)

5110	Regular Curricular Services	5280 - 5890	Reserved for future use
5111	JROTC Curricular Services	5300	Alternative Programs and Services
5112	Cultural Arts Curricular Services	5310	Alternative Instructional Services K-12
5113	Physical Education Curricular Services	5320	Attendance and Social Work Services
5114	Foreign Language Curricular Services	5330	Remedial and Supplemental K-12 Services
5115	Technology Curricular Services	5340	Pre-K Readiness/Remedial and Supplemental Services
5116	Homebound/Hospitalized Curricular Services	5350	Extended Day/Year Instructional Services
5120	CTE Curricular Services	5351	Before/After School Instructional Services
5200	Special Populations Services	5352	Intersession Instructional Services
5210	Children With Disabilities Curricular Services	5353	Summer School Instructional Services
5211	Homebound Curricular Services	5354	Saturday School Instructional Services
5220	Children With Disabilities CTE Curricular Services	5400	School Leadership Services
5230	Pre-K Children With Disabilities Curricular Services	5401	School Principal
5240	Speech and Language Pathology Services	5402	School Assistant Principal
5250	Audiology Services	5403	School Treasurer
5260	Academically/Intellectually Gifted Curricular Services	5404	School Clerical Support
5270	Limited English Proficiency Services		

5500 Co-Curricular Services

SYSTEM-WIDE SUPPORT SERVICES (6000)

5501 Athletics

6100 Support and Development Services

5502 Cultural Arts

6110 Regular Curricular Support and Development Services

5503 School Clubs & Other Student Organizations

6111 JROTC Curricular Support and Development Services

5600 Reserved for Future Use

6112 Cultural Arts Curricular Support and Development Services

5700 Reserved for Future Use

6113 Physical Education Curricular Support and Development Services

5800 School-Based Support Services

6114 Foreign Language Curricular Support and Development Services

5810 Educational Media Services

6115 Technology Curricular Support and Development Services

5820 Student Accounting

6116 Homebound/Hospitalized Curricular Support and Development Services

5830 Guidance Services

5840 Health Support Services

6120 CTE Curricular Support and Development Services

5850 Safety and Security Support Services

5860 Instructional Technology Services

5870 Staff Development Unallocated

5880 Parent Involvement Services

5890 Volunteer Services

5900 Reserved for Future Use

6200	Special Population Support and Development Services	6400	Technology Support Services
6201	Children With Disabilities Support and Development Services	6401	Technology Services
6202	CTE Children With Disabilities Curricular Support and Development Services	6402	Information Management Systems Services
6203	Pre-K Children With Disabilities Support and Development Services	6403	Technology User Support Services
6204	Speech and Language Pathology Support and Development Services	6500	Operational Support Services
6205	Audiology Support and Development Services	6510	Communication Services
6206	Academically/Intellectually Gifted Support and Development Services	6520	Printing and Copying Services
6207	Limited English Proficiency Support and Development Services	6530	Public Utility and Energy Services
6300	Alternative Programs and Services Support and Development Services	6540	Custodial/Housekeeping Services
6301	Alternative Instructional Programs K-12 Support Services	6550	Transportation Services
6302	Attendance and Social Work Support Services	6560	Warehouse and Delivery Services
6303	Remedial and Supplemental Services K-12 Support Services	6570	Facilities Planning, Acquisition and Construction Services
6304	Pre-K Readiness/Remedial and Supplemental Support Services	6580	Maintenance Services
6305	Extended Day/Year Instructional Support Services	6590	Reserved for Future Use
		6600	Financial and Human Resource Services

6610	Financial Services	6800	System-wide Pupil Support Services
6611	Financial Management Services	6810	Educational Media Support Services
6612	Purchasing Services	6820	Student Accounting Support Services
6613	Risk Management Services	6830	Guidance Support Services
6614	Resource Development Services	6840	Health Support Services
6620	Human Resource Services	6850	Safety and Security Support Services
6621	Human Resource Management	6860	Instructional Technology Support Services
6622	Recruitment Services	6870 - 6890	Reserved for Future Use
6623	Staff Development Services	6900	Policy, Leadership and Public Relations Services
6624	Salary and Benefit Services	6910	Board of Education
6630 - 6690	Reserve for Future Use	6920	Legal Services
6700	Accountability Services	6930	Audit Services
6710	Student Testing Services	6931	Internal Audit
6720	Planning, Research Development and Program Evaluation	6932	External Audit
		6940	Leadership Services
		6941	Office of the Superintendent
		6942	Deputy, Associate , and Assistants
		6950	Public Relations and Marketing Services

ANCILLARY SERVICES (7000)

7100 Community Services

7200 Nutrition Services

7300 Adult Services

NON-PROGRAMMED CHARGES (8000)

8100 Payments to Other Governmental Units

8200 Unbudgeted Funds

8300 Debt Services

8400 Interfund Transfers

8500 Contingency

8600 Educational Foundations

8700 Scholarships

CAPITAL OUTLAY (9000)

PROGRAM REPORT CODES

A program report code (PRC) designates a plan of activities or funding designed to accomplish a predetermined objective. This dimension of program report codes allows the unit a framework for classifying expenditures by program to determine cost.

State and Federal

001	Classroom Teachers	014	Career Technical Education - Program Support Funds
002	Central Office Administration	015	School Technology Fund
003	Non-Instructional Support Personnel	017	Career Technical Education - Program Improvement
004	Instructional Support - Non-Certified	019	Small County Supplement Funding
005	School Building Administration	020	Foreign Exchange Teachers
006	Waivers for Unavailable Categories	021	Military Differential Pay
007	Instructional Support - Certified	022	Mentors Programs
008	Dollars for K-3 Teachers	023	Career Technical Education - Tech Prep Education
009	Non-Contributory Employee Benefits	024	Disadvantage Student Supplemental Funding
010	Dollars for Certified Personnel	026	McKinney-Vente-Homeless Assistance
011	NBPTS Education Leave	027	Teacher Assistants
012	Driver Training	028	Staff Development
013	Career Technical Education - Months of Employment	029	Behavioral Support

PROGRAM REPORT CODES (continued)

State and Federal

031	Low-Wealth Counties Supplemental Funding	050	ESEA Title I - Basic Program
032	Children with Special Needs	051	ESEA Title I - Migrant Education
033	ABC Incentive Award	052	Literacy Coaches
034	Academically/Intellectually Gifted	054	Limited English Proficiency (LEP)
035	Child Nutrition	055	Learn & Earn (ECHS)
036	Charter Schools	056	Transportation of Pupils
037	ABC Intervention Assistance Team Funding	057	Abstinence Education
040	Title I Comprehensive School Reform Demonstration	059	Title V - Innovative Education Programs
041	FIE Comprehensive School Reform	060	IDEA Title VI - B Handicapped
044	IDEA VI B Capacity Building and Improvement	061	Classroom Materials/Instructional Supplies and Equipment
045	Compensation Bonus	063	Children with Special Needs - Spec. Funds
046	Federal Charter School Competitive Grant	064	Learn and Serve America
048	Title IV - Safe and Drug Free Schools & Communities	065	ESEA Title I - Even Start
049	IDEA Title VI - B Pre-School		

PROGRAM REPORT CODES (continued)

State and Federal

066	Assistant Principal Intern	082	State Improvement Grant
067	Assistant Principal Intern - Full Time MSA Student	083	At-Risk Student Service - Closing the Gap
068	Alternative Programs and Schools	084	High Student Achievement
069	At-Risk Student Services	085	Class Size Reduction
070	IDEA VI-B Children with Disabilities - Targeted Assistance	086	Charter School Continuing Federal Aid
071	Education Reform Pilot Program	087	ESEA Title I Accountability
072	Improving Student Accountability Standards	088	Reading Excellence - Local Reading Improvement Grant
073	School Connectivity	089	Reading Excellence Tutorial Assistance
074	Public School Building Capital Fund	091	Small, Rural Schools Achievement Program (SRSA)
075	Critical School Facility Needs Fund	092	Continually Low Performing
076	Public School Capital Fund - Lottery	093	High Priority Schools
077	Half-Cent Sales Tax Funds	094	Recruitment Retention Bonuses
078	Public School Building Bonds	095	Special Dollar Allotment
079	Medicaid Direct Services Reimbursement Program	096	Special Position Allotment
080	Math Science Teacher Supplement	100	School Repair & Renovation - Emergency
081	School Technology Pilot		

PROGRAM REPORT CODES (continued)

State and Federal

101	School Repair & Renovation - IDEA	113	Summer Program Mini Grant
102	School Repair & Renovation - Technology	114	Children with Disabilities - Risk Pool
103	Title II-Improving Teacher Quality - Transferability In & Out	115	Emergency Impact Aid
104	Title III-Language Acquisition Grant	116	Emergency Impact Aid - IDEA
105	ESEA Title I-School Improvement	117	School Improvement Grant 1003
106	Reading First State Grant		
107	Education Technology - Formula - Transferability In & Out		
108	Education Technology - Competitive		
109	Rural and Low-Income Schools (RLIS)		
110	Title IV - 21st Century Community Learning Centers		
111	Title III - Language Acquisition - Significant Increases		
112	Title II - B - Math & Science Partnerships		

PRC's

For local funds, if we are using funds in the same manner as the state, we will use their designated PRC. For example, regular teachers are 001, assistants are 027, and clerical is 003. If we are using funds in a different manner than the state's defined PRC's, we must use our unique number. Following are PRC's that are available for use for local funds during 2009-2010.

001	Regular Teachers	590	Annie Penn Grant Principal's Fund Grant
002	Administrative	591	School Health Coordinator
003	Classified Support (Clerical & Custodians)	592	Annie Penn Grant - Conscious Discipline
005	School Administrators	593	Annie Penn Grant - Senior Project
007	Certified Support	594	Annie Penn Grant - Wireless Grant
009	Non-Contributory Employee Benefits	595	Annie Penn Grant - Active Board Grant
015	Technology	701	Before and After School Care
027	Teacher Assistants	715	Technology Programs
032	Exceptional Children	801	General Operations
036	Charter Schools	802	Plant Operation
048	Alcohol & Drug Defense	803	Cultural Arts Supplements
049	Pre-School	804	Reading Is Fundamental
050	Parent Center	805	Rental
051	Migrant	806	Childrens Fund
056	Transportation	808	I.B. Program
061	Instructional and School Funds	809	Scholar/Athlete
069	Remediation	810	SERVE
073	School Connectivity	811	Bright Beginnings
130	Textbooks	812	Junior Achievement
306	Medicaid	814	Impounded Vehicles
403	Quality Schools	815	Cafeteria Benefits
410	Early Childhood Center	819	School Health Advisory Council
411	Sales Tax Refund from State Expenditures	820	Marguerite Pratt Chapman Bequest
413	More at Four	833	Cultural Arts - Contributed
584	Schoolwide Wireless Initiative	843	Cultural Arts
585	Annie Penn Trust Grant Principals Fund Grant	880	Print Shop
586	Dental Services	881	Activity Bus Use
587	Annie Penn Grant - Migrant	882	Athletics
588	Annie Penn Grant - Reidsville Parent Center	890	Scholarships
589	Annie Penn Grant - Healthy Active Children		

OBJECT CODES

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts.

100	Salaries
200	Employer Provided Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Reserved for Future Use
700	Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100.200 etc.) A three-digit serial number is used to provide detailed information.

Salaries (100)

Administrative Personnel (110)

111	Superintendent
112	Associate and Deputy Superintendent
113	Director and/or Supervisor
114	Principal/Headmaster
115	Finance Officer
116	Assistant Principal (Non-teaching)
117	Other Assistant Principal Assignment
118	Assistant Superintendent

Instructional Personnel - Certified (120)

120	11th and 12th Installment Accrual
121	Teacher
122	Interim Teacher - (Paid at Non-Certified Rate)
123	JROTC Teacher
124	Foreign Exchange (VIF)
125	New Teacher Orientation
126	Extended Contracts
128	Re-employed Retired Teacher - Exempt from the Earnings Cap

**Instructional Support Personnel - Certified
(Teacher Pay Schedule) (130)**

- 131 Instructional Support I - Regular Teacher Pay Scale
- 132 Instructional Support II - Advanced Pay Scale
- 133 Psychologist
- 134 Teacher Mentor
- 135 Lead Teacher

Instructional Support Personnel - Non-Certified (140)

- 141 Teacher Assistant - Other
- 142 Teacher Assistant - NCLB
- 143 Tutor (within the instructional day)
- 144 Interpreter, Brailist, Translator, Education Interpreter
- 145 Therapist
- 146 Specialist (School - Based)
- 147 Monitor
- 148 Non Certified Instructor
- 149 School Resource Officer

Technical and Administrative Support Personnel (150)

- 151 Office Support

- 152 Technician Specialist

- 153 Administrative Specialist (Central Support)

Substitute Personnel (160)

- 162 Substitute Teacher - Regular Teacher Absence
- 163 Substitute Teacher - Staff Development Absence
- 164 Substitute Teacher - Full-Time Non-Certified
- 165 Substitute - Non-Teaching
- 166 Teacher Assistant Salary When Substituting (Staff Development Absence)
- 167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)

Operational Support Personnel (170)

- 171 Driver
- 172 Driver Overtime
- 173 Custodian
- 174 Cafeteria Worker
- 175 Skilled Trades
- 176 Manager
- 177 Work Study Student
- 178 Day Care/Before/After School Care Staff

Supplementary and Benefits-Related Pay (180)		Employer Provided Benefits (200)	
181	Supplement/Supplementary Pay	Federal Insurance Compensation Act (210)	
182	Employee Allowances Taxable	210	Employer's Social Security Cost - Installment Accrual
183	Bonus Pay	211	Employer's Social Security Cost - Regular
184	Longevity Pay	Retirement Benefits (220)	
185	Bonus Leave Payoff	220	Employer's Retirement Cost - Installment Accrual
186	Short Term Disability Payments - Beyond Six Months	221	Employer's Retirement Cost - Regular
187	Salary Differential	228	Employer's Retirement Costs - Re-employed Retired Teacher Not Subject to the Cap
188	Annual Leave Payoff	229	Other Retirement Cost
189	Short Term Disability Payments - First Six Months	Insurance Benefits (230)	
Extra Duty Pay (190)		231	Employer's Hospitalization Insurance Cost
191	Curriculum Development Pay	232	Employer's Workers' Compensation Insurance Cost
192	Additional Responsibility Stipend	233	Employer's Unemployment Insurance Cost
193	Mentor Pay	234	Employer's Dental Insurance Cost
194	State Designated Stipend	235	Employer's Life Insurance Cost
195	Planning Period Stipend	239	Other Insurance Cost
196	Staff Development Participant Pay		
197	Staff Development Instructor		
198	Tutorial Pay		
199	Overtime Pay		

Other Employee Benefits (290)		Property Services (320) (con't)	
291	Payments to/for Injured Employees	325	Contracted Repairs & Maintenance - Land & Buildings
299	Other Employee Benefits	326	Contracted Repairs & Maintenance - Equipment
Purchased Services (300)		327	Rentals/Leases
Professional and Technical Services (310)		329	Other Property Services
311	Contracted Services	Transportation Services (330)	
312	Workshop Expenses/Allowable Travel	331	Pupil Transportation - Contracted
313	Advertising Cost	332	Travel Reimbursement
314	Printing and Binding Fees	333	Field Trips
315	Reproduction Costs	Communications (340)	
316	Teach for America	341	Telephone
317	Psychological Contract Services	342	Postage
318	Speech and Language Contract Services	343	Telecommunications Services
319	Other Professional and Technical Services	344	Mobile Communication Costs
Property Services (320)		345	Security Monitoring
321	Public Utilities - Electric Services	349	Other Communication Services
322	Public Utilities - Natural Gas		
323	Public Utilities - Water and Sewer		
324	Waste Management		

Tuition (350)		Debit Services (380)	
351	Tuition Fees	381	Debt Service - Principle
352	Employee Education Reimbursement	382	Debt Service - Interest
353	Eckerd Youth Camps	Other Administrative Costs (390)	
Dues & Fees (360)		391	Tax Payments
361	Membership Dues & Fees	392	Indirect Cost
362	Bank Service Fees	393	Contingency Funds
363	Assessments/Penalties	399	Unbudgeted Funds
Insurance and Judgments (370)		Supplies & Materials (400)	
371	Liability Insurance	School & Office Supplies (410)	
372	Vehicle Liability Insurance	411	Supplies & Materials
373	Property Insurance	412	State Textbooks
374	Judgments Against the Local School Administrative Unit	413	Other Textbooks
375	Fidelity Bond Premium	414	Library Books (Regular and Replacement)
376	Pupil Transportation Insurance	418	Computer Software & Supplies
377	Payments to Injured School Children		
378	Scholastic Accident Insurance		
379	Other Insurance and Judgments		

Operational Supplies (420)		Capital Outlay (500)	
421	Fuel for Facilities	Land (510)	
422	Repair Parts, Materials, & Related Labor, Grease, & Anti-Freeze	511	Purchase of New Sites
423	Gas/Diesel Fuel	512	Land Additions to Existing Sites
424	Oil	Buildings (520)	
425	Tires & Tubes	521	Purchase of Existing Buildings
Food Supplies (450)		522	General Contract
451	Food Purchases	523	HVAC Contract
452	USDA Commodity Foods	524	Electrical Contract
453	Food Processing Supplies	525	Plumbing Contract
454	Inventory Loss	526	Architects Fees
455	Meal Sales Discount	527	Construction Management Contracts
459	Other Food Purchases	528	Carpentry Contracts
Non-Capitalized Equipment (460)		529	Miscellaneous Contracts & Other Charges
461	Furniture and Equipment - Inventoried	Improvements Other Than Buildings (530)	
462	Computer Equipment - Inventoried	531	Improvements to New Sites
Sales & Use Tax (470)		532	Improvements to Existing Sites
471	Sales & Use Tax Expense		
472	Sales & Use Tax Refund (Contra-expenditure)		

Equipment (540)		Transfers To Other Funds (710)	
541	Purchase of Equipment - Capitalized	711	Transfers to the State Public School Fund
542	Purchase of Computer Hardware - Capitalized	712	Transfers to the Local Current Expense Fund
Vehicles (550)		713	Transfers to the Federal Grant Fund
551	Purchase of Vehicles	714	Transfers to the Capital Outlay Fund
552	License & Title Fees	715	Transfers to the Multiple Enterprise Fund
Library Books (560)		716	Transfers to the Individual School Fund
561	Library Books - Capitalized	717	Transfers to Charter Schools
Depreciation (570)		718	Transfers to Private Schools
571	Depreciation	Transfers Within A Fund (720)	
Transfers (700)		721	NCLB Transferability - Transfer In
		722	NCLB Transferability - Transfer Out

SCHOOL NUMBERS

302	BETHANY ELEMENTARY	358	MOSS ST. ELEMENTARY
310	CENTRAL ELEMENTARY	362	NEW VISION SCHOOL OF MATH. SCIENCE. AND TECHNOLOGY
314	DALTON MCMICHAEL HIGH SCHOOL	366	REIDSVILLE HIGH SCHOOL
318	DOUGLASS ELEMENTARY	374	REIDSVILLE MIDDLE SCHOOL
322	DRAPER ELEMENTARY	378	ROCKINGHAM COUNTY HIGH SCHOOL
327	HUNTSVILLE ELEMENTARY	379	ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL
330	J.E. HOLMES MIDDLE SCHOOL	380	ROCKINGHAM COUNTY MIDDLE SCHOOL
334	DILLARD ELEMENTARY	386	SOUTH END ELEMENTARY
338	LAWSONVILLE AVE. ELEMENTARY	390	STONEVILLE ELEMENTARY
344	LEAKSVILLE-SPRAY ELEMENTARY	392	SCORE CENTER
347	LINCOLN ELEMENTARY	394	WESTERN ROCKINGHAM MIDDLE SCHOOL
350	MONROETON ELEMENTARY	398	WENTWORTH ELEMENTARY
354	JOHN M. MOREHEAD HIGH SCHOOL	402	WILLIAMSBURG ELEMENTARY

Key to Acronyms

ROCKINGHAM COUNTY SCHOOLS KEY TO ACRONYMS

ABC	THE STATE ACCOUNTABILITY PROGRAM: ACCOUNTABILITY, CURRICULUM BASICS, LOCAL CONTROL & FLEXIBILITY	LEA	LOCAL EDUCATION AGENCY
ADA	AMERICANS WITH DISABILITIES ACT	LEP	LIMITED ENGLISH PROFICIENCY
ADM	AVERAGE DAILY MEMBERSHIP	MOE	MONTHS OF EMPLOYMENT
AHERA	ASBESTOS HAZARD EMERGENCY RESPONSE ACT	MOE	MAINTENANCE OF EFFORT
AIG	ACADEMICALLY AND INTELLECTUALLY GIFTED	NCACC	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS
ALPS	ALTERNATIVE LEARNING PROGRAM SCHOOL	NCWISE	NORTH CAROLINA WINDOW OF INFORMATION ON STUDENT EDUCATION (REPLACES SIMS)
AP	ASSISTANT PRINCIPAL	OPAC	ONLINE PUBLIC ACCESS CONTROL
APCT	ANNIE PEEN COMMUNITY TRUST	OSHA	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION
BMI	BODY MASS INDEX	OT	OCCUPATIONAL THERAPIST (or THERAPY)
BTWLC	BOOKER T. WASHINGTON LEARNING CENTER	PE	PHYSICAL EDUCATION
CBS	COMMUNITY BASED SERVICES	PIO	PUBLIC INFORMATION OFFICER
CBT	COMMUNITY BASED TRAINING	PRC	PROGRAM REPORT CODE
CDC	CAREER DEVELOPMENT COORDINATOR	PRE-K	PRE KINDERGARTEN
CogAT	COGNITION ABILITIES TEST	PRI	PRIMARY RATE ISDN
CSS	COMMUNITY SUPPORT SERVICE	PS	PRE SCHOOL
CTE	CAREER AND TECHNICAL EDUCATION (VOCATIONAL EDUCATION)	PSAT	PRELIMINARY SCHOLASTIC APTITUDE TEST
DOP	DROP OUT PREVENTION	PT	PHYSICAL THERAPY (or THERAPIST)
DSS	DEPARTMENT OF SOCIAL SERVICES	PTE	PART TIME EQUIVALENT
EC	EXCEPTIONAL CHILDREN	QP	QUALIFIED PROFESSIONAL
EOC	END OF COURSE	RIF	READING IS FUNDAMENTAL
EOG	END OF GRADE	ROTC	RESERVE OFFICERS TRAINING CORP.
ESL	ENGLISH AS A SECOND LANGUAGE	SAT	SCHOLASTIC APTITUDE TEST
FICA	FEDERAL INSURANCE CONTRIBUTION ACT (SOCIAL SECURITY)	SCORE	SECOND CHANCE OPPORTUNITY RESOURCE (ALTERNATIVE SCHOOL)
FISP	FOCUSED INTERVENTION SUMMER PROGRAM	SIMS	STUDENT INFORMATION MANAGEMENT SYSTEM
FTE	FULL TIME EQUIVALENT	SPSF	STATE PUBLIC SCHOOL FUND
HAL	HOMEWORK ASSISTANCE LINE	TA	TEACHER ASSISTANT
HOE	HEALTH OCCUPATIONS EDUCATION	TMS	TRANSPORTATION INFORMATION MANAGEMENT SYSTEM
HRMS	HUMAN RESOURCES MANAGEMENT SYSTEM	USDA	UNITED STATES DEPARTMENT OF AGRICULTURE
HVAC	HEATING, VENTILATION, AND AIR CONDITIONING	VIF	VISITING INTERNATIONAL FACULTY
IAQ	INDOOR AIR QUALITY	VOC. ED	VOCATIONAL EDUCATION
IB	INTERNATIONAL BACCALAUREATE	VOCATS	VOCATIONAL COMPETENCY ACHIEVEMENT TRACKING SYSTEM
IEP	INDIVIDUAL EDUCATION PLAN	VoIP	VOICE OVER INTERNET PROTOCOL
ILT	INITIALLY LICENSED TEACHER	VR	VOCATIONAL REHABILITATION
ISDN	INTEGRATED SERVICES DIGITAL NETWORK	WAN	WIDE AREA NETWORK
ISS	IN-SCHOOL SUSPENSION	WDE	WORKFORCE DEVELOPMENT -
IT	INFORMATION TECHNOLOGY	YRE	YEAR ROUND EDUCATION