



ROCKINGHAM COUNTY SCHOOLS

2004 - 2005

ANNUAL BUDGET

Superintendent's Budget Message 2004-05

Focus and Direction

N.C. General Statute 115C-426(e) requires that "The Local Current Expense Fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expenses of the public school system in conformity with the educational goals of the State and Local boards of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners."

When Rockingham County Schools merged in July, 1993, both the Rockingham County Board of Commissioners and the Rockingham County Board of Education agreed to a goals statement that proposed an increase in county funding for the schools over a period of five years to a level of \$790 per student. In November, 1997, a new three year goal was agreed upon which reflected a funding goal of maintaining a level equal to the state average funding for schools as set forth by the North Carolina Association of County Commissioners. The new goal also included an increase in capital funding of 25% each year for three years. Both the 1993 goals statement as well as the 1997 goals statement stated that the school system would strive to increase student performance. Since merger occurred there has been a steady increase in student test results.

Students reading at or above level III for grades 3 – 8 have risen from 60.1% in 1993 to 84.6% in 2004. The same students performing at or above level III in math have risen from 59.2% in 1993 to 88.3% in 2004. For 2004 we also had five schools recognized by the state as "Honor Schools of Excellence" and ten schools recognized as "Schools of Distinction". Additionally, 21 schools were designated as having met expected growth or having met high growth.

This dramatically demonstrates the impact that better funding has on student performance when these funds are wisely utilized. We can be proud of these results, but cannot expect to maintain these high results without an appropriate level of investment for education.

The school district has made adjustments to continue essential operations because during the past three years substantial reduction has been necessary. State reductions for the past two years and this year's reductions are forcing the school system to cut back even more services, as well as postponing others.

Rockingham County Schools are being faced with many challenges that will require a more efficient and effective use of all of our funding. The Federal "No Child Left Behind" law

is forcing us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing instruction and measuring school success. We are also addressing the dropout issue with emphasis upon generating accurate student data, including enrollment changes by gender and ethnicity, identification of contributing factors, conducting research related to successful practices and generating a multi-year program.

The 2004-05 budget focuses on the district's goals and objectives, which are outlined as follows:

- Continuing the focus on student achievement with particular emphasis on raising the performance levels of our lowest 25 percent of schools as measured by the ABC and AYP criteria.
- Development of a plan to improve elementary student performance and reduce the incidents of student retention in grades K-9.
- Development of a comprehensive planning process to address the district's future facility needs, evaluate the condition of facilities not addressed in phase one or two, define project concepts, project costs and identify funding alternatives for new construction and retro-fit of existing facilities.
- Focusing on the rules for managing student behavior including the development of accountability standards for monitoring and correcting student dress code and behavior violations.

While we have been able to work within the allocations received, and still improve the performance of students, if we cannot maintain the Local Current Expense Fund at an appropriate level, we will be looking at further reductions affecting programs.

Some of the best money spent in support of the county's economic development efforts should go toward insuring a quality school system. Our children deserve to have the highest quality education that we can provide. Additionally, schools are of the utmost importance in determining where new industry will locate.

Progress Report

During the 2003-04 school year, tremendous progress was made to increase student performance and decrease achievement gaps. The following gains were made this past year.

- 84.6% of all students in grades 3-8 were on grade level or higher on the End-of-Grade Reading Test.
- 88.3% of all students in grades 3-8 were on grade level or higher on the End-of-Grade Mathematics Test.
- 72.5% of high school students passed Algebra I End-of-Course Tests, 82.8% of high school students passed Algebra II End-of-Course Tests, and 66.2% of high school students passed Geometry End-of-Course Tests.
- 77.3% of high school students passed English I End-of-Course Tests.

- The reading achievement gap between black students and white students decreased for 20.5% in 2001-02 to 11.2% in 2003-04.
- The math achievement gap between black students and white students decreased from 17.2% in 2001-02 to 10.6% in 2003-04.
- 80% or 20 out of 25 schools made Adequate Yearly Progress.
- 98% or 391 out of 399 Adequate Yearly Target Goals were met by the system.
- 84% or 21 out of 25 schools met expected growth or met high growth under the ABC's accountability plan.
- Five schools were designated "Honor Schools of Excellence", 10 schools were designated "Schools of Distinction."
- 84% of 8th grade students passed both parts of the Computer Skills tests.

Trends and Needs

While Rockingham County Schools has shown progress in areas such as eliminating the achievement gap, reducing the dropout rate, and implementing the "No Child Left Behind" law, we still face challenges that must be addressed.

Special Education: Currently 13.6% of school age students are identified as students with disabilities and are

receiving special education services. The state only funds up to 12.5% of ADM which leaves approximately 185 students with special needs unfunded. In addition the system serves over 300 preschool students with disabilities.

Enrollment: The 10 day enrollment for Rockingham County Schools for 2004-05 was 14,595. This reflects a decrease of 64 over 2003-04. We anticipate a continued slow but steady growth rate in the number of students in future years.

ESL: The number of families moving to Rockingham County from non-English speaking countries continues to grow. This year there are 612 students in our English as a Second Language Program compared to 577 students in 2002. State support, which is greatly under-funded, pays for 6.3 teachers and Rockingham County Schools supplements the program with eight additional teaching positions.

Free and Reduced Meals: The percent of students on free or reduced meals continues to increase, reaching 48.49 percent as of March, 2004.

Fuel and Energy Costs: Increasing fuel and natural gas costs as well as the opening of new schools have forced us to increase the utilities budgets by \$183,000. This is an increase of 6.3% over the prior year. The next new school will open in July 2006, and with energy prices continuing to rise, this will be an area that will need constant attention in the foreseeable future.

- Decrease of \$181,000 in student accountability funds
- Decrease of funds of \$771,135 due to a required discretionary reversion by the state.

Additional instructional funds will be allotted to the schools for the purpose of buying library books. These funds will come from a transfer from the textbook allotment.

State guidelines are provided as to how state funds may be spent. Limited transfers are allowed from one category to another if approved by the school improvement team and follows the school improvement plan.

Local Current Expense Funds

A tightening economy, new federal laws, and a desire to initiate new innovative programs have made the budget development a real challenge. The Federal "No Child Left Behind" law is forcing us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing instructional and measuring school success. New programs included in this budget includes signing bonuses for hard to fill teacher positions in areas such as math, science, foreign language, and exceptional children. We are also implementing new teacher retention efforts by giving bonuses to teachers when they reach each five year increment of being employed by Rockingham County Schools, as well as increased supplements for administrators, increased funds for ILT/lateral entry training, and future administrator training. We have budgeted funds to continue microfilming student records, and are giving additional funds to schools with higher risk factors. We are also adding a maintenance position, funds

for maintenance service contracts, custodial supplies, turf/pool supplies, repair parts, and other purchased services. We have also had to add funds to cover legislative raises and an increase in retirement rates. Funds budgeted for these increases and other changes are as follows:

- \$ 75,000 increase for signing bonuses
- \$ 90,000 increase for retention bonuses
- \$ 30,000 supplement increase for administrators
- \$100,000 decrease in teacher assistants
- \$ 88,000 increase for ILT/lateral entry training
- \$ 40,000 increase for Administrator Scholarship Program
- \$ 50,000 increase for microfilming students records
- \$100,000 increase for performance based service contracts
- \$194,000 increase for utilities
- \$ 14,000 increase for custodial supplies
- \$ 9,450 increase for turf management services
- \$ 43,000 increase for contracted services for maintenance of school facilities
- \$ 13,260 increase in maintenance supplies
- \$ 3,000 increase in cultural arts
- \$197,000 increase in salaries due to legislative action
- \$ 22,500 increase in employer paid benefits

The total local current expense budget is \$20,773,090, of which \$13,931,160 is allocated from the county. The remaining funds are from textbooks, medicaid administrative outreach program, reimbursements, sales tax refunds, fines and forfeitures, rental,

Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).

Conclusion

While the General Assembly funds the basic educational programs, they leave it to the local units to fund operations. Due to this fact, much of our local budget is devoted to support services such as: utilities, custodians, maintenance, directors, clerical staff, board functions, legal requirements, insurance, travel, support for school operations, and testing. In addition to these overhead costs we spend a large part of the local budget on teachers, assistants, and supplements. When compared with the state average as to how local funds are used, the Rockingham County School System is at a higher percentage in budgeting for instructional purposes, as well as for budgeting funds for individual school use. As always, we continue to focus funds to areas that will improve the quality of education for the children of Rockingham County.



Dr. Walt Bromenschenkel
Superintendent



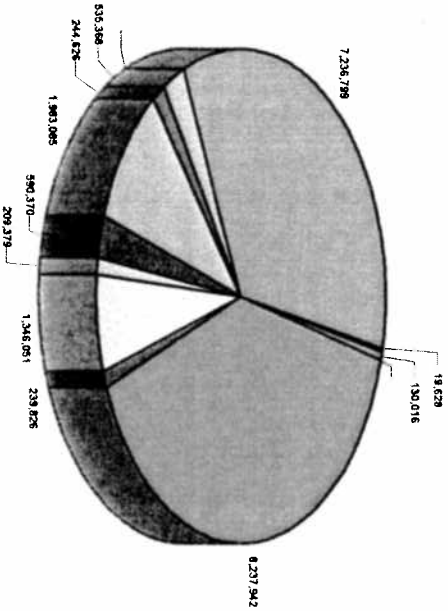
David Wise
Assistant Superintendent - Finance

BUDGETED LOCAL CURRENT EXPENDITURES BY FUNCTIONS

2004-2005

Instruction	8,237,942
Business Support	239,826
Other Support	1,346,051
Instructional Staff Support	209,379
Administrative Support	590,370
School Administrative Support	1,983,085
Central Support	244,626
Transportation	535,368
Community Service	-
Maintenance and Operation of Plant	7,236,799
Pupil Support	19,628
Non-Programmed Charges	130,016
	20,773,090

Budgeted Local Current Expenditures by Functions 04-05

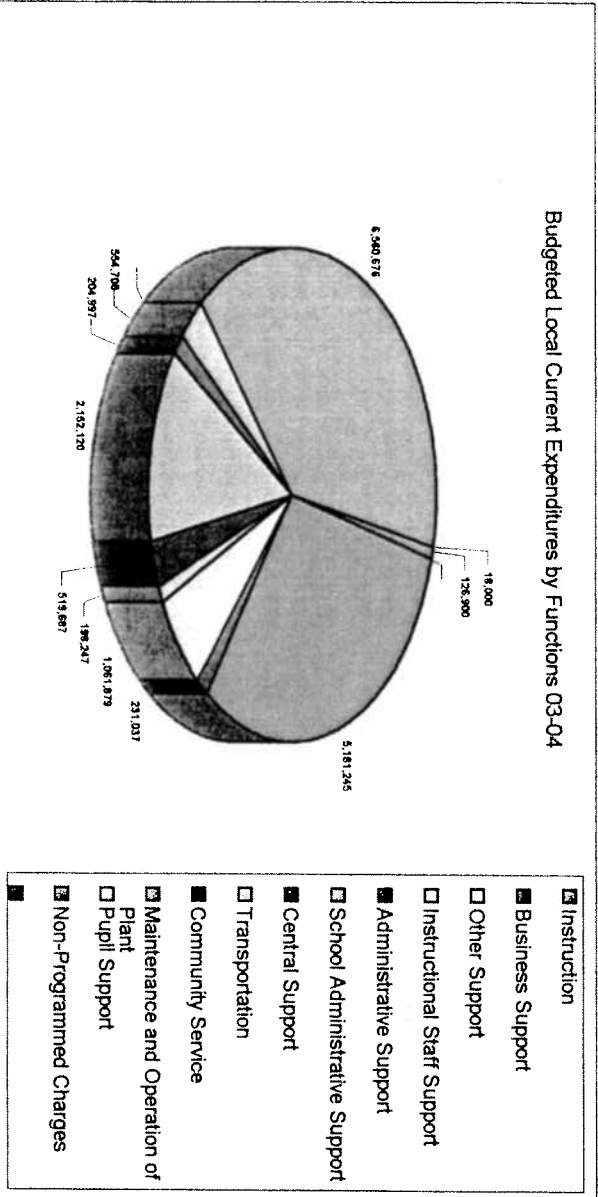


- Instruction
- Business Support
- Other Support
- Instructional Staff Support
- Administrative Support
- School Administrative Support
- Central Support
- Transportation
- Community Service
- Maintenance and Operation of Plant
- Pupil Support
- Non-Programmed Charges

BUDGETED LOCAL CURRENT EXPENDITURES BY FUNCTIONS

2003-2004

Instruction	5,181,245
Business Support	231,037
Other Support	1,061,879
Instructional Staff Support	198,247
Administrative Support	519,687
School Administrative Support	2,152,120
Central Support	204,997
Transportation	554,708
Community Service	-
Maintenance and Operation of Plant	6,560,676
Pupil Support	18,000
Non-Programmed Charges	126,900
	16,809,496



- Instruction
- Business Support
- Other Support
- Instructional Staff Support
- Administrative Support
- School Administrative Support
- Central Support
- Transportation
- Community Service
- Maintenance and Operation of Plant
- Pupil Support
- Non-Programmed Charges

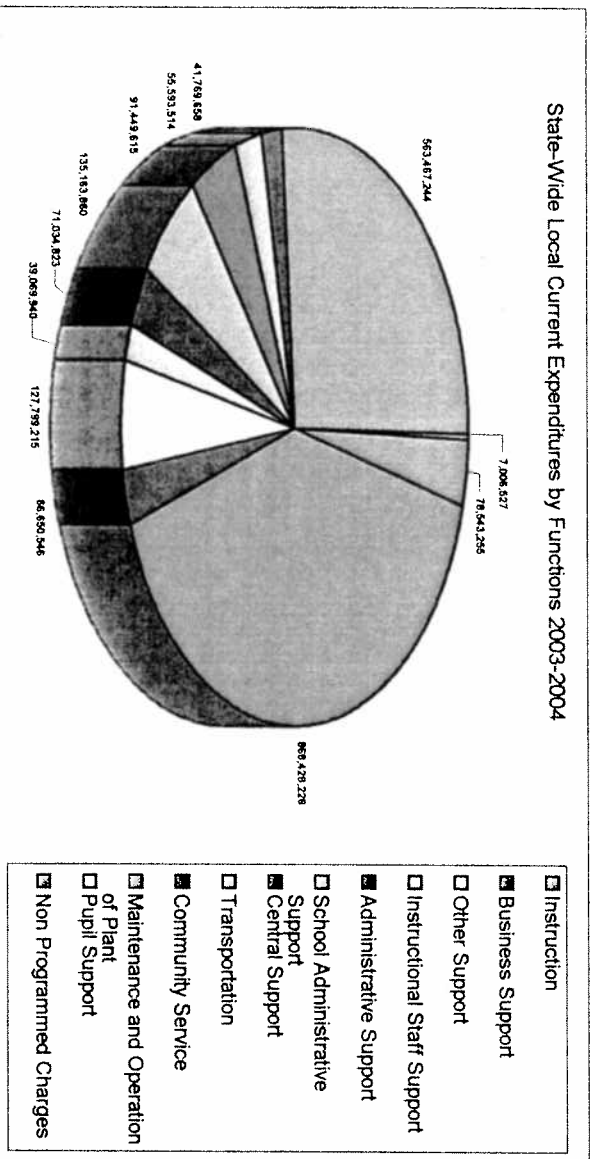
STATE-WIDE LOCAL CURRENT EXPENDITURES BY FUNCTIONS

2003-2004

Instruction	868,428,228
Business Support	66,650,546
Other Support	127,799,215
Instructional Staff Support	39,069,940
Administrative Support	71,034,823
School Administrative Support	135,163,860
Central Support	91,449,615
Transportation	55,593,514
Community Service	41,769,658
Maintenance and Operation of Plant	563,467,244
Pupil Support	7,006,527
Non Programmed Charges	78,543,255

2,145,976,425

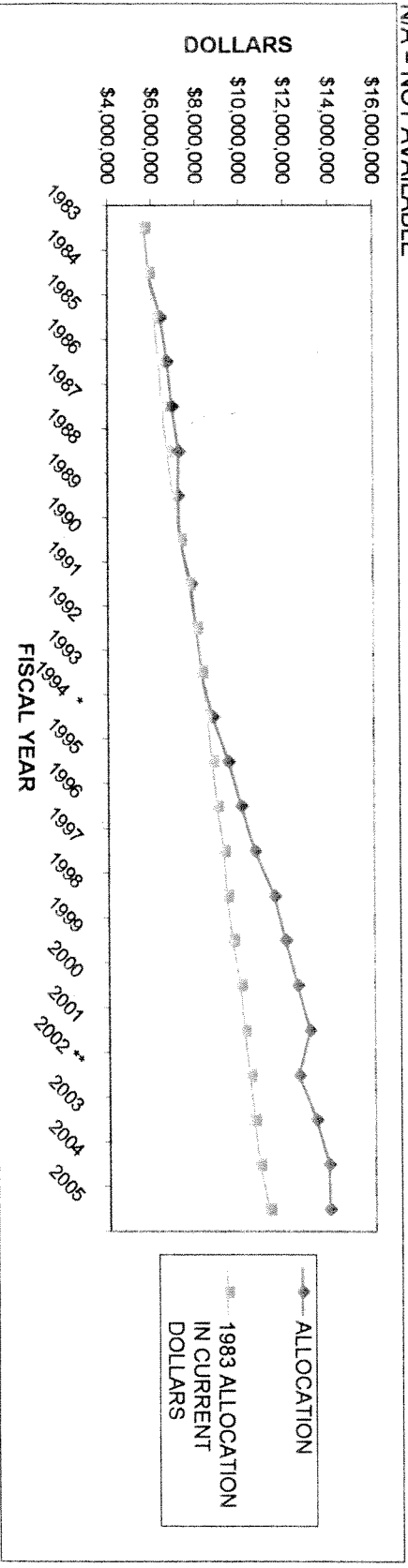
State-Wide Local Current Expenditures by Functions 2003-2004



CHANGES IN CURRENT EXPENSE ALLOCATIONS FROM COUNTY

YEAR ENDED JUNE 30:	ALLOCATION	% OF COUNTY PROPERTY TAX LEVIES	INCREASE FROM PRIOR YEAR	% INCREASE	CHANGE IN CONSUMER PRICE INDEX	1983 ALLOCATION IN CURRENT DOLLARS
1983	\$ 5,661,288	42.0%	465,921	9%	3.2%	\$ 5,661,228
1984	\$ 5,861,288	42.6%	200,000	3.5%	4.3%	\$ 5,842,387
1985	\$ 6,447,417	45.6%	589,129	10.0%	3.6%	\$ 6,093,610
1986	\$ 6,744,212	47.3%	296,795	4.6%	1.9%	\$ 6,312,980
1987	\$ 6,977,379	47.3%	233,167	3.5%	3.6%	\$ 6,432,927
1988	\$ 7,256,744	45.6%	279,365	4.0%	4.1%	\$ 6,664,512
1989	\$ 7,252,035	46.2%	(4,709)		4.8%	\$ 6,937,757
1990	\$ 7,330,323	44.7%	78,288	1.1%	5.4%	\$ 7,270,769
1991	\$ 7,813,446	45.7%	483,123	6.6%	4.2%	\$ 7,663,391
1992	\$ 8,031,807	45.3%	218,361	2.8%	3.0%	\$ 7,985,253
1993	\$ 8,251,649	45.5%	219,842	2.7%	3.0%	\$ 8,224,811
1994 *	\$ 8,776,427	40.4%	524,778	6.4%	2.7%	\$ 8,471,555
1995	\$ 9,491,520	41.5%	715,093	8.1%	2.5%	\$ 8,700,287
1996	\$ 10,031,862	40.5%	540,342	5.7%	3.3%	\$ 8,917,794
1997	\$ 10,655,626	39.5%	623,764	6.2%	1.7%	\$ 9,212,081
1998	\$ 11,526,308	41.1%	869,682	8.2%	1.6%	\$ 9,359,474
1999	\$ 12,031,614	41.1%	505,306	4.4%	2.7%	\$ 9,612,180
2000	\$ 12,531,614	37.4%	500,000	4.2%	3.4%	\$ 9,938,994
2001	\$ 13,100,000	37.6%	568,386	4.5%	1.6%	\$ 10,098,018
2002 **	\$ 12,593,295	33.5%	(506,705)	<3.8%>	2.4%	\$ 10,340,370
2003	\$ 13,366,690	34.8%	773,395	6.1%	1.9%	\$ 10,536,837
2004	\$ 13,926,690	N/A	560,000	4.2%	Estimated 2%	\$ 10,747,574
2005	\$ 13,931,160	N/A	4,470	0.03%	Estimated 4.2%	\$ 11,198,972

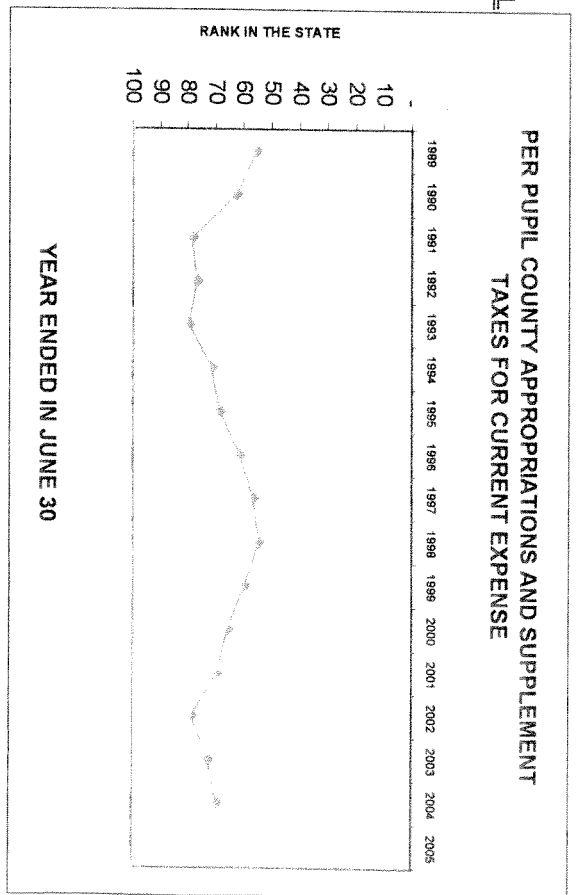
* 1ST YEAR OF MERGER AND 5 YEAR PLAN
N/A = NOT AVAILABLE



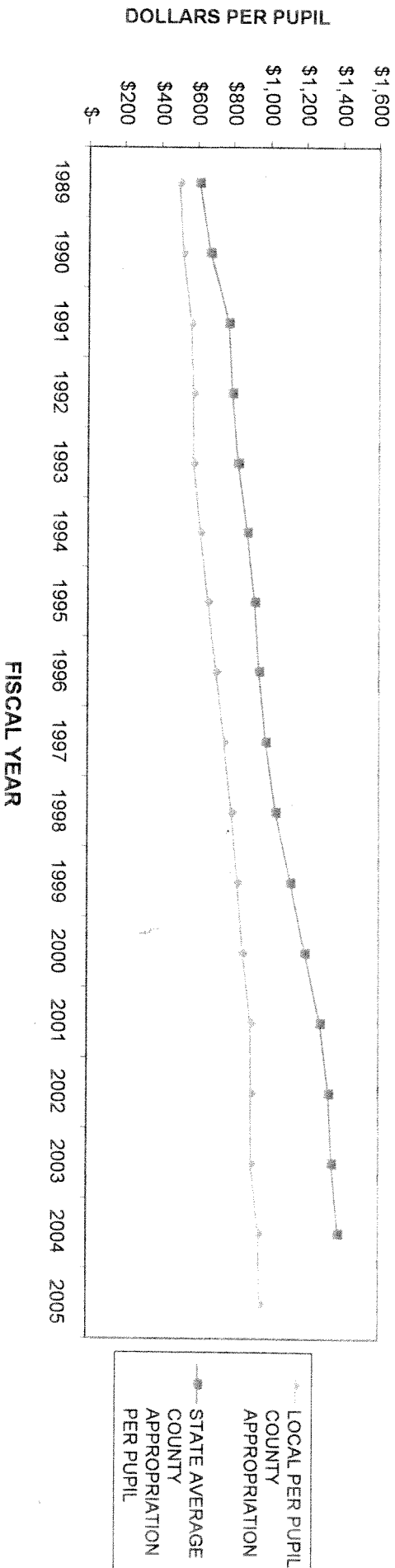
** The original allocation was \$13,246,690 was later reduced when the governor withheld county reimbursements

PER PUPIL COUNTY APPROPRIATIONS AND SUPPLEMENTAL TAXES FOR CURRENT EXPENSE

YEAR ENDED JUNE 30:	LOCAL PER PUPIL COUNTY APPROPRIATION	RANK IN THE STATE	STATE AVERAGE COUNTY APPROPRIATION PER PUPIL
1989	\$ 493.43	56	608
1990	\$ 513.70	63	669
1991	\$ 561.43	79	773
1992	\$ 574.19	77	794
1993	\$ 575.91	80	825
1994	\$ 614.80	72	876
1995	\$ 658.60	69	916
1996	\$ 702.40	62	938
1997	\$ 746.20	57	976
1998	\$ 790.00	55	1032
1999	\$ 822.00	60	1113
2000	\$ 850.70	66	1194
2001	\$ 895.24	70	1278
**2002	\$ 899.06	79	1326
2003	\$ 896.97	73	1344
2004	\$ 940.00	70	1378
2005	\$ 947.00		



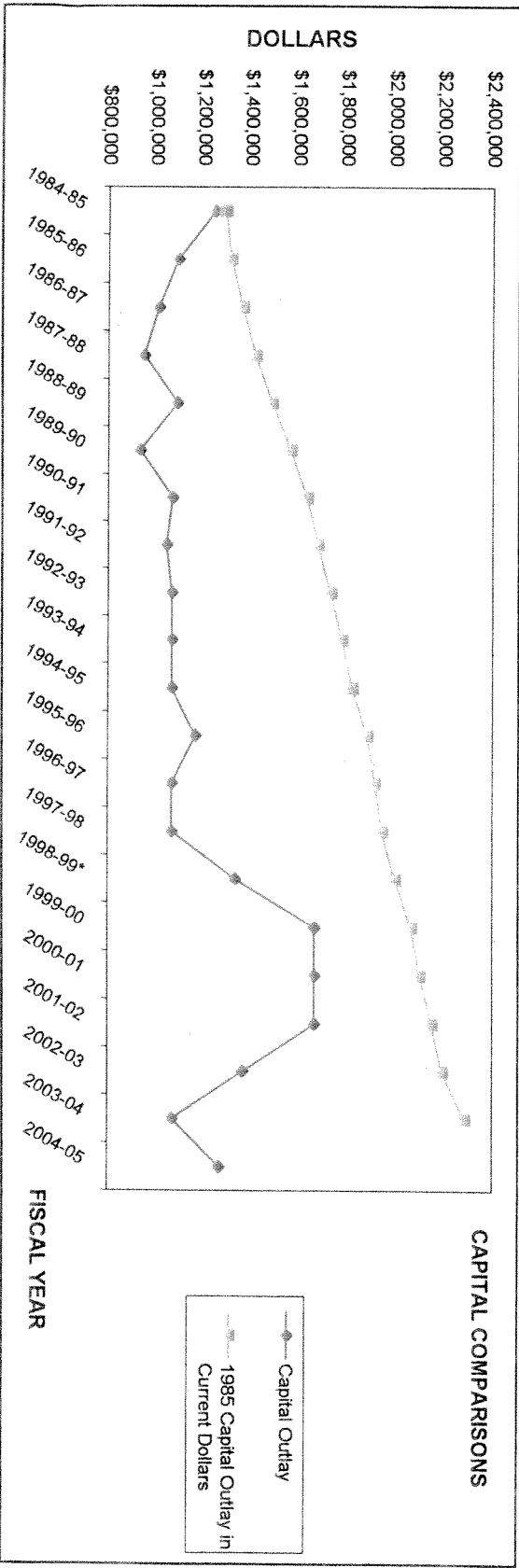
PER PUPIL COUNTY APPROPRIATIONS AND SUPPLEMENT TAXES FOR CURRENT EXPENSE



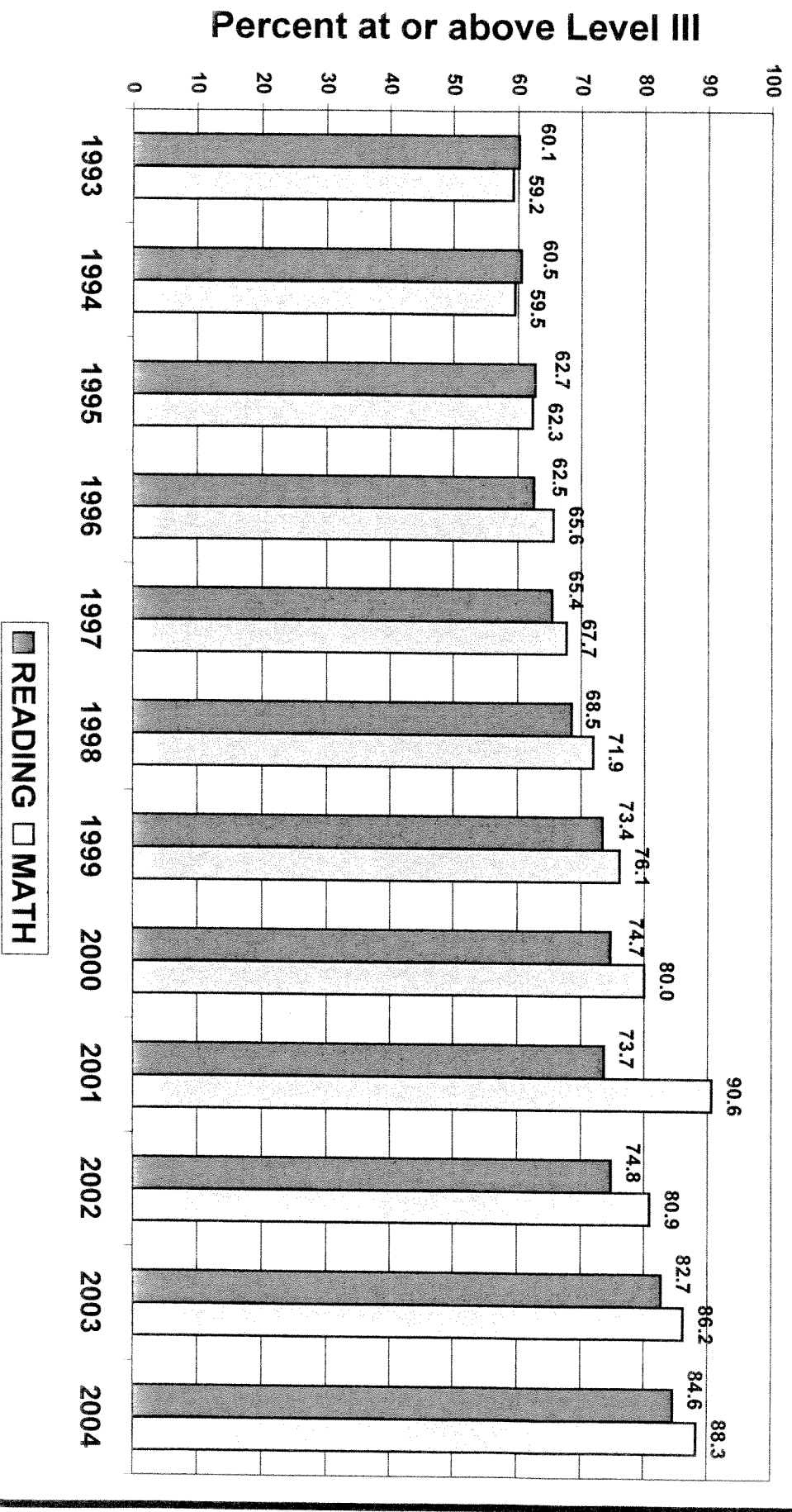
Source: North Carolina Department of Public Instruction Statistical Survey
 ** This was later reduced to \$855.46 due to State budget crisis, and governor withholding county reimbursements

ROCKINGHAM COUNTY SCHOOLS
CAPITAL COMPARISONS

	Capital Outlay	1985 Capital Outlay in Current Dollars	Difference	Since Merger
1984-85 \$	1,246,819	\$	\$	
1985-86 \$	1,092,003	\$	\$ 199,701	
1986-87 \$	1,011,076	\$	\$ 305,171	
1987-88 \$	949,200	\$	\$ 414,432	
1988-89 \$	1,090,124	\$	\$ 329,417	
1989-90 \$	931,875	\$	\$ 555,804	
1990-91 \$	1,071,656	\$	\$ 496,357	
1991-92 \$	1,046,993	\$	\$ 586,877	
1992-93 \$	1,068,656	\$	\$ 614,230	\$ 614,230
1993-94 \$	1,068,656	\$	\$ 664,716	\$ 664,716
1994-95 \$	1,068,656	\$	\$ 1,780,173	\$ 711,517
1995-96 \$	1,168,656	\$	\$ 1,824,677	\$ 656,021
1996-97 \$	1,068,656	\$	\$ 1,884,891	\$ 816,235
1997-98 \$	1,068,656	\$	\$ 1,916,934	\$ 848,278
1998-99 \$	1,335,820	\$	\$ 1,947,605	\$ 611,785
1999-00 \$	1,669,775	\$	\$ 2,000,190	\$ 330,415
2000-01 \$	1,669,774	\$	\$ 2,068,196	\$ 398,422
2001-02 \$	1,669,775	\$	\$ 2,101,288	\$ 431,513
2002-03 \$	1,369,775	\$	\$ 2,151,718	\$ 781,943
2003-04 \$	1,069,775	\$	\$ 2,192,600	\$ 1,122,825
2004-05 \$	1,269,775	\$	\$ 2,284,689	\$ 1,014,914
			\$ 11,890,573	\$ 9,002,814



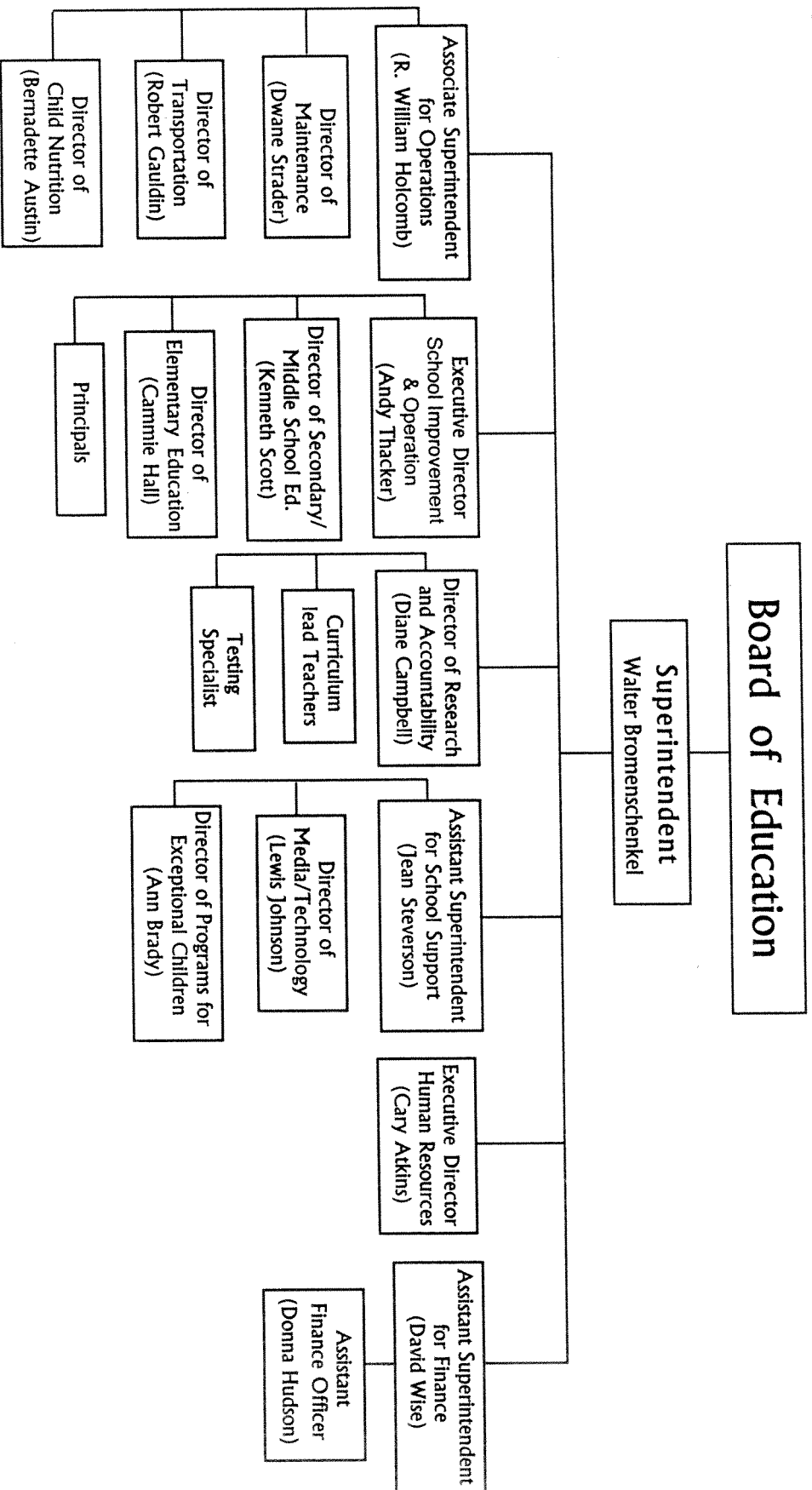
**ROCKINGHAM COUNTY SCHOOLS
DEPICTING THE PERCENT AT OR ABOVE LEVEL III
COMBINED GRADES 3 - 8
1993 - 2004**



**THE MISSION OF THE ROCKINGHAM COUNTY SCHOOLS
IS TEACHING ALL STUDENTS TO BECOME
PRODUCTIVE CITIZENS AND LIFELONG LEARNERS**

ROCKINGHAM COUNTY SCHOOLS

ORGANIZATIONAL CHART



State Public School Fund

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
001 CLASSROOM TEACHERS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5100.001.121	Salary - Teacher	25,000,000	29,925,873	
1.5100.001.123	Salary - ROTC Teacher	450,000	470,000	
1.5100.001.128	Salary - Retired Teacher	605,000	95,000	
1.5200.001.121	Salary - Exceptional Children Teacher	1,280,000	1,154,260	
1.5910.001.211	Employers Soc. Sec. Cost	2,100,000	2,420,853	Budgeted at 7.65%
1.5910.001.221	Employers Retirement Cost	1,600,000	1,082,264	Budgeted at 5.815%
1.5910.001.231	Employers Hospital Cost	2,315,000	2,223,105	Budgeted at \$3,432/employee
	Total	33,350,000	37,371,355	
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, and rounded to the nearest 1/2 position.				
	Grade	Number of Students		
	K-3	18		(LEA Class size average is 21)
	4--6	22		(LEA Class size average is 26)
	7--8	21		(LEA Class size average is 26)
	9	24.5		(LEA Class size average is 26)
	10--12	26.64		(LEA Class size average is 29)
	Math/Science/Computer Teacher	1 per county		
	Rockingham County Schools planning allotment	672.83		

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005		2003-2004		COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET			
002 CENTRAL OFFICE ADMINISTRATION						
CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.6210.002.113	Salary - Director	88,001	85,855	1	Curriculum Director	
1.6210.002.118	Salary - Assistant Superintendent	95,699	83,429	1	Assistant Superintendent - Curriculum	
1.6320.002.111	Salary - Superintendent	110,074	110,074	1	Superintendent	
1.6320.002.112	Salary - Associate Superintendent	86,988	95,213	1	Associate Superintendent	
1.6330.002.113	Salary - Director	300,694	291,906	4	Directors	
1.6520.002.115	Salary - Finance Officer	76,471	74,605	1	Finance Officer	
1.6560.002.113	Salary - Director	134,431	127,632	2	Child Nutrition Directors	
1.6910.002.211	Social Security	68,264	62,051		Budgeted at 7.65%	
1.6910.002.221	Retirement	51,891	29,692		Budgeted at 5.815%	
1.6910.002.231	Hospitalization	37,752	38,024		Budgeted at \$3,432/employee (11)	
	Total	1,050,265	998,481			
Provides funding for salaries and benefits for central office administration. Based upon the estimated allotment from DPI. This category is used to pay for personnel including:						
	-	Superintendent				
	-	Directors/Supervisors/Coordinators				
	-	Associate and Assistant Superintendents				
	-	Finance Officers				
	-	Child Nutrition Supervisors/Managers				
	-	Maintenance Supervisors				
	-	Transportation Directors				
Funds cannot be expended for any of the above personnel outside of their allotment category.						
This allotment does not cover all directors. The remaining cost is budgeted in local funds						

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
003 NON-INSTRUCTIONAL SUPPORT				
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
1.6210.003.151	Salary - Office Personnel	34,319	-	Instructional clerical positions
1.6320.003.151	Salary - Office Personnel	135,347	136,263	Executive Administrative clerical positions
1.6330.003.151	Salary - Office Personnel	403,764	350,660	General Administrative clerical positions
1.6410.003.151	Salary - Office Personnel	877,707	850,456	Schools Administrative clerical positions
1.6520.003.151	Salary - Office Personnel	280,730	236,630	Finance Administrative clerical positions
1.6540.003.173	Salary - Custodian	900,654	896,978	Custodians
1.6910.003.211	Social Security	201,388	189,031	Budgeted at 7.65%
1.6910.003.221	Retirement	153,082	84,508	Budgeted at 5.815%
1.6910.003.231	Hospitalization	332,692	357,156	Budgeted at \$3,432/employee
	Total	3,319,683	3,101,682	
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.				
These funds may be used for:				
-	Clerical			
-	Custodians			
-	Substitutes			
Funds allotted based upon \$225.48 per ADM.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
005 SCHOOL BUILDING ADMINISTRATION		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.6410.005.114	Salary - Principal	1,663,000	1,670,400	25 Principals
1.6410.005.116	Salary - Assistant Principal	928,000	917,329	193 months of Assistant Principals
1.6910.005.211	Social Security	198,212	197,962	Budgeted at 7.65%
1.6910.005.221	Retirement	150,667	88,500	Budgeted at 5.815%
1.6910.005.231	Hospitalization	142,428	135,600	Budgeted at \$3,432/employee
	Total	3,082,307	3,009,791	
Explanation:				
Provides funding for salaries including benefits for principals and assistant principals.				
Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below				
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 76.12 ADM rounded to the nearest whole month.				
Rockingham County Schools allotment				
Principals 25 x	estimated salary	66,520	=	\$ 1,663,000
Assistant Principals 193 mo. x	4,808	=		\$ 928,000
				\$ 2,591,000
SUMMARY OF MONTHS				
25 Principals	x	12		300
Assistants				
Central		12		
McMichael		24		
Dillard		10.5		
Douglass		10.5		
Huntsville		10.5		
Holmes		22.5		

ROCKINGHAM COUNTY SCHOOLS

Leaksville/Spray	11		
Monroeton	10.5		
Morehead	24		
Moss St	12		
Reidsville High	24		
Reidsville Middle	22.5		
Rockingham High	24		
Rockingham Middle	22.5		
Stoneville	10.5		
WRMS	22.5		
Wentworth	11		
Williamsburg	12		
			296.5
Total Months Employed			596.5
State Estimated Allotment			(493)
Months Budgeted from Local Funds			103.5

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5100.007.121	Salary - Teacher	107,500	106,665	
1.5810.007.121	Salary - Media Specialist	1,275,000	1,279,980	
1.5820.007.139	Salary - Social Worker	117,000	85,332	
1.5830.007.121	Salary - Guidance Services	1,420,000	1,429,311	
1.5840.007.139	Salary - Health Services	186,000	170,664	
1.5850.007.139	Salary - Psychologist	121,000	85,332	
1.5910.007.211	Employers Soc. Sec. Cost	246,828	241,532	Budgeted at 7.65%
1.5910.007.221	Employers Retirement Cost	187,621	107,979	Budgeted at 5.815%
1.5910.007.231	Employers Hospitalization Cost	250,536	244,718	Budgeted at \$3,432/employee
	Total	3,911,485	3,751,513	
Explanation:				
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.				
Positions paid from these positions are guidance counselors, media, social workers, psychologists, and nurses.				
This is a position allotment and are allotted on the basis of one per 200.10 allotment ADM.				
	Months Allotted		73.99	
	Average Salary	\$	42,953	
	Budgeted Amount	\$	3,178,093	

ROCKINGHAM COUNTY SCHOOLS

012 DRIVER TRAINING		STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	
ACCOUNT		BUDGET	BUDGET			
CODE	DESCRIPTION					COMMENTS
APPROPRIATIONS						
1.5100.012.121	Salary - Teacher	50,000	50,000			Certified Instructors, teachers with Driver Education on teaching certificate.
1.5100.012.199	Salary - Other Assignment	166,822	150,000			DVM License, teacher certified by the Department of Motor Vehicles.
1.5100.012.326	Contracted Repair & Maint.	1,000	-			Cover cost of deductible in the event of accident
1.5100.012.411	Instructional Supplies	17,860	18,000			Supplies for each school
1.5100.012.412	Supplies & Materials	5,000	9,500			Supplies for running the program
1.5100.012.414	Oil	150	120			Oil for the cars using PM
1.5100.012.415	Tires & Tubes	1,000	500			Cost of tires
1.5100.012.416	Repair Parts, Materials	8,500	8,500			Parts of cars
1.5100.012.417	Gas/Diesel Fuel	7,000	6,500			Cost of gas
1.5100.012.418	Computer Software & Supplies	4,000	3,500			Driver Education lease
1.5100.012.421	Textbooks	4,000				Books replacement at 4 high schools
1.5100.012.422	Other Textbooks	1,000	1,200			Supplementary Books
1.5100.012.433	AV Supplies	500				Cost of Tapes
1.5100.012.461	Non-Capitalized Equip.		1,000			
1.5100.012.542	Computer Hardware	10,000	27,996			Replace broken computers
1.5100.012.551	Purchase of Vehicles	27,000	27,000			Cost of 2 cars, replace 2 per year, and will take 9 years to replace all cars
1.5100.012.622	Vehicle Liability Insurance	8,000	8,000			Cost of insurance
1.5100.012.691	License & title Fees	900	900			For two new cars
1.5910.012.211	Employers Soc. Sec. Cost	17,332	16,500			
1.5910.012.221	Employers Retirement Cost	6,222	4,000			9 instructors; remaining instructors are already retired
1.5930.012.186	Salary - Workshop Participant		2,682			Required to maintain certification
1.5930.012.312	Workshop	4,050	-			Send instructors to annual conference
	Total	340,336	335,898			

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
013 CAREER AND TECHNICAL EDUCATION PERSONNEL		2004-2005	2003-2004	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5100.013.121	Salary - Teacher	2,400,714	2,390,766	
1.5100.013.182	Salary - Substitute Pay	22,037	24,000	
1.5870.013.121	Salary - Career Development Coordinator	173,343	168,197	
1.5910.013.211	Employers Soc. Sec. Cost	198,836	197,597	
1.5910.013.221	Employers Retirement Cost	138,814	102,359	
1.5910.013.231	Employers Hospital Cost	219,648	222,753	
		3,153,392	3,105,672	
<p>Explanation:</p> <p>The following chart is the break down 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.</p> <p>Additional positions or part of positions are listed as State, ADM, Enhancement and Non WDE. The total state allotment is based on 50 months of employment per LEA with the remainder distributed based on ADM in grades 7 - 12. The state allotment for Rockingham County is 656.95 man months of employment.</p> <p>In addition we have 55 local, ADM or Enhancement months of employment.</p>				

ROCKINGHAM COUNTY SCHOOLS

SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT				
	PRC 013	PRC 001*	LOCAL	FEDERAL
McMichael	132			
Morehead	130			
Reidsville High	117.5			
Rockingham City High	132.5		4.5	
WRMS	30	10		
Reidsville Middle	30		10	
Holmes	30	10	10	
Rockingham Ciy Middle	30		10	
VoCats				8
SCORE	10			
To be decided	6.95			
MOE's	656.95	20	34.5	8
*Paid from Schools regular allotment				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
014 PROGRAM SUPPORT		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
1.5100.014.332	Travel	2,500	2,500	Travel for CDC's co-op teachers etc.
1.5100.014.341	Telephone	-	-	Long distance calls out side of normal use - teacher use- VEIS follow up
1.5100.014.361	Printing & Binding	800	1,000	Printing charges for material copied at print shop
1.5100.014.391	Field Trips	3,000	3,500	bus charges for school fieldtrips
1.5100.014.411	Instructional Supplies	51,432	58,067	middle and high school classroom materials and supplies
1.5100.014.416	Repair Parts & Materials	4,694	14,218	repairs and replacement parts for classroom equipment & labor charges
1.5100.014.418	Computer Software	200	3,000	Software and other supplies purchases; disks, printer cartridges etc.
1.5100.014.461	Non-Capitalized Equipment	6,653		
1.5100.014.462	Purchase of Computer	1,041		small equipment needs in the middle schools classrooms
1.5100.014.541	Purchase of Equipment	19,573	24,000	Small equipment needs for middle schools classroom
1.5100.014.542	Computer Hardware	30,472	3,800	Purchase of computers, printers etc. for class room use
1.5910.014.211	Employers Soc. Sec. Cost	300	300	Teacher social security for paid workshop training during summer
1.5910.014.221	Employers Retirement Cost	45	45	Teacher retirement for paid workshop training during summer
1.5930.014.182	Sub Pay	2,000	2,000	Substitute pay for teachers attending workshops etc.
1.5930.014.186	Salary - Workshop participant	600	600	Salary paid for staff development for all instructional programs
1.5930.014.312	Workshop Expense	5,500	6,000	registration, travel & other teacher educational, workshop expenses
1.6210.014.151	Salary - Office Personnel	34,739	30,000	Salary for secretary
1.6250.014.144	Salary - Technical Assist. VoCATS	10,019	11,207	Salary for VoCATS assistant
1.6250.014.311	VoCats Contract			Salary for VoCATS support (transfer 7.1 MOE's from PRC 13)
1.6550.014.171	Salary - Bus Drivers	2,200	2,200	Salary paid for bus drivers for class field trips
1.6910.014.211	Employers Soc. Sec. Cost	3,500	3,359	Social security for secretary and bus drivers
1.6910.014.221	Employers Retirement Cost	2,000	1,747	Retirement for secretary and bus drivers
1.6910.014.231	Employers Hospital Cost	5,400	5,221	Hospital insurance for secretary
1.6920.014.179	Longevity Pay	780	575	Longevity
1.6930.014.312	Workshop Expense	2,000	4,000	Pay support staff educational expenses for training, workshops
	Total	189,448	177,339	

ROCKINGHAM COUNTY SCHOOLS

Explanation:				
<p>The 014 State Budget is used for both Middle and High schools. The budget covers instructional supplies for middle school programs, travel for teachers and support personnel, computers, materials, equipment, salary for a secretary and lateral entry teachers educational expenses.</p> <p>These funds are also used for field trip expenses for students, social security, retirement, and hospital insurance costs for office secretary.</p>				

ROCKINGHAM COUNTY SCHOOLS

015 TECHNOLOGY FUND		STATE PUBLIC SCHOOL FUND				
ACCOUNT		2004-2005	2003-2004			
CODE	DESCRIPTION	BUDGET	BUDGET			COMMENTS
APPROPRIATIONS						
1.5100.015.418	Computer Software	5,000	17,500			Upgrading and Installation of Software
1.5100.015.462	Non-Capitalized Computer	59,879	92,779			Computers and Other Non-capitalized Network Equipment
1.5100.015.541	Equipment		18,000			
1.5100.015.542	Computer Hardware	20,000	23,321			Laptops, Data Projectors, Switches & Servers
1.5910.015.211	Employers Soc. Sec. Cost	1,270	615			Soc. Sec. for Subs & Workshop Instructors
1.5910.015.221	Employers Retirement Cost	953	250			Retirement for Subs & Workshop Instructors
1.5930.015.182	Substitutes	8,000	8,000			Subs for Teachers to attend Staff Development
1.5930.015.199	Salary - Other Assignments	8,500	8,500			Salary for summer Workshop Instructors
1.5930.015.312	Workshop Expenses	5,000	6,000			Staff Development Supplies
1.6580.015.412	Office Supplies	3,000	5,000			Supplies for Office and Technicians
1.6620.015.311	Contracted Services	10,000	25,000			Contracted Services for wiring and consultation on Network Maintenance
1.6620.015.343	Telecommunications	4,500	6,500			Telecommunications for Media & Technology
1.6620.015.432	Periodicals	400	400			Educational and Technical Journals
1.6690.015.461	Lease/Purchase of Non-Capitalized Equip.	3,000	2,600			Copier Lease for Department of Media & Technology
1.6930.015.312	Workshop Expenses	6,000	6,000			Technical and Instructional Staff Development
	Totals	135,502	220,465			
Explanation:						
The objective of the School Technology Fund, PRC 015, is to provide funding to LEAs to develop and implement the local school technology plan.						
At least 20-30% of the budget must be spent on staff development and funds are not eligible for the payment of regular salary. Allotments are based on ADM. Allotted at \$3.65 per ADM.						

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

027 TEACHER ASSISTANTS		2004-2005	2003-2004	
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
1.5100.027.142	Salary - Teacher Assistants	2,964,485	2,813,846	Regular teacher assistants
1.5200.027.142	Salary - Teacher Assistants	77,058	68,630	Exceptional Children teacher assistants
1.5910.027.211	Employers Soc. Sec. Cost	232,678	220,510	Budgeted at 7.65%
1.5910.027.221	Employers Retirement Cost	176,866	98,581	Budgeted at 5.815%
1.5910.027.231	Employers Hospitalization Cost	562,848	555,576	Budgeted at \$3,432/employee
	Total	4,013,935	3,757,143	
Provides funding for salaries and benefits for regular and self-contained teacher assistants.				
Funds are allotted currently based on \$886.33 per K-3 ADM.				
This pays for approximately 168 teacher assistants.				
There are also approximately 22 assistants paid from low wealth funds, and 25 locally paid positions.				

ROCKINGHAM COUNTY SCHOOLS

029 WILLIE M		STATE PUBLIC SCHOOL FUND			
ACCOUNT			2004-2005	2003-2004	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
APPROPRIATIONS					
1.5200.029.121	Salary - Willie M. Liaison	41,105	30,345	1/2 part-time) crisis invention and direct service teachers	
1.5200.029.142	Salary - Itinerant Assistant	33,690	35,289	2 assistants assigned to work directly with at risk students	
1.5910.029.211	Employers Soc. Sec. Cost	5,723	5,021	social security cost	
1.5910.029.221	Employers Retirement Cost	4,349	2,244	retirement cost	
1.5910.029.231	Employers Hospitalization Cost	9,543	8,949	hospitalization cost for 3 staff members	
	Total	94,410	81,848		
Explanation:					
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 student's IEP. 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 and 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.					
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 by Mental Health.					

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	BUDGET	BUDGET		
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5100.031.121	Salary - Teacher	1,052,205	949,790	40.72 Additional teachers
1.5100.031.142	Salary - Teacher Assistant	401,433	351,437	21.62 Additional teacher assistants
1.5100.031.180	Overtime Pay	-	100	
1.5910.031.211	Employers Soc. Sec. Cost	111,203	99,552	Budgeted at 7.65%
1.5910.031.221	Employers Retirement Cost	84,529	44,506	Budgeted at 5.815%
1.5910.031.231	Employers Hospitalization Cost	213,950	185,160	Budgeted at \$3,432/employee
1.6410.031.151	Salary - Clerical	397,775	305,907	Additional clerical support
1.6520.031.151	Salary - Clerical	28,000	20,000	Clerical Support
1.6910.031.211	Employers Soc. Sec. Cost	32,571	24,932	Budgeted at 7.65%
1.6910.031.221	Employers Retirement Cost	24,759	11,146	Budgeted at 5.815%
1.6910.031.231	Employers Hospitalization Cost	46,332	43,022	Budgeted at \$3,432/employee
	Total	2,392,757	2,035,552	
<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.</p> <p>The funds must be used only for:</p> <ul style="list-style-type: none"> Instructional positions Instructional support positions Clerical positions Instructional equipment <p>These funds are to supplement, not supplant, local funds</p>				
	Textbooks			Staff development
	Substitutes			Fringe benefits
	Teacher assistant positions			Supplements for instructional personnel
	Overtime pay			Instructional supplies & materials

ROCKINGHAM COUNTY SCHOOLS

These funds generate:

40.72 teachers

21.62 teacher assistants

13 1/2 Clerical positions

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
032 CHILDREN WITH SPECIAL NEEDS		BUDGET	BUDGET	
ACCOUNT				
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5200.032.121	Salary - Teacher	1,983,607	2,571,958	Salary for 63.5 teachers (school-age)
1.5200.032.121.000.911	Salary - PS Teacher	390,295	366,050	Salary for 11.5 teachers (preschool)
1.5200.032.142	Salary - Assistant	831,014	831,804	Salary for 49.875 teacher assistants (school-age)
1.5200.032.142.000.911	Salary - PS Assistant	55,737	744	Salary for 3.5 teacher assistant (preschool)
1.5200.032.146	Teacher Assistant Substitute for Teacher	5,500	4,000	Sub-pay for teacher assistants who sub for teachers
1.5200.032.180	Overtime Pay	500	1,200	overtime pay
1.5200.032.182	Substitute Pay - Sick	30,000	30,000	substitute pay (school-age)
1.5200.032.182.000.911	Substitute Pay - Preschool	500	3,000	Sub-pay (preschool)
1.5200.032.199	Salary - Other	10,000	15,000	Homebound Instruction
1.5200.032.311	Contracted Services	1,000	500	Contracted Services
1.5200.032.311.000.911	Contracted Services	500		Contracted Services (preschool)
1.5200.032.326	Contracted Repairs	1,500	1,500	Contracted Repair
1.5200.032.326.000.911	Contracted Repairs - PS	500		Contracted Repair (preschool)
1.5200.032.342.000.911	Postage	25	-	Postage
1.5200.032.351	Advertising Fees	250	-	Advertising fees
1.5200.032.351.000.911	Advertising Fees - Preschool	250	500	Advertising fees (preschool)
1.5200.032.361	Printing/Binding	3,000	2,000	Printing & Binding
1.5200.032.361.000.911	Printing/Binding - Preschool	500	500	Printing & Binding (preschool)
1.5200.032.371	Tuition Fees	550	-	Reimbursement for tuition fees
1.5200.032.391	Field Trips	5,000	3,000	Field Trips
1.5200.032.391.000.911	Preschool Field Trips	2,500	2,000	Field Trips - preschool
1.5200.032.411	Instructional Supplies	80,621	57,406	Instructional Supplies (school-age)
1.5200.032.411.000.911	Instructional Supplies - Preschool	12,026	57,513	Instructional Supplies (preschool)
1.5200.032.412.000.911	Supplies/Materials	2,000	500	Supplies/Materials (preschool)
1.5200.032.416	Repair, Parts, & Materials	2,000	2,000	Repair, parts, & materials
1.5200.032.416.000.911	Repair, Parts, & Materials - Preschool	2,000	756	Repair, parts, & materials (preschool)
1.5200.032.418	Computer Software	1,000	2,000	Computer Software
1.5200.032.459	Other Food Purchases	2,000	2,000	Food Purchases
1.5200.032.459.000.911	Other Food Purchases - Preschool	2,500	5,000	Food Purchases (preschool)
1.5200.032.461	Non-Capitalized Equipment	8,000	8,000	Non-capitalized equipment under \$1000
1.5200.032.461.000.911	Non-Capitalized Equipment	2,000	3,000	Non-capitalized equipment under \$1000 (preschool)
1.5200.032.462	Non-Capitalized Hardware	8,000	8,000	Non-capitalized computer hardware under \$1000
1.5200.032.462.000.911	Non-Capitalized Hardware - Preschool	2,000	3,000	Non-capitalized computer hardware (preschool)

ROCKINGHAM COUNTY SCHOOLS

1.5200.032.541	Equipment	6,000	6,000	Equipment over \$1000
1.5200.032.541.000.911	Equipment	2,000	3,000	Equipment over \$1000 - (preschool)
1.5200.032.542	Computer Hardware	8,000	4,000	Computer Hardware over \$1000
1.5200.032.542.000.911	Computer Hardware - Preschool	1,500	3,000	Computer Hardware over \$1000 (preschool)
1.5850.032.139	Salary - Psychologist	285,824	80,364	Salary for 6 psychologists
1.5860.032.124	Salary - Speech Teacher	751,608	292,812	Salary for 19.5 speech therapists
1.5860.032.124.000.911	Salary - PS Speech Teacher	72,277	151,920	Salary for 2 speech therapists (preschool)
1.5860.032.148.000.911	Salary - PS Speech Assistant	22,620		Salary for 1 speech assistant
1.5890.032.145	Salary - OT	67,549	67,549	Salary for 1.6 occupational therapist
1.5890.032.332	Travel	19,500	20,000	Travel Reimbursements
1.5890.032.332.000.911	Preschool Travel	10,000	10,500	Travel Reimbursements (preschool)
1.5910.032.211	Employers Soc. Sec. Cost	345,434	338,532	Employers Soc. Sec. Cost - 7.65%
1.5910.032.221	Employers Retirement Cost	257,136	150,395	Employers Retirement Cost - 5.815%
1.5910.032.231	Employers Hospital Cost	540,111	514,006	Employers Hospital Cost at \$3,432/employee
1.5930.032.146	Teacher Assistant - Substitute	500	500	Sub-pay for assistants who sub for teachers to attend workshop
1.5930.032.182	Substitute Pay - Workshops	5,000	3,000	Sub-pay for workshop
1.5930.032.182.000.911	Substitute Pay - Workshops PS	500		Sub-pay for workshop (preschool)
1.5930.032.186	Salary - Workshop Participant	2,444	5,350	Workshop stipends
1.5930.032.312	Instructional Workshop/Staff Dev.	12,000	7,000	Instructional workshop expenses
1.5930.032.312.000.911	Instructional Workshop/Staff Dev. -Preschool	4,000	5,000	Instructional workshop expenses (preschool)
1.6330.032.151	Salary - Office Personnel	31,302	30,301	Salary for 1 office personnel staff
1.6330.032.341	Telephone	1,000	1,000	Pager service cost
1.6330.032.341.000.911	Telephone - Preschool	1,500	2,000	Telephone and pager service cost (preschool)
1.6330.032.611	Membership Dues & Fees	1,500	1,000	Dues and Fees
1.6550.032.199	Salary - Safety Transportation Assistant	7,032	7,032	Salary for .5 bus monitor
1.6550.032.331.000.911	Contracted Pupil Transportation	10,000	3,943	Contracted pupil transportation (preschool)
1.6910.032.211	Employers Soc. Sec. Cost	2,933	2,855	Employers Soc. Sec. Cost - 7.65%
1.6910.032.221	Employers Retirement Cost	2,229	1,277	Employers Retirement Cost - 5.815%
1.6910.032.231	Employers Hospital Cost	5,148	4,961	Employers Hospital Cost at \$3,432/employee
1.6930.032.312	Non-Instructional Workshop/Staff Dev.	1,500	1,000	Non-instructional Workshop expenses
1.6930.032.312.000.911	Non-Instructional Workshop/Staff Dev. -Preschool	500	1,000	Non-instructional Workshop expenses (preschool)
		5,925,522	5,702,228	
** the 911 at the end of the account code designates the preschool appropriation				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
033 INCENTIVE AWARD		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5100.033.183	Salary - Bonus Pay	1,150,290		Payment for ABC awards
1.5910.033.211	Employers Soc. Sec. Cost	87,998		Budgeted at 7.65%
1.5910.033.221	Employers Retirement Cost	66,889		Budgeted at 5.815%
	Total	1,305,177		
Explanation:				
Provides funding to LEAs that meet or exceed growth standards as established in ABC guidelines.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
034 ACADEMICALLY GIFTED BUDGET		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
1.5200.034.121	Salary - Teachers	390,940	393,640	Salaries for 10 1/2 certified AIG teachers
1.5200.034.182	Substitute Pay	1,000	2,500	Sick leave for certified personnel
1.5200.034.332	Travel - Itinerant Personnel	2,000	2,500	Travel between schools and to professional meetings
1.5200.034.391	Field Trips	-	350	Travel for academic competitions
1.5200.034.411	Instructional Supplies	23,145	27,933	Instructional materials to enhance curriculum
1.5200.034.418	Computer Software/Supplies	500	1,500	Technology support for certified staff data management
1.5200.034.461	Non-Capitalized Equipment	500		
1.5200.034.542	Purchase of Computer Hardware	1,000	3,343	
1.5910.034.211	Employers Soc. Sec. Cost	29,955	23,908	Contribution to Social Security System - teachers
1.5910.034.221	Employers Retirement Cost	18,019	10,688	Contribution to NC Retirement System - teachers
1.5910.034.231	Employers Hospitalization Cost	27,456	26,456	Contribution to NC Health Plan - teachers
1.5930.034.182	Substitute Pay - Workshop	4,000		
1.6330.034.151	Salary - Office Personnel	17,370	15,919	Pays 50% of secretary's salary
1.6330.034.412	Office Supplies	1,000	1,500	Office supplies for 17 teachers, directors, and secretary
1.6330.034.611	Membership Dues	425	500	Professional dues for Director and Lead Teacher
1.6910.034.211	Employers Soc. Sec. Cost	2,323	1,218	Contribution to Social Security System - secretary
1.6910.034.221	Employers Retirement Cost	1,388	545	Contribution to Retirement System - secretary
1.6910.034.231	Employers Hospitalization Cost	1,716	1,654	Contribution to NC Health Plan - secretary
1.6930.034.186	Bus Driver - Payroll	-	100	Drivers for academic competitions/field trips
1.6930.034.199	Salary - Workshop Instructor	6,500	7,000	Coaches for high school academic teams
1.6930.034.312	Workshop Expenses	14,620	7,500	Contracted staff development expenses
	Total	543,857	528,754	

Explanation:

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, enriched, 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 of regular classroom teachers of K-2 students to foster critical and creative thinking skills development in all students at those grade levels. An additional 5-7% is spent on an AIG licensure program specifically to train classroom teachers to recognize and meet the needs of high potential children.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
037 ASSISTANCE TEAM FUNDING				
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
APPROPRIATIONS				
1.6410.037.332	Travel	4,660		
	Total	<u>4,660</u>		
Explanation:				
Carryover of funds to complete payment of expenses for the assistance team.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
054 LIMITED ENGLISH PROFICIENT				
APPROPRIATIONS				
1.5100.054.121	Salary - Teacher	210,000	178,757	5.3 teachers for 04-05
1.5100.054.129	Salary - VIF	33,650	30,000	VIF Positions 1 for 04-05
1.5100.054.142	Salary - Teacher Assistant	12,900	16,000	Salary for 1 - 80% Teacher Assistant
1.5100.054.311	Contracted Services	12,500	12,500	Contract for VIF
1.5100.054.332	Travel	1,000	2,000	Travel for LEP employees
1.5200.054.411	Instructional Supplies	4,000	5,370	Supplies for Instruction
1.5910.054.211	Employers Soc. Sec. Cost	19,626	14,899	Social Security for LEP Teachers/Assistants
1.5910.054.221	Employers Retirement Cost	13,020	5,901	Retirement for LEP Teachers/Assistants
1.5910.054.231	Employers Hospitalization Cost	17,000	17,600	Hospitalization Cost for LEP Teachers/Assistants
1.5930.054.199	Workshop Instructor	1,000		Funds to contract for workshop instructor
1.5930.054.312	Workshop Expenses	8,615	4,000	Workshop Expenses
1.6550.054.331	Pupil Transportation	500		Transport students for ESL Summer School
1.6550.054.412	Supplies & Materials	7,297	501	Supplies and Materials for Program
	Total	341,108	287,528	
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.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
056 TRANSPORTATION				
APPROPRIATIONS				
1.6550.056.165	Transportation Salary	456,448	446,186	Salary of employees under the direct supervision of the Transportation Director
1.6550.056.171	Bus Driver Salary	611,847	712,464	Salary of the bus drivers up to the state maximum of \$12,511; local supplement must pick-up any salaries above the state maximum
1.6550.056.412	Supplies & Materials	22,000	22,220	Items that are used in the up keep of the transportation fleet and its facilities (i.e., soap, bolts, nuts, paint, etc.)
1.6550.056.414	Oil	9,120		
1.6550.056.415	Tires	100,300	88,234	New and Recap Tires
1.6550.056.416	Parts	125,000	106,000	Replacement parts used on the repair of the school bus fleet
1.6550.056.417	Fuel	175,000	47,583	Fuel for yellow school buses, fuel for support and service vehicles
1.6550.056.331	Contracted Transportation	4,000	4,055	Repairs that cannot be accomplished by the technician employed by the Transportation Department
1.6910.056.211	Employers Soc. Sec. Cost	123,491	89,172	Employers Soc. Sec. Cost
1.6910.056.221	Employers Retirement Cost	93,147	54,311	Employers Retirement Cost
1.6910.056.231	Employers Hospital Cost	54,912	149,857	Employers Hospital Cost
	Total	1,775,265	1,720,082	
<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. There will be an additional allotment in December which will go for drivers salary.</p>				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT			
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET		
APPROPRIATIONS					
1.5100.061.411	Instructional Supplies	702,132	580,160		
	Total	702,132	580,160		
Explanation:					
Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support.					
Funds are allotted at \$46.51 per ADM plus \$2.69 per ADM in grade 8 and 9 for PSAT testing.					
	Allotment	702,132	690,019 (110,000)		
	PSAT Testing	702,132	580,019 (6,668) (6,650)		
	Curriculum	(7,358)	(7,250)		
	Allotted to Schools	688,106	566,119		
These funds are allotted to the schools based upon the 10th day ADM. This years planning allotment to schools is as follows:					
SCHOOL NO. #	SCHOOL NAME	10 DAY ADM	ADJUSTED * ADM	2004-2005 ALLOTMENT	2003-2004 ALLOTMENT
302	Bethany	395	395	17,364	15,499
310	Central Elementary	507	507	22,288	18,730
314	McMichael High School	1,057	1,057	46,466	37,498
318	Douglass Elementary	472	519	22,815	18,307
322	Draper Elementary	302	362	15,914	12,192
327	Huntsville Elementary	492	492	21,628	17,845
330	JE Holmes Middle	939	1,033	45,411	36,228
334	John Dillard Primary	479	551	24,222	18,883

ROCKINGHAM COUNTY SCHOOLS

SCHOOL NO. #	SCHOOL NAME	10 DAY ADM	ADJUSTED * ADM	2004-2005 ALLOTMENT	2003-2004 ALLOTMENT
338	Lawsonville Ave. Elementary	251	301	13,232	9,922
344	Leaksville-Spray Elementary	475	523	22,991	19,230
347	Lincoln Elementary	427	491	21,584	16,461
350	Monroeton Elementary	471	471	20,705	18,037
354	Morehead High School	1,224	1,346	59,170	44,305
358	Moss Street Elementary	463	532	23,387	21,114
362	New Vision Intermediate	297	297	13,056	10,153
366	Reidsville High School	879	1,011	44,444	37,382
374	Reidsville Middle School	769	846	37,190	29,921
378	Rockingham County High School	1,171	1,171	51,477	44,267
380	Rockingham County Middle School	918	918	40,355	34,690
386	South End Elementary	283	325	14,287	11,384
390	Stoneville Elementary	429	493	21,672	18,268
392	SCORE	86	103	4,528	5,653
394	Western Rockingham Middle School	836	836	36,751	33,075
398	Wentworth Elementary	472	472	20,749	19,576
402	Williamsbury Elementary	501	601	26,420	17,499
		14,595	15,653	688,106	566,119

* This figure is adjusted to include the various risk factors for each school.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
066 ASSISTANT PRINCIPAL INTERNS				
			2004-2005	2003-2004
ACCOUNT			BUDGET	BUDGET
CODE	DESCRIPTION			
APPROPRIATIONS				
1.6390.066.119	Salary - Assistant Principal Intern		12,480	
1.6910.066.211	Employer Soc. Sec. Cost		955	
	Total		13,435	
Explanation:				
Provides funding for stipends to full time students working on a masters degree in school administration programs who are serving in an approved intern program.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2004-2005	2003-2004	
068 ALTERNATIVE SCHOOL		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			COMMENTS
CODE				
APPROPRIATIONS				
1.5200.068.121	Salary - Teacher	269,780	350,000	Salaries for (8) teachers at Alternative School
1.5200.068.142	Salary - Teacher Assistant	51,435	64,000	Salaries for (2.75) teacher assistants at Alternative School
1.5200.068.143	Salary - Tutor	-	6,000	To tutor students at Alternative School
1.5200.068.146	Teacher Assistant (Used as Substitute)	200	500	Teacher Assistant (Used as Substitute)
1.5200.068.180	Overtime Pay	-	8,000	Overtime pay for classified employees
1.5200.068.182	Substitute Pay	9,000	8,000	To pay substitutes for Alternative School
1.5200.068.311	Alternative Program (ALPS) Contract	77,400	75,000	Alternative Program for Long Term Suspended Students
1.5910.068.211	Employers Soc. Sec. Cost	25,277	36,600	Required benefits for teachers and substitutes
1.5910.068.221	Employers Retirement Cost	19,214	18,000	Required benefits for teachers
1.5910.068.231	Employers Hospitalization Cost	36,884	40,000	Required benefits for teachers
1.6190.068.151	Salary - Office Personnel (SIMS/Sec.)	50,109	35,000	Salary for (2) clerical staff at Alternative School
1.6550.068.171	Salary - Bus Driver	15,000	22,000	Salary for bus drivers for Alternative School
1.6550.068.180	Overtime Pay	-	200	Overtime pay for classified employees
1.6550.068.331	Extra Transportation	1,000	5,000	Transportation from Alternative School to other schools
1.6910.068.211	Employers Soc. Sec. Cost	4,981	5,000	Required benefits for teachers and substitutes
1.6910.068.221	Employers Retirement Cost	3,787	3,000	Required benefits for teachers
1.6910.068.231	Employers Hospital Cost	6,863	11,000	Required benefits for teachers
	Total	570,930	679,300	
Explanation:				
This PRC accounts for any alternative programs. This includes the budget for SCORE center as well as payments to the counties ALPS program.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
069 AT-RISK STUDENT SERVICES				
ACCOUNT		2004-2005	2003-2004	
CODE	DESCRIPTION	PROPOSED BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
1.5200.069.121	Salary - Teacher	603,120	734,000	Funds 25 ISS, Remediation, and Dropout positions at High Schools and Middle Schools **(1)
1.5200.069.142	Salary - Teacher Assistant	174,759		
1.5200.069.146	Substitute Pay (Teacher Assistant)	500	2,000	
1.5200.069.180	Overtime Pay	500		
1.5200.069.182	Substitute Pay	8,000	10,000	Substitutes for teachers paid from PRC 069
1.5200.069.199	Salary (HAL)	25,000		
1.5200.069.411	Instructional Supplies	306		
1.5200.069.411.000.001	Instructional Supplies (Schools)	200,000	213,525	Allocation to schools to offer remediation according to School Improvement plan during the school year.
1.5200.069.418	Software	1,000		
1.5200.069.461	Other Equipment(<than \$1,000 per item)	2,000		
1.5200.069.462	Computer Hardware(<than\$1,000 per item)	2,000		
1.5200.069.542	Computer Hardware(>than \$1,000 per item)	5,000	72,603	Hardware is required so schools can provide remediation through computer assisted instruction such as Orchard and LightSpan for at risk students.
1.5910.069.211	Employers Soc. Sec. Cost	62,109	58,310	Required benefits for teachers and substitutes
1.5910.069.221	Employers Retirement Cost	47,211	30,560	Required benefits for teachers
1.5910.069.231	Employers Hospitalization Cost	94,783	90,237	Required benefits for teachers
1.6210.069.312	Workshop Expenses	1,000		
1.6330.069.151	Salary - Office Personnel	20,282	17,000	Pays for clerical staff to manage school office during Focused Intervention Summer Program (FISP)
1.6330.069.341	Telephone (HAL)	2,000	2,000	Phone services for Homework Assistance Line (HAL)
1.6410.069.332	Travel	-	1,000	Local travel between schools and central office, etc. during FISP.
1.6420.069.311	SRO (9 Officers)	203,288	360,000	School Resource Officers for Middle Schools & High Schools and alternative school (SCORE).
1.6540.069.173	Salary - Custodian	1,000	1,000	Custodians to work during summer school
1.6550.069.171	YRE Salaries (Bus Drivers)	15,000	28,000	Bus Drivers salaries for Year Round Education
1.6550.069.331	YRE Transportation	15,000	40,000	Milage for buses for YRE
1.6910.069.211	Employers Soc. Sec. Cost	2,776	5,663	Required benefits for all other staff
1.6910.069.221	Employers Retirement Cost	2,110	3,000	Required benefits for all other staff

ROCKINGHAM COUNTY SCHOOLS

1.6910,069.231	Employers Hospital Cost	1,716	3,000	Required benefits for all other staff
	Total	1,490,460	1,671,898	
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, and 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-. This includes carryover funds of \$63,761.				
** (1)	<u>School</u>	<u>Remediation</u>	<u>ISS</u>	<u>Dropout</u>
Teachers allotted as follows:				
	Morehead High School	1	1	1
	McMichael High School	1	1	1
	Reidsville High School	3	1	1
	Rockingham County High School	1	1	1
	Holmes Middle School		1	1
	Reidsville Middle School		1	1
	Rockingham County Middle School		1	1
	Western Rockingham Middle School	6	1	1
			8	8
				= 22
Schools may trade in a teacher position for 1.4 assistants.				

ROCKINGHAM COUNTY SCHOOLS

072 STUDENT ACCOUNTABILITY		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
APPROPRIATIONS					
1.5200.072.121	Salary - Teacher	200,000	216,000		Teachers for remediation in summer school
1.5200.072.123	Salary - Lead Teacher	77,611			
1.5200.072.142	Salary - Teacher Assistant	10,000	13,000		Teacher assistants for remediation in summer school
1.5200.072.182	Substitute Pay	700	12,000		Substitutes for remediation in summer school
1.5200.072.199	Salary - Other Instructional (HAL)	-	18,000		Teachers for Homework Assistance Line
1.5200.072.311	Contracted Services	6,500	11,180		Services for Instructional training and consulting
1.5200.072.342	Postage	500	500		To mail letters to parents for summer school
1.5200.072.411	Instructional Supplies	13,593	34,000		Instructional materials for teaching and supplies for classrooms
1.5200.072.542	Computer Hardware	7,806	82,963		Computer equipment for labs for summer school
1.5820.072.418	Computer Software	28,000	45,000		Software for summer school remediation and throughout year
1.5830.072.121	Salary - Guidance	6,000	40,823		Guidance Counselors to administer test in summer school
1.5860.072.311	Contracted Services	7,785	7,785		Direct Instructional Services (International Baccalaureate)
1.5890.072.435	On line materials	6,600	6,600		Subscription for Teacher Web
1.5910.072.211	Employers Soc. Sec. Cost	18,000	27,620		Required benefits for teachers and substitutes
1.5910.072.221	Employer Retirement Cost	16,000	13,531		Required benefits for teachers
1.5910.072.231	Employers Hospitalization Cost	10,000	5,662		Required benefits for teachers
1.5930.072.312	Workshop Expenses	4,000	9,835		Training for teachers - Strategies for working with low performing students
1.6210.072.151	Salary - Office Personnel	950	850		Clerical help for summer school
1.6210.072.332	Travel	200			Travel reimbursement
1.6210.072.412	Instructional Support Supplies	7,000	5,000		Supplies for summer school
1.6410.072.116	Salary - Assistant Principal	-	5,000		Salary - Principals to work FISP
1.6550.072.171	Salary - Bus Driver	23,000	21,800		Bus Drivers for Summer School
1.6550.072.331	Salary - Contracted Bus Driver	2,000	2,000		YRE and FISP Lead Driver and Incentive Pay
1.6550.072.412	Supplies & Materials	40	40		Repair buses that transport during summer school
1.6550.072.417	Gas, Diesel/Fuel	36,000	84,375		Bus transportation for summer school
1.6910.072.211	Employers Soc. Sec. Cost	2,000	1,890		Required benefits for all other staff
1.6910.072.221	Employer Retirement Cost	1,050	986		Required benefits for all other staff
Total		485,335	666,440		

ROCKINGHAM COUNTY SCHOOLS

Explanation:				
PRC 072 funds are allotted to meet the state mandate of focused intervention for students at risk of academic failure. We use these funds to cover costs associated with our Focused Intervention Summer Program. Funds are also used to provide instructional services, support and materials to meet the needs of students required to the North Carolina Accountability Program.				
Total	68,313,158	68,167,266		

Local Current Expense Fund

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUES				
2.3211.401.000	Textbooks	805,365	-	Estimated allotment from state for state adopted textbooks
2.3720.306.000	Medicaid Reimbursement Program	35,001	10,000	
2.3730.000.000	Medicaid Administrative Outreach Prog	200,000	118,556	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. Increase of \$81,444.
2.3860.000.000	ROTC Reimbursement	225,500	224,000	Estimated reimbursement for four schools Army - Morehead Air Force - McMichael/Rockingham Marines - Reidsville Increase of \$1,500
2.4110.000.000	County Appropriation	13,931,160	13,926,690	Requesting a \$300,000 increase from commissioners
2.4142.411.000	Local Government Sales Tax - State \$	114,000	114,000	Refund of sales taxes paid the prior year from state expenditures.
2.4142.000.000	Local Government Sales Tax - Local \$	90,000	73,000	Refund of sales taxes paid the prior year from local expenditures. Increase of \$17,000
2.4210.000.000	Tuition & Fees	24,000	24,000	Funds from Out of County and Out of State Students
2.4240.410.000	Early Childhood Center	368,860	252,219	
2.4410.000.000	Fines & Forfeitures	470,000	620,000	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. Decrease of \$150,000.
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	24,000	50,000	Estimate based on current earnings and rates. Decrease of \$26,000.
2.4460.000.000	Reimbursements	30,000	30,000	
2.4490.000.000	Miscellaneous Revenue	25,000	25,000	
2.4490.015.000	Technology	122,250	122,250	E-Rate reimbursements for data lines.
2.4490.032.000	Miscellaneous - Exceptional Children	650,000	425,000	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND

001 REGULAR TEACHERS		2004-2005	2003-2004	COMMENTS	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
2.5100.001.121	Salary - Teacher	133,856	135,216	Based upon 2004-2005 Salary Schedules 2 AG teachers @ A-1 (2,584/mo) 2 summer months for football coaches 2 teachers @ A-1 (2,584/mo)	\$ 51,680 30,496 51,680
2.5100.001.181	Supplement Pay	2,256,809	2,040,000	Reflects teachers supplements @ 5%, and increased for teachers increase of 2.5%. Added \$75,000 for signing bonuses and \$90,000 for retention bonuses. Total increase of \$216,809	
2.5910.001.211	Employers Soc. Sec. Cost	195,861	311,136	Employers Social Security Cost, 7.65% of all earnings	
2.5910.001.221	Employers Retirement Cost	157,433	126,032	Employers Retirement Cost, estimated at 5.815% of subject earnings.	
2.5910.001.231	Employers Hospital Cost	13,728	145,508	Includes paying 5.7% retirement for retired teachers \$3,432/year per employee. (6)	
	Total	2,757,687	2,757,892		
					\$ 133,856

ROCKINGHAM COUNTY SCHOOLS

002 ADMINISTRATIVE		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
2.6210.002.113	Salary - Directors	151,379	141,096	Instructional Directors salaries remaining after state funds are expended. 1.75 Curriculum Directors	
2.6320.002.187	Pay Differential	16,032	15,907	Represents the benefits the superintendent receives from the board. These are travel (\$400/month, \$4,800/year) and hospitalization (\$285.92/month for 12 months, \$3,431.04/year). Also includes the travel for the Associate Superintendent (\$325/month, \$3,900/year) and the travel for the Assistant Superintendent (\$325/month, \$3,900/year).	
2.6330.002.113	Salary - Directors	21,236	-	Directors salaries remaining after State Funds are expended.	
2.6330.002.181	Supplement - Directors	26,775	18,000	Reflects supplements for directors not affected by the directors salary schedule.	
2.6520.002.113	Salary - Assistant Finance Officers	95,312	94,369	Actual expected costs for 2 Assistant Finance Officers	
2.6520.002.181	Supplementary Pay	6,000	6,000	Supplements not included in Salary Schedule.	
2.6580.002.113	Salary - Director	68,131	67,876	Reflects estimated salary for Maintenance Director	
2.6580.002.162	Salary - Supervisor	42,000	54,000	Reflects estimated cost	
2.6910.002.211	Employers Soc. Sec. Cost	33,087	-	Budgeted at 7.65%	
2.6910.002.221	Employers Retirement Cost	25,754	-	Budgeted at 5.815%	
2.6910.002.231	Employers Hospital Cost	23,160	-	Budgeted at \$3,432/employee (6.7)	
	Total	508,866	397,248		

ROCKINGHAM COUNTY SCHOOLS

003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)		LOCAL CURRENT EXPENSE FUND		
ACCOUNT		2004-2005	2003-2004	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5100.003.182	Substitute Pay	392,000	382,000	Reflects a 2% estimated increase in substitute rate
2.5910.003.211	Employers Soc. Sec. Cost	29,835	-	Budgeted at 7.65%
2.6330.003.151	Salary - Office Personnel	106,888	105,072	Reflects clerical funding remaining after use of state funds.
2.6410.003.151	Salary - Office Personnel	865,305	1,121,306	Reflects clerical salaries remaining after use of state funds.
2.6520.003.151	Salary - Office Personnel	33,721	27,175	Clerical costs after use of state funds
2.6540.003.173	Salary - Custodian	844,975	639,014	Reflects salary costs after use of state funds
2.6540.003.180	Overtime Pay	5,000	5,000	
2.6650.003.151	Salary - Clerical	57,562	52,782	Reflects estimated costs for clerical employees of testing.
2.6910.003.211	Employers Soc. Sec. Cost	140,567	297,812	Budgeted at 7.65%
2.6910.003.221	Employers Retirement Cost	106,850	133,037	Reflects an estimated 5.815% retirement rate.
2.6910.003.231	Employers Hospital Cost	307,902	358,648	Budgeted at \$3,432/employee (89.7)
	Total	2,890,605	3,121,846	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
005 SCHOOL ADMINISTRATORS				
APPROPRIATIONS				
2.6410.005.116	Salary - Assistant Principals	323,692	309,315	Total local months is 84. See State 005 for more details
2.6410.005.181	Supplements - Principals	228,225	195,000	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%.
2.6410.005.187	Principal Pay Differential	25,000	30,000	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.
2.6910.005.211	Employers Soc. Sec. Cost	43,154	-	Budgeted at 7.65%
2.6910.005.221	Employers Retirement Cost	32,832	-	Budgeted at 5.815%
2.6910.005.231	Employers Hospital Cost	25,740	-	Budgeted at \$3,432/employee (7.5)
	Total	678,643	534,315	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
007 CERTIFIED SUPPORT		2004-2005	2003-2004	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
2.5830.007.121	Salary - Teacher	37,000	37,000	Funds two months of summer guidance at each high school
2.5910.007.211	Employers Soc. Sec. Cost	2,831	-	Budgeted at 7.65%.
2.5910.007.221	Employers Retirement Cost	2,152	-	Budgeted at 5.815%
	Total	41,983	37,000	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS				
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5910.009.211	Employers Soc. Sec. Cost	2,448	-	Budgeted at 7.65%
2.5910.009.221	Employers Retirement Cost	1,861	-	Budgeted at 5.815%
2.5920.009.179	Longevity	22,000	22,000	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%
2.5920.009.188	Annual Leave	10,000	7,000	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.
				Budgeted at 7.65%
2.6910.009.211	Employers Soc. Sec. Cost	5,738	-	Budgeted at 5.815%
2.6910.009.221	Employers Retirement Cost	4,361	-	To budget for projected longevity costs for locally paid employees.
2.6920.009.179	Longevity	60,000	60,000	Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire.
2.6920.009.188	Annual Leave	15,000	15,000	
	Total	121,408	104,000	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
015 TECHNOLOGY		2004-2005	2003-2004	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
2.5810.015.141	IT Technicians	228,900	225,012	Consists of 6 computer technicians.
2.5810.015.326	Computer Repairs	40,000	40,000	Supports repairs and parts at 30 Rockingham County Schools locations.
2.5810.015.412	Supplies - Tech. Center	4,400	4,400	Technology Center Supplies.
2.5910.015.211	Employers Soc. Sec. Cost	17,511	-	Budgeted at 7.65%
2.5910.015.221	Employers Retirement Cost	13,311	-	Budgeted at 5.815%
2.5910.015.231	Employers Hospital Cost	20,592	-	Budgeted at \$3,432/employee (6)
2.6540.015.341	Telephone - Data Lines	204,000	204,000	Funds to pay for 64K computer lines at 15 schools.
	Total	528,714	473,412	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND

027 TEACHER ASSISTANTS		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5100.027.142	Salary - Assistants	443,882	546,066	Consists of 25 locally paid assistants.
2.5100.027.180	Salary - Overtime	1,000	1,000	Estimated cost for any overtime required.
2.5910.027.211	Employers Soc. Sec. Cost	31,835	-	Budgeted at 7.65%
2.5910.027.221	Employers Retirement Cost	24,452	-	Budgeted at 5.815%
2.5910.027.231	Employers Hospital Cost	82,368	-	Budgeted at \$3,432/employee (30)
	Total	583,537	547,066	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
032 EXCEPTIONAL CHILDREN		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5100.032.121	Salary - Teacher	459,840	370,270	Salary for 17 teachers - tradeoffs
2.5100.032.182	Substitute Pay	2,000	2,000	Substitute pay for 5100 series
2.5200.032.121	Salary - Teacher	20,305		Salary for .5 teacher (algebra lead)
2.5200.032.142	Salary - Assistant	147,521	29,486	Salary for 4 teacher assistants
2.5200.032.182	Substitute Pay	1,000	1,000	Sub-pay for 5200 series
2.5200.032.411	Instructional Supplies	15,000	20,020	Instructional Supplies - General
2.5200.032.412	Supplies & Materials	5,000		General Supplies
2.5200.032.459	Other Food Purchases	5,000	5,000	Other food purchases
2.5200.032.461	Non-Capitalized Equipment	5,000	3,000	Purchase non-capital equipment under \$1000
2.5200.032.462	Non-Capitalized Computer Equip.	18,000	2,900	Purchase non-capital computer equipment under \$1000
2.5200.032.541	Equipment	10,000		Purchase equipment over \$1000
2.5200.032.542	Computer Equipment	16,500		Purchase computer equipment over \$1000
2.5830.032.121	Salary - Guidance Counselor	-	33,400	Salary for 1 counselor - tradeoff
2.5840.032.311	Contracted Services - PT	16,000	18,000	Contracted services
2.5850.032.139	Salary - Psychologist	-	5,530	Salary for 1 month of 504 coordinator
2.5850.032.699	Miscellaneous	12,500	10,000	Community Based Instruction Stipends
2.5860.032.311	Contracted Services	15,000		Contracted services
2.5890.032.199	Contracted Services - Intern	16,000	18,000	Salary for 1 contracted psych intern
2.5890.032.332	Travel	3,500	1,000	Travel reimbursements
2.5910.032.211	Employers Soc. Sec. Cost	49,547	35,166	Employers Soc. Sec. Cost @ 7.65%
2.5910.032.221	Employers Retirement Cost	35,987	15,003	Employers Retirement Cost
2.5910.032.231	Employers Hospital Cost	90,948	49,605	Employers Hospital Cost
2.5920.032.188	Annual Leave Pay	1,000	1,000	Annual leave pay
2.5930.032.312	Workshop Expenses	-		Staff Development
2.6330.032.341	Telephone	1,000	1,000	Telephone expenses
2.6330.032.629	Insurance	1,352	1,620	Insurance cost
2.6330.032.699	Miscellaneous	2,000	2,000	Miscellaneous
	Total	950,000	625,000	
Explanation:				
Revenues: Revenues include many sources such as reimbursement of copying cost to DSS, Medicaid payments for CBS services provided to at risk students, VR payments to students in high school work program.				

ROCKINGHAM COUNTY SCHOOLS

049 PRESCHOOL		LOCAL CURRENT EXPENSE FUND				
ACCOUNT	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS		
APPROPRIATIONS						
2.5200.049.121	Salary - Teacher	51,360	51,360	Salary for 2 pre-k teachers		
2.5200.049.142	Salary - Assistants	30,519	30,519	Salary for 2 pre-k assistants		
2.5200.049.182	Sub-Pay	2,000	2,000	Substitute Pay		
2.5200.049.326	Repair/Maintenance	2,000	750	Repair and maintenance		
2.5200.049.391	Field Trips	800	800	Field Trips		
2.5200.049.411	Instructional Supplies	20,000	20,000	Purchase instructional supplies		
2.5200.049.416	Repair, Parts, & Materials	2,000	500	Purchase parts and materials		
2.5200.049.459	Other Food Purchases	6,000	3,000	Purchase food/snacks		
2.5200.049.461	Non-Capitalized Equipment	1,000	1,000	Purchase equipment under \$1000		
2.5200.049.462	Non-Capitalized Computer Equipment	1,000	1,000.00	Purchase computer equipment under \$1000		
2.5200.049.541	Capitalized Equipment	3,000	1,000	Purchase equipment over \$1000		
2.5840.049.311	Contracted Services	3,000	3,000	To pay any contracted services		
2.5890.049.332	Travel	1,000	1,000	Itinerant travel		
2.5910.049.211	Employers Soc. Sec. Cost	6,455	6,417	Social Security Cost @7.65%		
2.5910.049.221	Employers Retirement Cost	4,638	2,800	Retirement Cost @ 5.815%		
2.5910.049.231	Employers Hospital Cost	13,728	13,228	Hospitalization Cost @ \$3,432/employee		
2.5930.049.182	Substitute Pay	500	500	Sub-pay for workshops		
2.5930.049.312	Workshop Expenses	500	626	Instructional workshop expenses		
2.6930.049.312	Workshop Expenses	500	500	Director/Coordinator workshop expenses		
	Total	150,000	140,000			
Explanation:						
Revenues: Monies are received from various sources to support inclusive efforts. We anticipate funding from More at Four to serve forty						
4-year olds based on their criteria. In addition, headstart has contracted for services and the Council on Aging has provided funding for field						
trips for 3 and 4 year old students with disabilities.						

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND

051 MIGRANT EDUCATION					
ACCOUNT	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
2.5200.051.311	Contracted Services	200			
2.5200.051.412	Supplies & Materials	2,397	1,050		Purchase supplies and materials for Migrant Program.
2.5930.051.312	Workshop Expenses	5,798			Pay for Workshop Expenses for Migrant Employees, F1180
2.6330.051.412	Supplies & Materials	2,800	1,000		Administrative supplies and materials.
	Total	11,195	2,050		
Explanation:					
The Migrant Local fund was established to provide a place to put donations from the community.					
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 with food.					

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
056 TRANSPORTATION				
APPROPRIATIONS				
2.6550.056.113	Salary - Director	49,477	46,320	Reflects actual cost for Transportation Director
2.6550.056.165	Salary - Transportation Personnel	42,173	70,853	Local costs for transportation employees.
2.6550.056.171	Salary - Drivers	79,327	77,322	
2.6550.056.177	Salary - Work Study Student	4,000	4,000	
2.6550.056.180	Overtime Pay	2,500	2,500	
2.6550.056.326	Garage Maint. of Equipment	3,765	3,765	
2.6550.056.327	Bus Garage Misc.	20,000	20,000	
2.6550.056.331	Contracted Transportation	26,574	26,574	
2.6550.056.332	Travel	5,000	5,000	
2.6550.056.341	Telephone	9,924	9,924	
2.6550.056.412	Supplies	8,000	8,000	
2.6550.056.414	Oil	15,200	15,200	
2.6550.056.415	Tires	28,373	28,373	
2.6550.056.416	Repair Parts, Grease	9,555	9,555	
2.6550.056.417	Gas/Diesel Fuel	147,000	142,822	Fuel for yellow buses.
2.6910.056.211	Employers Soc. Sec. Cost	13,362	15,377	Budgeted at 7.65%
2.6910.056.221	Employers Retirement Cost	9,924	6,738	Budgeted at 5.815%
2.6910.056.231	Employers Hospital Cost	8,580	8,267	Budgeted at \$3,432/employee (2.5)
2.6930.056.312	Workshop Expenses	5,000	5,000	Funds for training of transportation personnel.
	Total	487,734	505,590	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
061 INSTRUCTIONAL AND SCHOOL FUNDS				
ACCOUNT		2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5100.061.411	Instructional Supplies	150,793	136,454	Allotted at \$13/ADM is an increase from \$11/ADM. Based on Enrollment of 14,663 adjusted to 15,755 to include various risk factors at each school.
				The state allots instructional supplies at \$46.51/ADM. Schools will be allowed to move funds to and from 411 with the 6410 codes as part of the school based management flexibility. This reflects projected transfers to operations by schools.
2.5100.061.431	Library Books	-	80,233	\$7/ADM allotment to schools to help meet Southern Association accreditation for library books. Once met, these funds may be used for other costs such as instructional supplies, reproduction, and technology.
				Based on enrollment of 14,663 and adjusted to 15,755. State textbook funds will be transferred to the schools to cover this cutback.
2.6410.061.311	Maintenance Contracts	98,759	69,733	Only schools funds are reflected here.
2.6410.061.332	Travel	37,193	35,747	Funds have been allotted to schools, and the schools have budgeted their allotment by line item.
2.6410.061.341	Telephone	87,062	91,622	
2.6410.061.342	Postage	30,555	30,896	
2.6410.061.362	Reproduction	200,643	180,638	
2.6410.061.412	Office Supplies	41,055	41,906	
2.6410.061.611	Membership Dues & Fees	360	800	
	Total	646,420	668,029	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND

306 MEDICAID REIMBURSEMENT		2004-2005	2003-2004	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
2.5860.306.124	Salary - Speech Therapists	94,560	92,500	Salary for 2 speech teachers
2.5890.306.139	Salary - Other Pupil Support	0	18,000	Salary for school psychology intern
2.5910.306.211	Employers Soc. Sec. Costs	7,234	8,453	Employers Soc. Sec. Costs @ 7.65%
2.5910.306.221	Employers Retirement Costs	5,499	3,164	Employers Retirement Costs @ 5.815%
2.5910.306.231	Employers Hospital Costs	6,864	6,607	Employers Hospital Costs @ \$3,432/employee
	Total	114,157	128,724	
Explanation:				
Revenues: When authorized services are properly documented, the school receives reimbursement for Medicaid eligible students. Monies are generated based on documented PT, OT, psychological, audiology, and speech therapy services. We must generate treatment plans and submit documentation of services.				
This account, although local, has a chart of accounts from the state. Monies generated may only be used for specific health services.				
Carryover monies reflect monies generated based on fee for service reimbursement from prior year as well as a final settlement of bundled rate reimbursement for 1993-1995 received in February of this year. Based on the contract signed with DMA, these monies "shall be used to supplement current expenditures for health related services."				
Expenditures: Monies will be used for 2 speech therapist and a contracted psychology intern				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND			2004-2005	2003-2004	COMMENTS
401 TEXTBOOKS			BUDGET	BUDGET	
ACCOUNT					
CODE	DESCRIPTION				
APPROPRIATIONS					
2.5100.401.421	Textbooks		805,365	-	Estimated allotment from state for state adopted textbooks
			805,365	-	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND

403 QUALITY SCHOOLS

ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
APPROPRIATIONS				
2.5100.403.182	Substitute Pay	4,000		Substitute Pay
2.5100.403.411	Instructional Supplies	1,669		Purchase instructional supplies - books, supplies for school based implementation of Total Quality
2.5910.403.211	Employers Retirement Cost	306		Social Security Cost @ 7.65%
2.6330.403.311	Contracted Services	4,000		To pay any contracted services - workshop facilitator's contracts
2.6930.403.312	Workshop Expenses	3,000		Instructional workshop expenses - workshop equipment & supplies
		12,975		
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

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
410 EARLY CHILDHOOD		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5200.410.121	Salary - Teacher Assistants	25,420		1 FTE teacher
2.5200.410.142.334	Salary - Teacher Assistants	134,820	94,973	7.175 FTE assistants and 1 PTE-50% assistants
2.5200.410.142.366	Salary - Teacher Assistants	97,410	86,540	5 FTE assistants and 1 PTE-50% assistant
2.5200.410.182	Sub-Pay		1,500	Substitute Pay
2.5200.410.411	Instructional Supplies	2,000	571	Instructional Supplies - General
2.5200.410.412	Supplies	1,500	1,000	Office Supplies and Materials
2.5200.410.459	Other Food Purchases	13,000	7,212	Food purchases for daycare's - breakfast/lunch
2.5890.410.332	Travel	3,500	500	Travel reimbursement for itinerant teachers
2.5910.410.211	Employers Soc. Sec. Cost	19,940	14,016	Employers Soc. Sec. Cost @7.65%
2.5910.410.221	Employers Retirement Cost	14,222	6,464	Employers Retirement Cost @5.815%
2.5910.410.231	Employers Hospital Cost	46,332	36,080	Employers Hospital Cost @ \$3,520/employee
2.5920.410.188	Annual Leave	3,000	200	Annual Leave pay
2.5930.410.312	Workshop Expenses	1,000	300	Staff Development Expenses for instructional personnel
2.6330.410.341	Telephone	2,400	400	Telephone cost for daycare centers
2.6330.410.342	Postage		50	Postage
2.6540.410.323	Water, Sewage, Garbage	1,200		Waste Management expenses
2.8100.410.692	Indirect Cost	3,116	2,413	Indirect Cost
	Total	368,860	252,219	
Explanation:				
Revenues: The two early childhood centers provide child care and special education services for children 6 weeks to age 5. The program is funded through binding of parent fees, subsidy, grants, preschool disabilities, and Smart Start funds.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
585 ANNIE PENN TRUST GRANT		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5100.585.121.000.911	Salary - Teacher	35,000		1 Full Time Physical Education Teacher for Lawsonville & South End
2.5100.585.142.000.911	Salary - Teacher Assistant	18,000		1 Full Time Physical Education Teacher assistant for Moss St. Instructional Materials (Pedometers, Classroom Resources, Student Incentives and Awards)
2.5100.585.411.000.911	Instructional Supplies	43,200		
2.5100.585.532.000.911	Track Enhancement	15,000		Track Enhancement
2.5100.585.541.000.911	Equipment	14,714		Child Size Salad Bars
2.5840.585.139	Salary - Nurse	35,000	35,000	Base salary for nurse
2.5840.585.181	Supplement	1,750	1,750	Supplement for nurse
2.5840.585.312.000.911	Workshop Expenses	-	2,500	Continuing education, state conference, state school nurse orientation
2.5840.585.332	Travel	500	500	Travel between schools and occasionally central office
2.5840.585.341	Telephone	250	250	Telephone and line connections if necessary at each school
2.5840.585.412	Supplies	7,250	7,250	Medical supplies for 3 schools, education supplies for 1400 students with curriculum, bulletin board and office supplies
2.5840.585.418	Computer Software	1,000	1,000	Software programs to manage the school nurse's work plus nutrition programs
2.5910.585.211	Employers Soc. Sec. Cost	6,733	2,678	Social Security for nurse
2.5910.585.221	Employers Retirement Cost	5,102	1,736	Retirement for nurse
2.5910.585.231	Employers Hospital Cost	10,295	3,791	Hospitalization for nurse
2.5930.585.312	Workshop Expenses	2,575	-	Continuing education, state conference, state school nurse orientation
2.6540.585.174.000.911	Cafeteria Worker	16,800		1 Part-time Salad Bar Manager for Lawsonville, Moss St. and South End
2.6540.585.311.000.911	Repairs	7,000		Repairs
2.6910.585.211	Employers Soc. Sec. Cost	1,286		Required benefits for all other staff
	Total	221,455	56,455	

ROCKINGHAM COUNTY SCHOOLS

Explanation:					
Lawsonville, Moss Street and Williamsburg will share a school nurse during the 2004-2005 school year. The nurse's schedule will provide a nurse on site 3 half days at Lawsonville, 4 half days at Moss Street and 4 half days at Williamsburg. The nurse will provide health instruction to all grade levels with an emphasis on preventing obesity, promoting and encouraging physical fitness, and increasing the student's knowledge of good health habits. She will collaborate with the PE teacher, the guidance counselor, and other related faculty and community agencies to achieve her goals. By being available more frequently at each site, she will participate in parent/teacher meetings, student services management team meetings, and school based meetings. She will evaluate the health needs of at-risk students and will provide access to health care.					

ROCKINGHAM COUNTY SCHOOLS

715 TECHNOLOGY	LOCAL CURRENT EXPENSE	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5100.715.461	Non-Capitalized Equipment	25,000	25,000	Support and new phone/intercom system for Draper
2.5100.715.462	Non-Capitalized Computer	99,918	99,918	Computers and Other Non-capitalized Network Equipment
2.5810.715.139	ITS Salary	65,000		ITS Salary
2.5910.715.211	Employers Soc. Sec. Cost	4,973		Social Security
2.5910.715.221	Employers Retirement Cost	3,751		Retirement
2.5910.715.231	Employers Hospital Cost	6,468		Health Insurance
2.5920.715.179	Longevity	2,500		Longevity
2.5920.715.181	Supplement Pay	3,250		Supplement Pay
2.6210.715.139	ITS Salary		65,000	Instructional Technology Specialist, 1.8 Instructional Technology Specialist Salaries
2.6330.715.332	Mileage	10,000	10,000	Mileage for the Technology Department, Local mileage for Technicians
2.6620.715.311	Contracted Services	25,000	25,000	Contracted Services
2.6910.715.211	Employers Soc. Sec. Cost	4,973	4,973	Social Security for ITS
2.6910.715.221	Employers Retirement Cost	1,950	1,950	Retirement for ITS
2.6910.715.231	Employers Hospital Cost	4,400	4,400	Health Insurance for ITS
2.6910.715.232	Workers Compensation	200	200	Workers Compensation
2.6920.715.179	Longevity	2,500	2,500	Longevity for ITS
2.6920.715.181	Supplement Pay	3,250	3,250	Supplement for ITS
	Total	246,060	242,191	
Explanation:				
PRC 715 is funded from eRate reimbursements initiated and filed for by the Department of Media and Technology. This local account is used to pay mileage incurred by technicians in the Department of Media and Technology, equipment as funds are available and salary for 1.8 Instructional Technology Specialists (ITS). The additional 20% of a position is funded by Vocational Education for a part-time position at SCORE. ITS positions provide technology staff development and support for all classified, certified and administrative staff and team teaching opportunities as time allows.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
801 GENERAL OPERATIONS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5100.801.199	Other Instructional Salary	44,000	44,000	Includes \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5100.801.311	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
2.5100.801.332	Travel - Instructional Staff	29,500	28,350	Primarily for itinerant teacher travel reimbursements. Increased for reimbursement rate going from 36 cents per mile to 37.5 cents per mile
2.5100.801.361	Textbook Binding	1,200	1,200	Board Contribution for Band Programs.
2.5400.801.412	Supplies - Cultural Arts	15,000	15,000	This will be the 4th of a 4 year commitment of \$5,000/year for the 3 High Schools who have not received a full \$20,000.
2.5840.801.311	Contracted Services - Health Clinic	45,000	45,000	Funds for Student Health Services through Morehead Hospital.
2.5840.801.412	Supplies - Health Services	4,000	4,000	Supplies for nurses and social workers.
2.5840.801.621	Liability Insurance - Nurses	515		Nurses liability insurance, moved from 6310.801.621.
2.5890.801.311	Contracted Services	50,000	-	Funds to continue microfilming student records
2.5890.801.399	Blood Borne Pathogen Program	5,000	5,000	Hepatitis serum for about 50 employees/year. \$75/employee. Clinical Laboratory
2.5890.801.412	Supplies - Pupil Support	4,000	4,000	Funds for student forms
2.5910.801.211	Employers Soc. Sec. Cost	3,366	-	Budgeted for 7.65%
2.5910.801.221	Employers Retirement Cost	2,539	-	Budgeted for 5.815%
2.5910.801.233	Unemployment Compensation	14,000	10,000	Estimated cost of Unemployment payments
2.5910.801.235	Life Insurance Cost	21,000	21,000	Estimated cost of \$5000/employee Life ins.
2.5930.801.312	Workshop Expense - Nurses, Social Wc	3,000	3,000	For Nurses and Social Workers Staff

ROCKINGHAM COUNTY SCHOOLS

2.6110.801.311	Contracted Services	19,628	18,000	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.
2.6210.801.311	Contracted Services	29,500	28,651	Out - source IT Services
2.6210.801.412	SIMS Supplies	28,500	28,500	Supplies for student information management systems (SIMS).
2.6310.801.199	Payment to Board Members	26,562	25,858	Increase Board salaries by estimated 1%.
2.6310.801.311	Contracted Services	23,000	22,000	Funds to contract from outside sources for needed services, includes \$10,000 for Redirections Truancy Medication Program, \$3,750 for Web Based Board Policies, \$8,020 for IB affiliation fee.
2.6310.801.313	Legal	41,000	40,000	Estimated Legal Costs
2.6310.801.314	Audit	30,975	28,000	Estimated audit costs.
2.6310.801.332	Travel	21,000	21,000	Travel for the Board
2.6310.801.351	Advertising	2,000	2,000	Board advertising. Advertising for personnel is budgeted under 6640.801.351.
2.6310.801.412	Supplies	2,000	2,000	Funds for supplies for board use.
2.6310.801.419	SACS	15,000	10,000	Funds Southern Association of Colleges and Schools (SACS) costs. \$3,000 for 12 Elementary visits.
2.6310.801.611	Membership Fees	18,000	18,000	Includes National School Boards Association Dues, North Carolina School Boards Assoc. Dues, Legal Assistance Fund, Piedmont Traid Horizons Education Consortium, Low Wealth Consortium, North Carolina Middle School Association, Chamber of Commerce dues.
2.6310.801.621	Liability Insurance	56,000	52,000	Estimated cost for Liability, and Error and Omissions fund contribution.
2.6310.801.629	Other Insurance	2,000	2,000	Insurance for Adult Volunteers.
2.6310.801.699	Miscellaneous	31,000	31,000	Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations
2.6320.801.332	Travel	10,000	10,000	Travel for the superintendents office.
2.6320.801.412	Supplies	30,000	30,000	Central office supplies, subscriptions.
2.6320.801.611	Membership Dues	8,350	14,350	Includes ASCD (Association of Supervisors and Curriculum Development), AASA and American Association of School

ROCKINGHAM COUNTY SCHOOLS

						Administration), Chambers, CFFPI (Council of Educational Facility Planners, International), NCASCD (North Carolina Association for Supervisors and Curriculum Development)
2.6320.801.699	Miscellaneous		8,000	1,500	Principals and Assistant Principals meetings costs.	
2.6330.801.332	Travel		36,000	36,000	Travel for central office directors and staff.	
2.6330.801.361	Printing		35,000	35,000	Funds to utilize print shop.	
2.6520.801.311	Contracted Services		5,000	5,000	Cost for required services, i.e. postage meter, check signer.	
2.6520.801.326	Contracted Repairs/Maint. Equipment		32,000	31,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.	
2.6520.801.332	Travel		2,500	2,200	Travel to schools, bank.	
2.6520.801.343	Telecommunications Network		10,000	10,000	Cost for state network (sips lines).	
2.6520.801.412	Office Supplies		45,000	45,000	Computer paper, copier paper, purchase orders, other forms, receipt books, checks	
2.6520.801.611	Membership Dues		1,500	1,500	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).	
2.6520.801.625	Fidelity Bond		5,250	5,250	Bonds for employees handling funds.	
2.6520.801.699	Miscellaneous		2,000	2,000	Items not classified elsewhere	
2.6540.801.342	Postage - Central Office		32,000	31,000	Estimated cost of postage reflecting increase due to higher rates.	
2.6540.801.362	Reproduction - Central Office		37,000	36,000	Reproduction costs.	
2.6550.801.412	TIMS Supplies		1,500	1,500	Supplies for transportation information management system (TIMS).	
2.6550.801.417	Gas/Diesel Fuel		47,000	47,000	Allotments to schools for activity bus usage.	
2.6640.801.311	Drug Testing		44,000	44,000	Estimated cost to drug test all new employees, and cost of outsourcing director activities.	
2.6640.801.326	HRMS Maintenance		4,100	4,100	Human Resource Management System (HRMS) software maintenance fee.	
2.6640.801.332	Personnel Recruitment		10,500	10,500	Includes travel, subsistence, and fees for recruiting.	
2.6640.801.351	Advertising		500	500	Advertising costs of recruitment.	
2.6640.801.361	Printing		10,000	10,000	Cost of printing recruitment brochures.	

ROCKINGHAM COUNTY SCHOOLS

2.6640.801.399	Criminal Records Checks	10,000	10,000	Costs for new employee criminal records checks.	
2.6640.801.412	Recruitment Supplies	3,500	3,500	Supplies needed for recruiting new teachers.	
2.6650.801.412	Testing/Supplies	18,231	18,231	Testing supplies, COGAT, writing tests, SAT reports, answer documents, preparation booklets.	
2.6650.801.419	Testing	43,083	37,234	Local option testing funds, Pacing Guide development, pacing guide production.	
2.6690.801.699	Other Expenses - Public Relations/Publ.	18,150	14,150	Costs of preparing and printing various jobs, budget for Annual Report, High School Handbook. Adds \$4,000 for TOY's recognition	
2.6910.801.211	Employers Soc. Sec. Cost	1,998	-	Budgeted at 5.815%	
2.6910.801.232	Workers Compensation Ins.	132,000	132,000	Estimated cost of local workers compensation insurance.	
2.8100.801.717	Transfer to Charter Schools	126,900	126,900	Local Funds required by law to be transferred to Charter Schools to cover students from Rockingham County. Based upon \$900/student for 141 students.	
	Total	1,374,347	1,279,974		

ROCKINGHAM COUNTY SCHOOLS

802 PLANT OPERATION		LOCAL CURRENT EXPENSE FUND			
ACCOUNT	DESCRIPTION	BUDGET	BUDGET		
CODE					COMMENTS
APPROPRIATIONS					
2.6540.802.199	Turf Management	7,000	7,000		Payment to employees for Turfgrass maintenance of Athletic facilities.
2.6540.802.311	Performance Based Service Contracts	305,400	205,400		
2.6540.802.321	Electricity	1,790,000	1,754,128		Based on current usage and projected usage with 2% increase
2.6540.802.322	Natural Gas	707,000	599,091		Estimated usage. Based on projected 18% increase.
2.6540.802.323	Water/Sewage	581,000	541,129		Based on 03-04 estimated usage with 2% increase.
2.6540.802.325	Contract Repairs: Buildings	8,750	8,750		Funds for Department of Public Instruction Plant Operations services.
2.6540.802.326	Contract Services: Equipment	41,900	41,900		
2.6540.802.341	Telephone	75,200	75,200		Cover central office, maintenance, bus garage, print shop, and energy management system at all locations.
2.6540.802.362	Reproduction - Maintenance	2,600	2,600		Reproduction costs.
2.6540.802.412	Custodial Supplies	161,920	147,200		Custodial supplies for the schools, increased by 10% to cover supplies for new schools.
2.6540.802.413	Fuel Oil	175,000	175,000		Use of fuel oil in facilities.
2.6540.802.419	Turf Management & Pool Supplies	36,850	27,350		To budget \$33,000 (increase of 9,450) for Turf Management services for Athletic fields and \$3,850 (increase of 1,050) for pool supplies at Rockingham County High School.
					Recovers cut from 03-04
2.6540.802.622	Vehicle Liability Insurance	38,000	34,000		Fleet Insurance based on 03-04 costs.
2.6540.802.623	Property Insurance	105,000	100,000		Estimated cost for fire and property insurance. Reflects higher buildings values with 3 new schools.
2.6580.802.169	Salary - Maintenance Employees	980,847	900,198		Adds one Maint. Position
2.6580.802.177	Salary - Work Study Student	3,000	3,000		
2.6580.802.311	Contracted Services	289,025	262,750		Includes Central office grounds contract and janitorial service. Includes OSHA safety training and safety inspectors, energy management of schools, elevator inspections, engineering fees, termite inspections, architect fees, tower rental, maintenance of dehumidifier at pool, and other required contracts. Increased \$26,275.

ROCKINGHAM COUNTY SCHOOLS

2.6580.802.325	Contracted Maintenance - Grounds	138,585	131,130	Reflects contract for grounds maintenance at the schools. Schools are allotted funds and contract with a company to perform these services. Increased \$7,455.
2.6580.802.339	Trans. Cost - Trucks	43,260	43,260	Costs to maintain maintenance vehicles.
2.6580.802.399	Other Purchased Services	103,356	93,960	Includes various maintenance contracts, i.e. pest control, uniform rental, mop rental, chemical service contracts, ozone generator, back-up generators. Increased \$9,396.
2.6580.802.412	Maintenance Supplies	3,500	2,500	Increased to cover new copier.
2.6580.802.416	Repair Parts & Materials	255,000	241,740	Maintenance of facilities. Increase of \$13,260 to cover 3 new schools.
2.6580.802.417	Gasoline	16,000	16,000	Gas for maintenance vehicles.
2.6580.802.699	Miscellaneous	23,000	23,000	Various costs, including storage tank permits, wastewater, wells, asbestos physicals.
2.6910.802.211	Employers Soc. Sec. Cost	73,804	-	Budgeted at 7.65%
2.6910.802.221	Employers Retirement Cost	56,101	-	Budgeted at 5.815%
2.6910.802.231	Employers Hospital Cost	78,936	-	Budgeted at \$3.432/employee (23)
	Total	6,100,034	5,436,286	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
803 CULTURAL ARTS SUPPLEMENTS		2004-2005 BUDGET	2003-2004 BUDGET	
ACCOUNT	DESCRIPTION			COMMENTS
CODE				
APPROPRIATIONS				
2.5400.803.199	Co-Curricular Personnel	46,000	46,000	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.
2.5910.803.211	Employers Soc. Sec. Cost	3,519	-	Budgeted at 7.65%
2.5910.803.221	Employers Retirement Cost	2,655	-	Budgeted at 5.815%
	Total	52,174	46,000	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
804 READING IS FUNDAMENTAL				
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
APPROPRIATIONS				
2.5100.804.431	Books	3,132	2,650	Purchase Books
	Total	3,132	2,650	
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 Federated Woman's Club.				
RIF representatives at these schools purchase low cost books. 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.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	
806 JACKIE STEVENS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
2.6410.806.412	Supplies	79	300	Supplies for students with special needs
	Total	79	300	
Explanation:				
The Jackie Stevens Fund was originally set-up by Liberty Embroidery in memory of one of their employees. It was set-up to assist Rockingham County Students and has been used in various ways. Students have been helped with dentist visits, clothing emergencies, medication emergencies, vision, etc. Donations have been made from the Liberty Employees, Rockingham County Schools Central Office Employees and various other individuals and organizations.				
As of 1/04 there is \$79.00 remaining in this fund.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND					
880 PRINT SHOP		2004-2005	2003-2004		
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
2.6410.880.361	Printing forms	45,157	45,157		Funds allotted to schools and designated for use only with print shop, and restricted to this use.
2.6540.880.326	Repairs	500	500		
2.6540.880.327	Copier lease	37,000	37,000		
2.6540.880.412	Supplies	50,000	50,000		
	Total	132,657	132,657		

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
882 ATHLETICS				
APPROPRIATIONS				
2.5400.882.121	Salary - Athletic/Activity Directors	236,430	231,838	Salaries for four athletic directors. Based upon a step up on the salary schedule
2.5400.882.181	Supplemental Pay - Coaching	361,080	350,000	Coaching Supplements, increased to allow for experience and coaches education
2.5400.882.412	Supplies - Athletics	30,000	30,000	Funds to go toward funding of athletic programs. Increase allotment to 7th & 8th grades from \$2.25/student to \$3.00/student and High Schools from \$6/student to \$7/student based upon projected enrollment
2.5400.882.628	Student Accident Ins. - Sports	30,765	29,300	Costs of insurance for athletic programs. Consists of Middle School Catastrophic Plan, Middle School Athletic Plan, and High School Athletic Plan. 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.
2.5910.882.211	Employers Soc. Sec. Cost	45,211	-	Budgeted at 7.65%
2.5910.882.221	Employers Retirement Cost	34,366	-	Budgeted at 5.815%
2.5910.882.231	Employers Hospital Cost	13,728	-	Budgeted at \$3,432/employee (4)
	Total	751,580	641,138	
	Total	20,773,090	18,260,085	

Federal Grant Fund

ROCKINGHAM COUNTY SCHOOLS

	FEDERAL GRANT FUND				
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
REVENUE					
3.3610.017.000	Voc. Ed. Program Improvement	209,595.00	212,331.00		
3.3610.040.000	Comprehensive School Reform Grant	333,960.21			
3.3610.044.000	IDEA VI-B Capacity Bldg/Improve.	84,074.27	80,378.37		
3.3610.048.000	Title IV - Safe & Drug Free Schools and	99,354.32	99,466.00		
3.3610.049.000	IDEA Title VI-B - Pre-School	516,288.41	595,299.80		
3.3610.050.000	ESEA Title I - Basic Prog.	3,420,800.25	2,669,071.00		
3.3610.051.000	ESEA Title I Migrant Education	417,272.00	542,868.67		
3.3610.057.000	Absinence Education	14,715.00			
3.3610.059.000	Title V-Innovation Education Program St	83,658.00	139,615.44		
3.3610.060.000	IDEA Title VI-B	3,787,107.77	2,903,998.66		
3.3610.103.000	Title II - Improving Teacher Quality	801,445.53	903,638.37		
3.3610.104.000	Title III - Language Acquisition	102,889.00	81,593.27		
3.3610.107.000	Education Technology - Formula	79,172.84	74,377.14		
		9,950,332.60	8,302,637.72		

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND					
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT					
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5100.017.342	Postage	101.00	50.00	Postage fees for correspondence	
3.5100.017.411	Instructional Supplies	63,144.00	71,320.00	Classroom materials & supplies, instructional supplies	
3.5100.017.416	Parts/Materials/Labor	13,500.00	15,850.00	Repairs & replacement parts for equipment - classroom	
3.5100.017.461	Non-Capitalized Equipment	14,500.00	14,500.00	Purchase of equipment (less than \$1000) for classroom needs	
3.5100.017.541	Purchase Equipment	6,000.00	6,000.00	Purchase of equipment (greater than \$1000) for classroom needs	
3.5100.017.542	Computer Hardware	80,000.00	74,160.00	Purchase of computers, printers, etc. for classroom use	
3.5100.017.629	Other Insurance/Judgments	5,000.00	4,800.00	Purchase of insurance for internship, HOE student	
3.5930.017.312	Workshop Expenses	16,000.00	15,500.00	Registration, travel & other teacher educational, workshop expenses	
3.6250.017.332	VoCats Travel	1,800.00	1,700.00	Travel for VoCATS training and state & regional workshops	
3.6250.017.362	VoCats Reproduction Costs	2,000.00	1,800.00	Reproduction of testing materials for 4 middle and 4 high schools	
3.6250.017.412	VoCats Supplies/Materials	1,600.00	1,400.00	Purchase of testing materials & supplies sheets	
3.6250.017.418	VoCats Computer Software	700.00	500.00	Purchase of state testing software for VoCATS	
3.6250.017.542	VoCats Computer Hardware	1,800.00	1,500.00	Purchase of computers, printers, scanners etc. for VoCATS Testing	
3.6930.017.312	Workshop Expenses	2,200.00	2,000.00	Pay support staff expenses for educational training & course work	
3.8100.017.692	Indirect Cost	1,027.00	1,250.00	Overhead costs paid to Rockingham County Schools	
3.8200.017.699	Unbudgeted Federal Grant Fund	223.00	1.00		
	Total	209,595.00	212,331.00		
Explanation:					
The 017 Federal Budget can be used for High School and Middle schools. This budget provides for program expenses including classroom materials, supplies, workshop expenses. Lateral entry teacher certification costs, Insurance costs for Health Occupations students and interns working outside of our classroom setting also comes from this budget. Computers purchased for computer labs and other classroom use is paid for with 017 budget funds as well. Computer cost is a major cost each year as we try to keep all areas updated with usable equipment.					

ROCKINGHAM COUNTY SCHOOLS

040 - COMPREHENSIVE SCHOOL REFORM GRANT		FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5200.040.121	Salary - Teacher	62,500.00		Salaries for personnel	
3.5200.040.182	Substitutes			Pay for substitutes for teachers/assistants	
3.5200.040.332	Travel			Travel for facilitators/Presenters/Etc.	
3.5200.040.412	Supplies and Materials	34,064.00		Supplies for teachers	
3.5200.040.418	Software			Computer software	
3.5200.040.542	Purchase of Computers	14,600.00		Computer, electronic equipment	
3.5910.040.211	Employers Soc. Sec. Cost	4,781.00		Social Security Costs	
3.5910.040.221	Employers Retirement Cost			Retirement benefits for eligible employees	
3.5910.040.232	Workers Compensation			Workers compensation	
3.5930.040.312	Workshop Expense	90,320.00		Pay presenters for workshops	
3.6330.040.311	Contracted Services	28,100.00		Wages for Facilitators	
3.8100.040.692	Indirect Cost	1,872.00		Cost charged by the school system	
3.8200.040.699	Unbudgeted Federal Grant Funds	97,723.21			
	Total	<u>333,960.21</u>			
This funding is used to address student achievement at the SCORE center, Reidsville High School, and Lawsonville Avenue School. This is the second year of a three year cycle.					

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
044 STUDENTS WITH DISABILITIES				
ACCOUNT		2004-2005	2003-2004	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5200.044.121	Salary - Teacher	19,440.00	19,035.00	Fifty percent for a teacher to facilitate new teacher retention and success with instruction and folders through mentoring and teacher support.
3.5200.044.142	Salary - Teacher Assistant	18,327.00	14,468.00	Salary for 1 Assistant
3.5200.044.182	Substitute Pay	1,000.00	1,000.00	Substitute Pay
3.5200.044.183	Bonus Pay	750.00	750.00	Bonus Pay
3.5200.044.411	Instructional Supplies	20,000.00	20,000.00	Instructional supplies related to literacy initiatives in EC and Preschool
3.5910.044.211	Employers Soc. Sec. Cost	3,107.00	2,831.00	Employers Soc. Sec. Cost
3.5910.044.221	Employers Retirement Cost	2,255.00	1,204.00	Employers Retirement Cost
3.5910.044.231	Employers Hospital Cost	5,148.00	4,961.00	Employers Hospital Cost
3.5910.044.232	Workers Compensation	400.00	400.00	Workers Compensation cost
3.5920.044.179	Longevity Pay	300.00	952.00	Longevity Pay
3.5930.044.182	Substitute Pay - Certified	800.00	800.00	Substitute pay for staff to attend workshops related to literacy in initiatives in EC and Preschool
3.5930.044.312	Workshop Expenses	5,000.00	5,000.00	Staff Development Expenses related to literacy initiatives in EC and Preschool
3.8100.044.692	Indirect Cost	652.00	637.00	Indirect Cost
3.8200.044.699	Unbudgeted Federal Grant Fund	6,895.27	8,340.37	Unbudgeted Federal Grant Fund
	Total	84,074.27	80,378.37	
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: Funds are used to support a part-time lead teacher to mentor new staff, funds for literacy initiative, and funds for a lead teacher assistant to provide behavioral support and consultation to the schools.				

ROCKINGHAM COUNTY SCHOOLS

048 DRUG FREE SCHOOLS AND COMMUNITY		FEDERAL GRANT FUND			
ACCOUNT		2004-2005	2003-2004		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
APPROPRIATIONS					
3.5200.048.411	Instructional Supplies	32,500.00	38,054.00		Instructional Supplies
3.5200.048.461	Non-Capitalized Equipment		-		Non-Capitalized Equipment
3.5200.048.541	Purchase Equipment	17,500.00	10,000.00		To purchase phone system for Douglass Elementary and Security Camera for Score and Reidsville High School
3.5890.048.361	Printing/Binding Fees	2,000.00	2,000.00		Printing and Binding
3.5890.048.459	Other Food Purchases	300.00	300.00		Other Food Purchases
3.5930.048.312	Workshop Expenses	3,000.00	3,000.00		Workshop Expenses
3.6330.048.113	Salary - General Admin Director	15,540.00	20,555.00		Salary - Director
3.6330.048.151	Salary - Office Personnel	17,370.00	15,219.00		Salary - Office Personnel
3.6330.048.412	Supplies & Materials	1,200.00	1,000.00		Supplies and Materials (Prom)
3.6910.048.211	Employers Soc. Sec. Cost	2,568.00	2,834.00		Employer Soc. Sec. Cost
3.6910.048.221	Employers Retirement Cost	1,950.00	1,122.00		Employers Retirement Cost
3.6910.048.231	Employers Hospital Cost	2,574.00	2,200.00		Employers Hospital Cost
3.6910.048.232	Employers Workers Compensation	400.00	200.00		Employers Worker's Compensation Insurance Cost
3.6920.048.179	Longevity Pay	653.00	1,267.00		Longevity Pay
3.8100.048.692	Indirect Cost	682.00	848.00		Indirect Cost
3.8200.048.699	Unbudgeted Federal Grant Fund	1,117.32	867.00		Unbudgeted Reserve
	Total	99,354.32	99,466.00		
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.					

ROCKINGHAM COUNTY SCHOOLS

049 IDEA PRE-SCHOOL HANDICAPPED	FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
APPROPRIATIONS				
3.5200.049.121	Salary - Teacher	97,201.00	18,770.00	Pay for 3 Prek Teachers & 100% for 2 mths of Site Director
3.5200.049.142	Salary - Teacher Assistant	189,813.00	144,674.00	11.15 Assistants to provide early intervention services & assist staff
3.5200.049.146	Salary - Teacher Assistant	500.00		Substitute Pay when teacher assistant subs for teacher
3.5200.049.180	Overtime Pay	1,000.00	1,000.00	Overtime
3.5200.049.182	Substitute Pay - Certified	1,500.00	1,500.00	Substitute Pay
3.5200.049.183	Bonus Pay	6,915.00	7,000.00	Bonus Pay
3.5200.049.391	Field Trips	1,000.00	2,500.00	Field trips
3.5200.049.411	Instructional Supplies	1,000.00	10,000.00	General Instructional Supplies
3.5200.049.412	Supplies/Materials	1,000.00	1,500.00	Supplies, Screening
3.5200.049.418	Computer Software	1,000.00	5,000.00	Instructional Computer Software
3.5200.049.459	Other Food Purchases	1,000.00	5,000.00	Snack for Pre-K classes
3.5810.049.361	Printing/Binding Fees	1,000.00	1,200.00	Parent Publication/Child Find
3.5860.049.124	Salary - Speech & Language	31,510.00	182,462.00	Pay for 2 mths Lead prek speech and 50% speech therapist
3.5860.049.183	Bonus Pay	1,500.00		Bonus Pay
3.5860.049.311	Contracted Services	30,000.00	60,000.00	Contracted Speech Services
3.5890.049.332	Travel	4,000.00	4,000.00	Travel reimbursements
3.5910.049.211	Employers Soc. Sec. Cost	25,279.00	27,227.00	Employers Soc. Sec. Cost
3.5910.049.221	Employers Retirement Cost	17,531.00	11,104.00	Employers Retirement Cost
3.5910.049.231	Employers Hospital Cost	48,563.00	44,082.00	Employers Retirement Cost
3.5910.049.232	Employers Workers Compensation	1,500.00	1,500.00	Workers Compensation
3.5920.049.179	Longevity Pay	500.00	500.00	Longevity Pay
3.5930.049.181	Supplement	-	-	Supplement Pay
3.5930.049.312	Workshop Expenses	1,000.00	2,000.00	Early Education Staff Dev.
3.6330.049.151	Salary - Office Personnel	26,216.00	21,191.00	Salary for office personnel
3.6330.049.183	Bonus Pay	-	-	Bonus Pay
3.6330.049.341	Telephone	1,500.00	1,500.00	Pre-k Telephone cost
3.6550.049.331	Contracted Pupil Transport	12,000.00	12,000.00	Contracted Transportation
3.6910.049.211	Employers Soc. Sec. Cost	2,006.00	1,621.00	Employers Soc. Sec. Cost
3.6910.049.221	Employers Retirement Cost	1,523.00	725.00	Employers Retirement Cost
3.6910.049.231	Employers Hospital Cost	3,432.00	3,307.00	Employers Hospitalization Cost
3.8100.049.692	Indirect Cost	4,354.00	5,097.00	Indirect Cost
3.8200.049.699	Unbudgeted Federal Grant Funds	945.41	18,839.80	Unbudgeted Federal Grant Funds

ROCKINGHAM COUNTY SCHOOLS

	Total	516,288.41	595,299.80	
Explanation:				
Revenues: Funding is based on ADM, poverty, and headcount of preschool students with special needs.				
Expenditures: Expenditures are based on an annual grant application and support the preschool program for students with disabilities by providing teachers, assistants, therapists, and other program supports.				

ROCKINGHAM COUNTY SCHOOLS

		FEDERAL GRANT FUND			
050 ESEA TITLE I - LEA BASIC PROGRAM			2004-2005	2003-2004	
ACCOUNT			BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5200.050.121	Salary - Teachers		904,021.00	1,150,662.00	36 teachers hired
3.5200.050.125	Salary - New Teacher Orientation		-	1,350.00	Help pay for Orientation of new teachers
3.5200.050.142	Salary - Teacher Assistant		224,295.00	130,604.00	9 teacher assistants and 1.75 Preschool assistants
3.5200.050.143	Salary - Tutor		103,684.00	66,343.00	14 part time tutors
3.5200.050.146	Salary - Teacher Assistant as Sub		1,000.00	4,710.00	Money to pay when a teacher assistant subs for a teacher
3.5200.050.180	Overtime Pay		200.00	200.00	Overtime to clean and lock-up following Title I Parent meeting
3.5200.050.182	Substitute Pay - Certified		24,000.00	28,500.00	Used when teachers paid out of Title I are out sick
3.5200.050.183	Incentive Pay		31,072.00	30,072.00	Staff who receive ABC bonus money
3.5200.050.193	Mentor Pay		-	11,000.00	Pays teachers who serve as mentor for Title I LLTs
3.5200.050.199	Contracted Services		-	9,090.00	Used to pay additional salary for special projects
3.5200.050.326	Repair/Maint. Equip.		100.00	300.00	Used for minor Maint/Repair emergencies
3.5200.050.332	Travel		1,700.00	1,500.00	Travel allowance for Parent Center Coordinator
3.5200.050.343	Telecommunications Services		-	150.00	
3.5200.050.411	Instructional Supplies		32,225.00	125,000.00	Supplies used for direct instruction-above and beyond regular
3.5200.050.418	Computer Software		10,000.00	5,000.00	Instructional software to be used in the classroom
3.5200.050.432	Periodicals		200.00	450.00	Professional periodicals
3.5200.050.461	Non-Capitalized Equipment		-	5,000.00	Equipment costing less than \$1000.00
3.5200.050.462	Non-Capitalized Computer Equipment		1,000.00	30,000.00	Computer equipment for classroom which cost less than \$1000
3.5200.050.541	Purchase of Equipment		-	2,633.00	Capital equipment for the classroom
3.5200.050.542	Computer Hardware		3,000.00	15,000.00	Purchase of classroom computers
3.5830.050.121	Salary - Guidance		50,763.00	49,813.00	Salary for guidance
3.5830.050.183	Bonus Pay		1,500.00		
3.5890.050.139	Salary - Teacher		60,000.00	57,000.00	Salary for Parent Center Coordinator
3.5890.050.326	Other Pupil Supple/Repair/Maint.Equip		100.00	500.00	Minor repairs for Parent Center
3.5890.050.327	Rentals		11,000.00	11,000.00	Rent for Parent Resource Center and Copier for Center
3.5890.050.342	Postage		500.00	500.00	Postage Expense for Title I
3.5890.050.412	Supplies/Materials		40,000.00	40,000.00	Used for Parent Involvement
3.5910.050.211	Employers Soc. Sec. Cost		111,524.00	122,608.00	Social Security for Title I Teachers/ Assistants
3.5910.050.221	Employers Retirement Cost		75,325.00	45,689.00	Retirement for Title I Teachers/ Assistants
3.5910.050.231	Employers Hospital Cost		164,358.00	221,442.00	Hospitalization Cost for Title I Teachers/ Assistants
3.5910.050.232	Employers Workers Compensation		16,000.00	9,000.00	Title I portion of Worker's Compensation
3.5920.050.179	Longevity Pay		2,700.00	8,775.00	Longevity pay for teachers/assistants
3.5920.050.181	Supplement Pay		52,000.00	52,000.00	Supplement for teachers (5%)

ROCKINGHAM COUNTY SCHOOLS

3.5930.050.182	Substitute Pay	2,600.00	2,600.00	Subs when Title 1 teachers attend staff development
3.5930.050.312	Workshop Expenses	263,006.00	115,446.00	Pays for staff development for Title 1 Staff
3.6330.050.113	Salary - Director	-	77,000.00	Title 1 Director's Salary
3.6330.050.151	Salary - Office Personnel	31,000.00	30,000.00	Salary Title 1 Secretary
3.6330.050.311	Contracted Services	80,000.00	-	Funds to contract for director's services
3.6330.050.341	Telephone	2,600.00	2,000.00	Phone Service for Parent Center
3.6330.050.343	Telecommunications Services		150.00	Internet Service Parent Center
3.6540.050.173	Salary - Custodian	150.00	200.00	Custodial staff when needed following Title 1 Meetings
3.6540.050.180	Overtime Pay	200.00	100.00	Custodial staff when needed following Title 1 Meetings
3.6540.050.321	Utilities - Electricity	2,500.00	2,500.00	Electric Bill for Parent Center
3.6540.050.412	Supplies/Materials	500.00	200.00	Administrative Supplies and Materials
3.6550.050.331	Transportation - Pupil	11,500.00		
3.6630.050.361	Print/Binding Fees	2,000.00	5,000.00	Cost for Printing for Title 1
3.6910.050.211	Employers Soc. Sec. Cost	2,475.00	8,514.00	Social Security for Secretary
3.6910.050.221	Employers Retirement Cost	1,880.00	3,372.00	Retirement for Secretary
3.6910.050.231	Employers Hospital Cost	3,432.00	8,799.00	Hospitalization Cost Secretary
3.6920.050.179	Longevity Pay	1,000.00	4,000.00	Longevity Cost Director/Secretary
3.6930.050.312	Workshop Expenses	2,000.00	5,000.00	Workshop expenses for Director, Parent Center Coordinator
3.8100.050.692	Indirect Cost	19,818.00	22,150.00	Indirect cost for system
3.8200.050.699	Unbudgeted Federal Grant Fund	1,071,872.25	146,149.00	Unbudgeted Federal Grant Fund
	Total	3,420,800.25	2,669,071.00	
Explanation:				
Title 1 is a program of the Federal Government. This program was started in 1965 to provide additional funds to schools whose student population is greater than 40% Free and Reduced Lunch. The program provides funds for additional teachers, tutors, supplies, staff development, parent involvement and many other items as listed. When the carryover for 2003-2004 is determined there will be money in unbudgeted 3.8200.050.699.				
The budget indicates the planned use of this money for the students of Rockingham County Schools.				

ROCKINGHAM COUNTY SCHOOLS

		FEDERAL GRANT FUND			
051 ESEA TITLE I MIGRANT REGULAR			2004-2005	2003-2004	
ACCOUNT			BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5200.051.121	Salary - Teacher	2,500.00	4,500.00	Teacher used in summer sessions	
3.5200.051.142	Salary - Teacher Assistant	30,000.00	30,000.00	2 full time assistant	
3.5200.051.143	Salary - Tutor	131,375.00	98,010.00	9 full time and 1 part time tutors	
3.5200.051.183	Incentive Pay	6,175.00	11,200.00	Staff who receive ABC bonus money	
3.5200.051.311	Contracted Services		25,000.00	Contract with Preschool to provide care for Migrant children	
3.5200.051.326	Repair/Maint Equip.		100.00	Repair for copier etc.	
3.5200.051.332	Travel	6,993.00	8,500.00	Travel for Migrant staff	
3.5200.051.391	Field Trips		1,000.00	Field trips for the students-usually in the summer	
3.5200.051.411	Instructional Supplies		7,000.00	Supplies to be used for direct instruction	
3.5200.051.412	Supplies/Materials		2,000.00	Other supplies other than instructional needed by Migrant staff	
3.5200.051.542	Computer Hardware		15,000.00	For replacement or additional computers to be used for children	
3.5860.051.148	Parent Advocate/Translator		20,000.00	Salary for Parent Advocate/Translator	
3.5910.051.211	Employers Soc. Sec. Cost	10,790.00	12,672.00	Social Security for Migrant Tutor Staff	
3.5910.051.221	Employers Retirement Cost	7,994.00	5,665.00	Retirement for Migrant Staff	
3.5910.051.231	Employers Hospital Cost	30,888.00	40,015.00	Hospitalization for Migrant Staff	
3.5910.051.232	Employers Workers Compensation	2,025.00	2,025.00	Migrant portion of system worker's comp	
3.5920.051.179	Longevity Pay	1,000.00	1,935.00	Longevity for two employees	
3.5930.051.312	Workshop Expenses		2,000.00	Expenses for staff to attend staff development	
3.6190.051.149	Salary - Migrant Recruiter	105,380.00	75,000.00	Salary for 4 Migrant Recruiters	
3.6190.051.183	Bonus Pay	1,700.00		Compensation bonus for Recruiters	
3.6210.051.113	Salary - Director	60,192.00	60,192.00	Salary for Director	
3.6210.051.183	Bonus Pay	200.00	2,200.00	Bonus Pay for Director/Recruiter	
3.6210.051.311	Contracted Services		310.00	To be used if necessary for Migrant Vehicle	
3.6210.051.332	Travel	1,200.00	2,000.00	Travel expenses for Director	
3.6210.051.362	Reproduction Cost		1,000.00	Cost of copying	
3.6330.051.151	Salary - Office Personnel		27,000.00	Salary for Office Personnel	
3.6330.051.183	Bonus Pay		550.00	Bonus Pay for Office Personnel	
3.6330.051.326	Repair/Maint Equip.		1,700.00	Various Repair and Maintenance use	
3.6330.051.341	Telephone	2,200.00	5,800.00	Phone for office & Cell Phone Service for Recruiters	
3.6330.051.342	Postage		2,000.00	Postage expenses for mailings to clients	
3.6330.051.412	Supplies/Materials		2,000.00	Office Supplies and Materials	
3.6330.051.418	Computer Software		1,500.00	Needed software for the office	
3.6330.051.461	Non-Capitalized Equipment		500.00	For replacement of equipment	

ROCKINGHAM COUNTY SCHOOLS

3.6550.051.311	Contracted Services		1,000.00	Contracts for services for students
3.6550.051.331	Pupil Transportation		1,000.00	Transportation of students to Dr. Health Clinic etc
3.6550.051.414	Oil		400.00	Migrant Vehicle
3.6550.051.415	Tires/Tubes		500.00	Migrant Vehicle
3.6550.051.416	Parts/Material/Labor		1,000.00	Migrant Vehicle
3.6550.051.417	Gas/Diesel Fuel		500.00	Migrant Vehicle
3.6550.051.622	Vehicle Liability Insurance	700.00	685.00	Migrant Vehicle
3.6630.051.361	Print/Binding Fees		2,000.00	Use of System Print shop for Printing Migrant Materials
3.6910.051.211	Employers Soc. Sec. Cost	12,812.00	12,822.00	Social Security cost for Director, Secretary and Recruiter
3.6910.051.221	Employers Retirement Cost	9,663.00	5,732.00	Retirement cost for Directors/ Secretary
3.6910.051.231	Employers Hospital Cost	17,160.00	16,535.00	Hospitalization cost for Director/ Secretary
3.6920.051.179	Longevity Pay	2,800.00	2,660.00	Longevity Cost Director
3.6930.051.312	Workshop Expenses		8,000.00	Staff Development cost for Director, Recruiters, Secretary.
3.8100.051.692	Indirect Cost	3,525.00	4,515.00	Indirect cost for system
3.8200.051.699	Unbudgeted Federal Grant Funds		17,145.67	Unbudgeted Federal Grant Fund
	Total	417,272.00	542,868.67	
Explanation:				
Migrant Education is a program of the Federal Government. This program is to provide services to Migrant families and students. It provides funds for 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.				

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

059 ESEA CHAPTER 2 FORMULA GRANT

ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
APPROPRIATIONS				
3.5100.059.183	Bonus Pay	3,126.00		
3.5200.059.142	Salary - Teacher Assistant	54,680.00	81,015.00	Student Advocate Positions
3.5200.059.183	Bonus Pay		3,025.00	Bonus Pay for Student Advocates
3.5200.059.332	Travel	3,000.00	6,000.00	Travel for Student Advocates
3.5910.059.211	Employers Soc. Sec. Cost	4,437.00	6,198.00	Social Security
3.5910.059.221	Employers Retirement Cost	3,347.00	2,771.00	Retirement
3.5910.059.231	Employers Hospital Cost	13,728.00	18,189.00	Hospitalization
3.5910.059.232	Employers Workers Compensation	400.00	1,000.00	Workers Compensation Cost
3.5920.059.179	Longevity Pay	200.00		
3.5930.059.312	Workshop Expenses		5,712.00	Tuition Reimbursement
3.8100.059.692	Indirect Cost	740.00	1,105.00	Indirect cost for system
3.8200.059.699	Unbudgeted Federal Grant Funds		14,600.44	Unbudgeted Federal Grant Funds
	Total	83,658.00	139,615.44	
Explanation:				
Title V is a Federally funded program. For the 2003-04 school year we are employing 5.5 paraprofessionals to serve as Student Advocates. These funds are used to assist teachers from non Title I Schools who have a provisional lateral entry license to become highly qualified by providing tuition reimbursement to help cover the cost of college that are needed to become fully licensed in North Carolina.				
The above budget indicates the planned use of this money for the students of Rockingham County Schools.				

ROCKINGHAM COUNTY SCHOOLS

060 IDEA VI-B HANDICAPPED		FEDERAL GRANT FUND			
ACCOUNT	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5200.060.121	Salary - Teacher	568,860.00		Salary for 17 teachers	
3.5200.060.142	Salary - Teacher Assistant	985,568.00	946,777.00	Salary for 57.791 assistants	
3.5200.060.146	Salary - Teacher Assistant Subbing	3,000.00	3,000.00	Sub-pay for teacher assistant who subs for teacher	
3.5200.060.149	Salary - Other Assignments	49,502.00	42,976.00	Salary for 2 interpreters	
3.5200.060.180	Overtime Pay	2,000.00	2,000.00	Overtime Pay	
3.5200.060.182	Substitute Pay - Certified	2,000.00	2,000.00	Substitute Pay	
3.5200.060.183	Incentive Pay	46,668.00	11,500.00	Bonus Pay	
3.5840.060.311	Contracted Services	91,200.00	80,000.00	Contracted health services	
3.5850.060.139	Salary - Teacher	296,786.00	304,721.00	Salary for 6 psychologists	
3.5850.060.183	Bonus Pay	14,625.00	2,500.00	Bonus Pay	
3.5860.060.124	Salary - Speech & Language	193,966.00	518,782.00	Salary for 5 speech therapists	
3.5860.060.148	Salary - Other Professional Non-Cert.	23,793.00			
3.5860.060.183	Incentive Pay	14,625.00	5,000.00	Bonus Pay	
3.5860.060.311	Contracted Services	38,400.00	33,600.00	Contracted audiology services	
3.5890.060.145	Other Pupil Supplies Therapist	67,549.00	77,819.00	Salary for 1.5 occupational therapist	
3.5890.060.199	Salary - Other Assignments	138,532.00	76,886.00	Salary for 2.8 contracted speech therapist	
3.5890.060.311	Contracted Services	72,960.00	52,800.00	Contracted occupational therapy services	
3.5910.060.211	Employers Soc. Sec. Cost	189,962.00	157,032.00	Employers Soc. Sec. Cost	
3.5910.060.221	Employers Retirement Cost	135,845.00	58,241.00	Employers Retirement Cost	
3.5910.060.231	Employers Hospital Cost	308,787.00	239,626.00	Employers Hospital Cost	
3.5910.060.232	Employers Workers Compensation	13,257.00	9,868.00	Employers Worker's Compensation Cost	
3.5920.060.179	Longevity Pay	15,000.00	8,700.00	Longevity Pay	
3.5920.060.181	Supplement Pay	57,190.00	42,843.00	Supplement Pay	
3.5920.060.189	Short Term Disability	2,000.00	5,700.00	Short term disability cost	
3.5930.060.182	Substitute Pay - Certified	1,500.00	1,500.00	Sub-pay for workshop	
3.5930.060.312	Workshop Expenses	2,000.00	2,000.00	Workshop expenses	
3.6330.060.113	Salary - Director	24,498.00	23,900.00	Salary for .5 EC Coordinator	
3.6330.060.151	Salary - Office Personnel	43,979.00	39,902.00	Salary for 1.4 Office Personnel	
3.6330.060.183	Bonus Pay	770.00		Bonus Pay	
3.6910.060.211	Employers Soc. Sec. Cost	5,336.00	4,919.00	Employers Soc. Sec. Cost	
3.6910.060.221	Employers Retirement Cost	3,253.00	1,535.00	Employers Retirement Cost	
3.6910.060.231	Employers Hospital Cost	5,148.00	4,400.00	Employers Hospital Cost	
3.6920.060.179	Longevity Pay	500.00	500.00	Longevity Pay	

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
103 IMPROVING TEACHER QUALITY				
ACCOUNT	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5100.103.121	Salary - Teacher	455,000.00	422,400.00	15 teachers hired
3.5100.103.128	Salary - Retired Teacher	51,000.00		
3.5100.103.181	Supplement (5%)	29,103.00	21,120.00	RCS Supplement
3.5100.103.182	Substitute Pay for Sick	15,000.00	11,179.00	Used when teachers paid out of Title II are out sick
3.5100.103.183	ABC Bonus	18,000.00	12,000.00	Bonus money for those teachers working at a qualifying school
3.5100.103.193	Mentor Pay	600.00	600.00	Mentor pay for ILTs paid out of Title II
3.5100.103.332	Travel	500.00	500.00	Travel for personnel paid from 103
3.5100.103.412	Supplies & Materials	-	500.00	Supplies & Materials for PRC 103
3.5910.103.211	Employers Soc. Sec. Cost	44,493.00	36,712.00	Social Security for Title II Teachers/Assistants
3.5910.103.221	Employers Retirement Cost	32,222.00	15,620.00	Retirement for Title II Teachers/Assistants
3.5910.103.231	Employers Hospital Cost	58,344.00	44,314.00	Hospitalization for Title II Teachers/Assistants
3.5910.103.232	Employers Workers Compensation	3,822.00	1,760.00	Title II portion of Worker's Compensation
3.5920.103.179	Longevity	900.00	600.00	Longevity for eligible staff
3.5930.103.182	Substitute Pay for Workshop	12,000.00	12,000.00	Sub pay for teachers attending workshops
3.5930.103.199	Salary - Other	-	46,017.00	Lead Curriculum Teacher
3.5930.103.311	Contracted Services	45,200.00		
3.5930.103.312	Workshop Expenses - Teachers	28,490.00	40,000.00	Pays for staff development for Title II Staff
3.6930.103.312	Workshop Expenses - Teachers	-	5,935.00	
3.8100.103.692	Indirect Costs -	6,771.00		Indirect cost for system at .966%
3.8200.103.699	Unbudgeted Federal Grant Funds	0.53	232,381.37	Unbudgeted Federal Grant Funds
	Total	801,445.53	903,638.37	
Explanation:				
Title II is a Federally funded program. The 1st key components of this new 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.				

ROCKINGHAM COUNTY SCHOOLS

104 LANGUAGE ACQUISITION		FEDERAL GRANT FUND	2004-2005 PROPOSED BUDGET	2003-2004 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
3.5200.104.121	Salary - Teacher		47,338.00	20,432.00	ESL Summer School Teacher Salaries
3.5200.104.143	Salary - Tutor		6,999.00		
3.5200.104.182	Substitute Pay		750.00		
3.5200.104.183	ABC Compensation Bonus		750.00	750.00	ABC Bonus
3.5200.104.332	Travel		1,000.00	2,536.00	Travel to be paid to staff
3.5200.104.411	Instructional Supplies		1,518.00		
3.5830.104.121	Salary - Guidance Services		7,000.00		
3.5890.104.139	Salary - Translator		17,000.00	15,500.00	Salary Translator
3.5910.104.211	Employers Soc. Sec. Costs		6,155.00	2,806.00	Social Security for Teachers/Assistants
3.5910.104.221	Employers Retirement Costs		4,556.00	1,255.00	Retirement for Teachers/Assistants
3.5910.104.231	Employers Hospital Cost		7,891.00	6,614.00	Hospitalization cost for Teachers/Assistants
3.5910.104.232	Employers Workers Comp. Ins.		100.00	350.00	Workman's Comp.
3.5930.104.199	Salary - Workshop Instructor		622.00		
3.5930.104.312	Workshop Expenses		300.00		
3.8100.104.692	Indirect Costs		910.00	448.00	Paid to system to cover administration expenses
3.8200.104.699	Unbudgeted Federal Grant Funds		-	30,902.27	Unbudgeted for Federal Grant Funds
			102,889.00	81,593.27	
Explanation:					
Title III Language Acquisition PRC 104 is a federally funded program. This is a federal allotment for our county to supplement services for immigrant and Limited English Proficient Students.					
The budget indicates the planned use of this money for the students of Rockingham County Schools					

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND		2004-2005	2003-2004	COMMENTS
107 EDUCATIONAL TECHNOLOGY-FORMULA		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
3.5100.107.142	Salary - Teacher Assistant	7,500.00	19,000.00	Salary for Technology Assistant
3.5100.107.182	Substitute Pay	6,500.00	7,500.00	Substitute for Teachers for Staff Development
3.5100.107.311	Contracted Services	2,895.00		
3.5100.107.461	Non-Capital Equipment	11,511.00	14,707.00	Laptops and an Elmo
3.5100.107.462	Other Equipment	4,000.00	19,950.00	Technology Equipment
3.5100.107.542	Purchase of Computers	2,865.00	2,219.00	Social Security for Subs and Assistant
3.5910.107.211	Employers Soc. Sec. Cost	2,161.00	992.00	Retirement for Subs and Assistant
3.5910.107.221	Employers Retirement Cost	3,432.00	-	Employers Hospital Cost
3.5910.107.231	Employers Hospital Cost	188.00		
3.5910.107.232	Workers Compensation Ins.		-	Substitute Teachers
3.5930.107.182	Substitute Pay	37,455.00	10,000.00	Salary for Workshop Instructors
3.5930.107.199	Salary - Workshop Instructor	635.00		Indirect Cost
3.8100.107.692	Indirect Costs	30.84	9.14	
3.8200.107.699	Unbudgeted Federal Grant Funds	79,172.84	74,377.14	
Explanation:				
PRC 107 funds are derived from a Federal Grant. The purpose of PRC 107 is to fund professional development programs that focus on the integration of advanced technologies, including emerging technologies, into curricula and instruction and in using those technologies to create new learning environments, such as professional development in the use of technology to: access data and resources to develop curricula and instructional materials, to enable teachers to use the Internet and other technology to communicate with parents, other teachers, principals and administrators; and to lead to improvements in classroom instruction in the core academic subjects. In addition, funds are to be used to prepare one or more teachers per school as technology leaders who are provided with the means to serve as experts and train other teachers in the effective use of technology.				
Total		9,950,332.60	8,302,637.72	

Capital Outlay Fund

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND				
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
REVENUE				
4.4110.000.000	County Appropriation	1,269,775	1,069,775	
		<u>1,269,775</u>	<u>1,069,775</u>	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2004-2005	2003-2004	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I				
APPROPRIATIONS				
4.9100.801.529	Roofs-Replacement/Repair	225,000	240,000	Roof replacements-RCHS, Holmes, Morehead, Draper, others as identified
4.9101.801.529	HVAC-Replacement/Parts	77,000	65,000	Upkeep/replacement of air handlers/AC units
4.9103.801.529	Code Improvements	80,000	52,000	OSHA, AHERA, ADA, Electrical, Fire, Bldg. Regulations
4.9105.801.529	Floor Coverings/Refinishing	70,000	48,000	Wooden gym floors, tile, carpet
4.9107.801.529	Classroom/Building Renovations	85,000	75,000	Renov. & Projects - as identified
4.9108.801.529	Paving/Gravel/Sealing	40,000	52,000	Parking lot paving, repair, striping
4.9109.801.529	Emergency Repair	36,000		Emergency repairs to buildings
4.9110.801.529	Grounds Improvement	35,000	35,000	Playgrounds, tree service, fencing, grading
4.9113.801.529	General Repair	70,000	60,000	General upkeep of buildings
4.9114.801.529	Communications/Intercom System Repair	15,000		As identified
4.9119.801.529	Bus Garage- Building/Equipment	15,000	10,000	Equipment needs/building repair
4.9125.801.529	Mobile Units	51,000	69,000	Lease - 8 units
4.9130.801.529	Security/Fire Systems/Add./Upgrade/Repe	20,000	30,000	As identified
4.9131.801.529	Boiler Replacement/Parts	40,000	35,000	Upkeep/replacement of boilers & equipment
4.9140.801.529	School Stadiums/Gyms	85,547		Repairs/replacement bleachers/fencing/tracks
4.9141.801.529	Auditorium-Parts/Upgrades	35,228		As identified
	TOTAL	979,775	771,000	

ROCKINGHAM COUNTY SCHOOLS

		CAPITAL OUTLAY FUND			
ACCOUNT CODE	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
CATEGORY I I					
APPROPRIATIONS					
4.9201.802.541	Technology Equipment, etc.	24,000	62,000	Technology needs other than computers, printers, hardware	
4.9201.802.542	Computers/Printers	120,000	62,000	Computers, printers, hardware	
4.9202.802.542	Sims/Tims Equipment	40,000	25,000	Replacement Computers, Printers	
4.9206.801.542	Finance Department - Equipment	26,000	20,000	Lease on AS400 Computer	
4.9212.802.541	Equipment/Furnishings/Furniture	30,000	79,633	School needs as identified	
4.9213.802.541	DataCard ID System	-	7,500		
	TOTAL	240,000	256,133		
CATEGORY III					
APPROPRIATIONS					
4.9300.801.551	Maintenance Vehicles/Equipment	50,000	42,642	Lease & Purchase/Repair parts	
	TOTAL	50,000	42,642		
	GRAND TOTAL	1,269,775	1,069,775		

School Food Service Fund

ROCKINGHAM COUNTY SCHOOLS

	CHILD NUTRITION FUND	2004-2005	2003-2004	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
5.3811.035.000	USDA Grants - Regular	2,932,322	2,792,688	Meals served times USDA formula
5.3814.035.000	USDA Grants - Summer Feeding	68,250	65,000	Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	321,226	305,930	Value of USDA donated food
5.4142.035.000	Local Government Sales Tax	10,344	10,344	Reimbursement of sales tax
5.4311.035.000	Paid Student Breakfast Sales	100,118	98,146	Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	15,017	14,722	Cafeteria sales by approved student status
5.4313.035.000	Adult Breakfast Sales	3,965	3,887	Cafeteria sales to school staff
5.4314.035.000	Paid Student Lunch Sales	1,529,503	1,514,359	Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	68,436	67,088	Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	207,853	205,795	Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	1,364,258	1,350,750	Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	22,990	22,762	Sales to outside agencies(Headstart,Daycare)
5.4322.035.000	Catered Lunch Sales	138,393	137,023	Sales to outside agencies(Headstart,Daycare)
5.4450.035.000	Interest Earned on Investments	10,000	10,000	Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	45,551	45,100	Rebates,commissions, return check fees
5.4880.035.000	Indirect Cost Allocated	94,668	187,460	Indirect cost calculated but not paid (25%)
5.4921.035.000	Transfer from State Public School Fund	145,008	143,572	Salaries/benefits for director and assistant
5.4922.035.000	Transfer from Local School Fund	4,019	3,979	Local supplement for assistant director
	TOTAL	7,081,921	6,978,605	

ROCKINGHAM COUNTY SCHOOLS

	CHILD NUTRITION FUND			
ACCOUNT		2004-2005	2003-2004	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
5.6560.035.113	Director/Supervisor	127,077	127,077	Salaries for director and assistant director
5.6560.035.151	Office Personnel	96,941	96,941	Salaries for office personnel
5.6560.035.171	Driver	29,099	29,099	Salary for warehouse/delivery person
5.6560.035.174	Child Nutrition Employees	1,018,292	1,008,210	Salaries for cafeteria employees
5.6560.035.176	Managers	568,779	563,148	Salaries for cafeteria managers
5.6560.035.178	Cashiers	362,949	359,356	Salaries for cafeteria cashiers
5.6560.035.321	Public Utilities - Electric Services	3,060	3,060	Electric service at Johnson St. warehouse
5.6560.035.322	Public Utilities - Natural Gas	10,770	10,257	Natural/propane gas to school cafeterias
5.6560.035.323	Public Utilities - Other	3,196	3,196	Trash pick-up at Morehead cafeteria
5.6560.035.326	Contracted Repairs & Maintenance	10,000	10,000	Annual Hood/Fire Protection inspections & repairs
5.6560.035.327	Rentals	1,200	1,200	Uniforms for delivery person, pagers,
5.6560.035.332	Travel	10,450	10,450	Travel between schools, meetings, banks
5.6560.035.341	Telephone	12,500	12,500	Telephone service to cafeterias
5.6560.035.361	Printing and Binding Fees	4,275	4,275	Printing of Free/Reduced applications & menus
5.6560.035.399	Other Purchased Services	135,150	135,150	Process of USDA food, grease pick-up, pest control
5.6560.035.412	Supplies and Materials	20,354	20,354	Software, printer cartridges, cafeteria/office supplies
5.6560.035.416	Repair Parts, Materials	23,230	23,000	Cafeteria equipment repair parts
5.6560.035.419	Food Processing/Other Supplies	306,130	278,300	Utensils, disposables, cleaning, sanitizing supplies
5.6560.035.451	Purchased Food	3,124,748	2,929,163	Food purchased for use in cafeterias
5.6560.035.541	Purchase of Equipment	50,000	208,575	New equipment to replace items not repairable
5.6560.035.462	Purchase of Non-Capitalized Equip	9,000	9,000	Initial, additional, replacement of small support items
5.6560.035.622	Vehicle Liability Insurance	652	652	Liability insurance on delivery truck/van
5.6560.035.693	Depreciation	81,662	81,662	Depreciation of cafeteria/office equipment
5.6560.035.699	Miscellaneous Expenses	4,444	4,400	Bank charges, AFSA dues, keys, flowers, etc.
5.6910.035.211	Employer's Social Security Cost	181,320	167,064	Matching social security cost
5.6910.035.221	Employer's Retirement Cost	66,170	66,170	Matching retirement cost
5.6910.035.231	Employer's Hospitalization Cost	321,711	321,711	Matching Insurance cost
5.6910.035.232	Employer's Worker's Comp. Ins. Cost	57,011	57,011	Worker's Comp. Insurance payment
5.6920.035.179	Longevity Pay	27,598	27,325	Payments for applicable employees
5.6920.035.181	Supplementary Pay	4,019	3,979	Supplement for assistant director
5.6920.035.188	Annual Leave	6,659	6,594	Pay out of annual leave for retirement/resignations
5.6920.035.189	Payments for Short Term Disability	8,256	8,256	Short-term disability for approved workers
5.6930.035.312	Workshop Expenses/Allowable Travel	16,550	16,550	Training for all child nutrition employees

ROCKINGHAM COUNTY SCHOOLS

5.8100.035.692	Indirect Cost	378,669	374,920	Indirect Cost calculated by USDA formula
	TOTAL	7,081,921	6,978,605	
<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>Thus 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.</p>				

Special Fund

ROCKINGHAM COUNTY SCHOOLS

SPECIAL FUND	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS
REVENUE				
6.4240.701.000	Tuition and Fees	580,678	540,084	
		580,678	540,084	

ROCKINGHAM COUNTY SCHOOLS

701 SCHOOL AGE CHILD CARE		SPECIAL FUND			
ACCOUNT	DESCRIPTION	2004-2005 BUDGET	2003-2004 BUDGET	COMMENTS	
APPROPRIATIONS					
6.7100.701.113	Salary - Program Specialist	23,588	21,300	Salary for program specialist	
6.7100.701.142	Salary - Assistant	402,011	371,733	Salary for assistants	
6.7100.701.180	Overtime Pay	100	500	Overtime Pay	
6.7100.701.311	Contracted Services	380	1,000	Any contracted services	
6.7100.701.312	Community Ed In-Service	-	3,200	Workshop expenses	
6.7100.701.332	Travel	6,524	6,000	Itinerant travel	
6.7100.701.341	Telephone	2,000	2,000	Telephone charges	
6.7100.701.361	Printing & Binding	100	1,000	Printing & Binding	
6.7100.701.391	Field Trips	8,500	8,000	Field trips	
6.7100.701.412	Supplies	12,000	5,000	Office Supplies	
6.7100.701.416	Contracted Repairs	100	1,000	Contracted repairs	
6.7100.701.459	Food/Snacks	20,000	25,000	Food/snacks purchase for kids	
6.7100.701.461	Non-Capital Equipment	140	500	Equipment under \$1000	
6.7100.701.693	Depreciation Expenses	20	200	Depreciation expenses	
6.7100.701.699	Miscellaneous	1,000	5,091	Miscellaneous	
6.7910.701.211	Employers Soc. Sec. Cost	32,666	30,396	Social Security Cost	
6.7910.701.221	Employers Retirement Cost	13,037	3,680	Retirement Cost	
6.7910.701.231	Employers Hospital Cost	44,616	42,991	Hospitalization Cost	
6.7910.701.232	Workers Compensation	2,913	2,913	Workers Compensation	
6.7910.701.233	Employers Unemployment Insurance	2,272	-	Workers Unemployment Insurance	
6.7920.701.179	Longevity Pay	305	305	Longevity Pay	
6.7920.701.188	Annual Leave Pay	1,000	3,500	Annual Leave Pay	
6.7930.701.312	Workshop Expenses	2,500	-	Community Education In-Service	
6.8100.701.692	Indirect Cost	4,906	4,775	Indirect cost	
		580,678	540,084		
Revenues:					
School Age Child Care provides before and after summer child care at 8 sites. Funds from parent fees, subsidy, specialty grants support the program.					

Individual School Allotments

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

BETHANY ELEMENTARY SCHOOL

302

10TH DAY ADM: 395

STAFF

LICENSED

POSITIONS

Principal

1

STATE

DOLLAR ALLOTMENTS

Guidance Counselor

1

Instructional Supplies

17,364

Kindergarten Teacher

4

Remediation

4,784

1st Grade Teacher

3

Staff Development

1,380

2nd Grade Teacher

3

Textbooks

17,356

3rd Grade Teacher

3

Library Books

2,107

4th Grade Teacher

3

LOCAL

5th Grade Teacher

2

Instructional Supplies

4,364

Exceptional Children Teachers

2.8

Contract Services

3,000

P. E.

0.5

Travel

800

Art

0.60

Telephone

1,700

Music

0.5

Postage

800

AIG

0.5

Reproduction

2,741

Media

1

Office Supplies

1,000

Preschool

1

Printing

1,209

ESL

0.5

Grounds Maintenance

4,860

SUPPORT

CAPITAL OUTLAY

Allotment

Clerical

3

this includes Admin. Asst.

Teacher Assistants

12

Exceptional Children Assistants

1.84

Custodians

32

MOE

Media Assistant

1

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

CENTRAL ELEMENTARY SCHOOL

310

10TH DAY ADM: 507

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1
Assistant Principal	1
Guidance Counselor	1
Kindergarten Teacher	4
1st Grade Teacher	4
2nd Grade Teacher	4
3rd Grade Teacher	3
4th Grade Teacher	4
5th Grade Teacher	4
Exceptional Children Teachers	3
Media	1
Title I	3.2
Music	1
PE	1
ESL	0.5
AIG	0.5

STATE

Instructional Supplies	22,288
Remediation	6,102
Staff Development	1,950
Textbooks	22,937
Library Books	2,705

LOCAL

Instructional Supplies	6,498
Contract Services	1,500
Travel	1,500
Telephone	2,500
Postage	600
Reproduction	3,000
Office Supplies	2,890
Printing	1,551
Grounds Maintenance	4,050

SUPPORT

Clerical	2	
Teacher Assistants	15	
Exceptional Children Assistants	1	
Custodians	32	MOE
Media Assistant	1	

CAPITAL OUTLAY

Allotment

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

MCMICHAEL HIGH SCHOOL

314

10TH DAY ADM: 1057

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1
Assistant Principal 2
Guidance Counselor 3
Teacher Allotment 38

STATE

Instructional Supplies 46,466
Remediation 4,853
Textbooks 59,545
Library Books 5,639

LOCAL

Band 8,404
ISS 3,000
P. E. 3,700
Exceptional Children Teachers 8,700
ESL 3,500
Vocational 21,172
JROTC 2,500
DOP 3,234
Media 3,375
Remediation 12,100
AIG 0.125

SUPPORT

CAPITAL OUTLAY

Clerical 4
Exceptional Children Assistants 5
Custodians 66 MOE
Athletic Director 1

Allotment -

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

DOUGLAS ELEMENTARY SCHOOL

318

10TH DAY ADM: 472

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1

Assistant Principal 1

Guidance Counselor 1

Kindergarten Teacher 4

1st Grade Teacher 4

2nd Grade Teacher 4

3rd Grade Teacher 5

4th Grade Teacher 3

5th Grade Teacher 4

Exceptional Children Teachers 3.38

Media 1

ESL 0.4

AIG 0.8

P.E. 0.5

Music 1

Preschool 1

Clerical 2

Teacher Assistants 14

Exceptional Children Assistants 0.5

Custodians 34

Media Assistant 1

STATE

Instructional Supplies 22,815

Remediation 6,871

Staff Development 2,085

Textbooks 22,701

Library Books 2,769

LOCAL

Instructional Supplies 5,511

Contract Services 4,325

Travel 525

Telephone 3,800

Postage -

Reproduction 3,765

Office Supplies 1,000

Printing 1,444

Grounds Maintenance 2,835

CAPITAL OUTLAY

Allotment -

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005
 DRAPER ELEMENTARY SCHOOL
 322

10TH DAY ADM: 302

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1		
Guidance Counselor	0.5		
Kindergarten Teacher	3		
1st Grade Teacher	3		
2nd Grade Teacher	3		
3rd Grade Teacher	3		
4th Grade Teacher	3.5		
5th Grade Teacher	3		
Exceptional Children Teachers	8		

STATE

Instructional Supplies	15,914
Remediation	5,623
Staff Development	1,470
Textbooks	15,801
Library Books	1,931

LOCAL

Instructional Supplies	3,509
Contract Services	4,218
Travel	700
Telephone	1,500
Postage	700
Reproduction	1,524
Office Supplies	1,050
Printing	924
Grounds Maintenance	3,645

SUPPORT

Clerical	2		
Teacher Assistants	2		
Exceptional Children Assistants	5		
Custodians	22	MOE	
Media Assistant	1		

CAPITAL OUTLAY

Allotment	-
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ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 HUNTSVILLE ELEMENTARY SCHOOL
 327
 10TH DAY ADM: 492

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>POSITIONS</u>	<u>STATE</u>	<u>LOCAL</u>
Principal	1		
Kindergarten Teachers	3	Instructional Supplies	21,628
1st Grade	4	Remediation	7,256
2nd Grade	3	Staff Development	1,950
3rd Grade	4	Textbooks	22,305
4th Grade	4	Library Books	2,625
5th Grade	4		
Guidance Counselor	1		
Media	1		
Preschool	1	Instructional Supplies	2,491
EC Teacher	4.9	Contract Services	3,000
Music	1	Travel	1,200
PE	1	Telephone	3,700
Art	0.5	Postage	750
Enhancement	0.4	Reproduction	4,300
ESL	0.4	Office Supplies	2,500
AIG	0.5	Printing	1,506
		Grounds Maintenance	6,750

SUPPORT

CAPITAL OUTLAY

Clerical	2		
Teacher Assistants	13		
Custodians	36	MOE	
Media Assistant	1		
EC - Teacher Assistant	1.5		

Alloiment

-

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

HOLMES MIDDLE SCHOOL

330

10TH DAY ADM: 939

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal

1

STATE

Instructional Supplies

45,411

Assistant Principal

2

Remediation

18,752

Guidance Counselor

2

Textbooks

45,272

Teachers Allotment

34

Library Books

5,511

6th grade teacher

7th grade teacher

8th grade teacher

P.E.

4.5

Voc.Ed

3

Music

2

Spanish

1

Exceptional Children Teachers

7.65

DOP

1

Media

2

Nurse

1

AIG

1

Art

1

ESL

0.5

Music

2

P.E.

3.5

Foreign Language

1

Other

2

ISS

1

Clerical

4

Teacher Assistants

1

Exceptional Children Assistants

6

Custodians

57

MOE

LOCAL

Instructional Supplies

7,042

Contract Services

12,547

Travel

2,000

Telephone

4,114

Postage

1,700

Reproduction

7,867

Office Supplies

2,400

Printing

2,873

Staff Development

3,510

Grounds Maintenance

4,860

CAPITAL OUTLAY

Allotment

-

SUPPORT

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

DILLARD ELEMENTARY SCHOOL

334

10TH DAY ADM: 479

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Assistant Principal	1
Guidance Counselor	1
Kindergarten Teacher	4
1st Grade Teacher	4
2nd Grade Teacher	4
3rd Grade Teacher	3
4th Grade Teacher	4
5th Grade Teacher	3
Exceptional Children Teachers	3.7
Media	1
ESL	1
Music	0.5
P. E.	1
Preschool	4
Title I	2.7
AIG	1

STATE

	<u>DOLLAR ALLOTMENTS</u>
Instructional Supplies	24,222
Remediation	7,647
Staff Development	2,220
Textbooks	23,180
Library Books	2,940

LOCAL

Instructional Supplies	5,580
Contract Services	4,500
Travel	1,200
Telephone	3,200
Postage	763
Reproduction	3,000
Office Supplies	1,550
Printing	1,466
Grounds Maintenance	3,240

SUPPORT

Clerical	2	
Teacher Assistants	15	
Exceptional Children Assistants	2.5	
Custodians	32	MOE
Media Asst.	1	

CAPITAL OUTLAY

Allotment

-

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 LAWSONVILLE ELEMENTARY SCHOOL
 338
 10TH DAY ADM: 251

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>POSITIONS</u>	<u>STATE</u>	<u>LOCAL</u>
Principal	1		
Guidance Counselor	1		
Kindergarten Teacher	2	Instructional Supplies	13,232
1st Grade Teacher	2	Remediation	4,416
2nd Grade Teacher	2	Staff Development	1,155
3rd Grade Teacher	2	Textbooks	11,933
4th Grade Teacher	2	Library Books	1,606
5th Grade Teacher	2		
ESL	0.5		
P.E.	0.5	Instructional Supplies	1,156
Art	0.5	Contract Services	770
Title I	1	Travel	1,000
Music	0.5	Telephone	2,500
Exceptional Children Teachers	3.6	Postage	250
Media	1	Reproduction	5,300
Preschool	2	Office Supplies	-
Enhancements	0.4	Printing	768
AIG	0.4	Grounds Maintenance	2,460

SUPPORT

CAPITAL OUTLAY

Clerical	2	Allotment	-
Teacher Assistants	12.25		
Exceptional Children Assistants	2		
Custodians	32	MOE	
Media Teacher Assistant	1		

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 LEAKSVILLE-SPRAY ELEMENTARY SCHOOL
 344

10TH DAY ADM: 475

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	<u>LOCAL</u>
Principal	1	
Assistant Principal	1	
Guidance Counselor	1	
Kindergarten Teacher	4	
1st Grade Teacher	4	
2nd Grade Teacher	4	
3rd Grade Teacher	3	
4th Grade Teacher	3	
5th Grade Teacher	3	
Title I	5.33	
T-Art	1	
AIG	0.5	
Music	1	
Exceptional Children Teachers	5	
Media	1	
ESL	0.5	
Preschool	1	
PE	1	
		Instructional Supplies 5,234
		Contract Services 1,050
		Travel 500
		Telephone 3,000
		Postage 650
		Reproduction 7,278
		Office Supplies 1,000
		Dues 360
		Printing 1,454
		Grounds Maintenance 3,240

SUPPORT

Clerical 2

Teacher Assistants 14

Exceptional Children Assistants 6

Custodians 37 MOE

Media Assistant 1

CAPITAL OUTLAY

Allotment -

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 LINCOLN ELEMENTARY SCHOOL
 347

10TH DAY ADM: 427

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	
Principal	1	
Guidance Counselor	1	
Kindergarten Teacher	3	
1st Grade Teacher	3	
2nd Grade Teacher	4	
3rd Grade Teacher	3	
4th Grade Teacher	3	
5th Grade Teacher	2	
AIG	0.5	
P.E.	0.6	
Exceptional Children Teachers	2	
Media	1	
Art	0.5	
Music	0.5	
Preschool	1	
Title I	2.5	
Enhancements	0.8	
ESL	0.5	
		<u>LOCAL</u>
		Instructional Supplies
		Contract Services
		Travel
		Telephone
		Postage
		Reproduction
		Office Supplies
		Printing
		Grounds Maintenance

SUPPORT

CAPITAL OUTLAY

Clerical	3	
Teacher Assistants	13	
Custodians	29	MOE
Media Assistant	1	

Allocation

-

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 MONROETON ELEMENTARY SCHOOL
 350

10TH DAY ADM: 471

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1		
Guidance Counselor	1		
Kindergarten Teacher	4		
1st Grade Teacher	4		
2nd Grade Teacher	4		
3rd Grade Teacher	4		
4th Grade Teacher	4		
5th Grade Teacher	3		
Music	0.5		
Media	1		
P.E.	0.5		
Art	0.5		
EC Teacher	2		
Enhancements	0.5		
ESL	0.5		
AIG	0.5		
Preschool	1		
		<u>STATE</u>	
		Instructional Supplies	20,705
		Remediation	7,087
		Textbooks	22,644
		Library Books	2,513
		<u>LOCAL</u>	
		Instructional Supplies	5,511
		Contract Services	5,000
		Travel	2,000
		Telephone	3,000
		Postage	1,000
		Reproduction	-
		Dues	-
		Office Supplies	665
		Printing	1,441
		Staff Development	2,040
		Grounds Maintenance	6,750

SUPPORT

CAPITAL OUTLAY

Clerical	3		
Teacher Assistants	13		
Exceptional Children Assistants	2		
Custodians	36	MOE	

Alloiment

-

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

MOREHEAD HIGH SCHOOL

354

10TH DAY ADM: 1224

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1
Assistant Principal 2
Guidance Counselor 3
Teachers Allotment 44

STATE

Instructional Supplies 59,170
Remediation 2,885
Staff Development 3,555
Textbooks 68,984
Library Books 7,181

LOCAL

Band
Exceptional Children Teachers 5
Media 2
Athletic Director 1
JROTC 3
DOP 1
Voc. Ed 13
ESL 0.5
Music 2
Remediation 1
AIG 0.125

Instructional Supplies 16,409
Contract Services 2,000
Travel 2,000
Telephone 2,000
Postage 2,000
Reproduction 38,504
Office Supplies 2,000
Printing 3,745
Grounds Maintenance 7,290

SUPPORT

Clerical 4
Exceptional Children Assistants 9.43
Custodians 89

CAPITAL OUTLAY
Allotment

-

MOE

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS
2004-2005
MOSS ST. ELEMENTARY SCHOOL
358

10TH DAY ADM: 463

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	<u>LOCAL</u>
Principal		
Assistant Principal		
Guidance Counselor		
Kindergarten Teacher		
1st Grade Teacher		
2nd Grade Teacher		
3rd Grade Teacher		
4th Grade Teacher		
5th Grade Teacher		
AIIG -		
P. E.		
Art		
Title I		
Exceptional Children Teachers		
Media		
Preschool		
Music		
ESL		

1			
1			
1			
3			
3			
3			
4			
5			
4			
0.5			
1			
1			
5			
2			
1			
1			
1			
1			
0.5			
2			
15			
1			
32	MOE		
1			

CAPITAL OUTLAY

Allotment

-

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY
 362

10TH DAY ADM: 297

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Guidance Counselor	0.5		
Kindergarden	2		
1st Grade Teacher	2		
2nd Grade Teacher	2		
3rd Grade Teacher	3		
4th Grade Teacher	2		
5th Grade Teacher	2		
AIG	0.5		
P. E.	0.3		
Exceptional Children Teachers	1		
Media	1		
Art	0.1		

LOCAL

Instructional Supplies	4,262
Contract Services	2,050
Travel	-
Telephone	3,060
Postage	259
Reproduction	900
Office Supplies	300
Printing	909
Grounds Maintenance	5,820

SUPPORT

Clerical	2	
Teacher Assistants	8	
Custodians	19	MOE
Media Assistant	1	

CAPITAL OUTLAY

Allotment

-

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

REIDSVILLE HIGH SCHOOL

366

10TH DAY ADM: 879

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1		
Assistant Principal	2		
Guidance Counselor	3		
Teacher Allotment	35		
English			
Math			
Social Studies			
Science			
Band			
IB	2		
AIG	0.125		
Voc. Ed	12		
Exceptional Children Teachers	8		
DOP/ISS	2		
Media	2		
Athletic Director	1		
P.E.	2		
ESL	0.5		
JROTC	2		
Remediation	2.1		

STATE

Instructional Supplies	44,444
Remediation	2,885
Staff Development	3,240
Textbooks	55,819
Library Books	5,394

LOCAL

Instructional Supplies	556
Contract Services	1,907
Travel	2,122
Telephone	6,600
Postage	3,500
Reproduction	28,908
Office Supplies	5,163
Printing	2,690
Grounds Maintenance	6,225

CAPITAL OUTLAY

Allotment -

SUPPORT

Clerical	4	
Exceptional Children Assistants	6 EC, 1.28 CBS/WM Assistants	
Custodians	74	MOE

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005

REIDSVILLE MIDDLE SCHOOL

374

10TH DAY ADM: 769

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1
Assistant Principal 2
Guidance Counselor 2
Teacher Allotment 31
6th grade teachers
7th grade teachers
8th grade teachers

STATE

Instructional Supplies 37,190
Remediation 19,397
Textbooks 38,947
Library Books 4,513

LOCAL

Band 1
Nurse 1
P. E. 2.5
Art 1
Vocational 3
AIG 1
ESL 0.5
Exceptional Children Teachers 6.75
DOP/ISS 1
Media 2
Spanish 1
Other 2
Music 2

Instructional Supplies 9,468
Contract Services 682
Travel 2,000
Telephone 3,000
Postage 1,500
Reproduction 14,000
Office Supplies 200
Printing 2,353
Staff Development 3,240
Grounds Maintenance 5,670

CAPITAL OUTLAY

Allotment -

SUPPORT

Clerical 4
Teacher Assistants 3
Exceptional Children Assistants 4.46 + 2.5 CBS/WM Teacher Assistants
Custodians 54 MOE

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 ROCKINGHAM COUNTY HIGH SCHOOL
 378

10TH DAY ADM: 1171

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal
 Assistant Principal
 Guidance Counselor
 Teacher Allotment
 English
 Science
 Social Studies
 Art
 Band
 Choral
 JROTC
 Math
 Foreign Lang.
 Drama
 Voc. Ed
 ESL
 Music
 Exceptional Children Teachers
 AIG
 Media
 Athletic Director
 JROTC
 DOP/ISS
 Remediation

1
 2
 3
 41

STATE

Instructional Supplies
 Remediation
 Staff Development
 Textbooks
 Library Books

51,477
 3,935
 3,375
 65,122
 6,247

LOCAL

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

-
 5,345
 3,000
 10,690
 2,800
 28,138
 6,500
 3,583
 9,400

CAPITAL OUTLAY

Allotment

SUPPORT

Clerical
 Teacher Assistants
 Exceptional Children Assistants
 3 + 8 CBS/WM Teacher Assistants

4
 2

MO

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 ROCKINGHAM COUNTY MIDDLE SCHOOL
 380

10TH DAY ADM: 918

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	
Principal	1	
Assistant Principal	2	
Guidance Counselor	2	
Teacher Allotment	35	
6th grade teacher		40,355
7th grade teacher		12,669
8th grade teacher		46,377
Choral		4,898

LOCAL

Band	1	Instructional Supplies	4,826
Spanish	4	Contract Services	14,000
Voc. Ed.	1	Travel	2,000
AIG	6.9	Telephone	4,600
Exceptional Children Teachers	2	Postage	1,850
Media	1	Reproduction	4,000
DOP/ISS	1	Office Supplies	2,200
Nurse	4	Printing	2,809
PE	2	Staff Development	3,465
Music	1	Grounds Maintenance	6,000
Art	0.5		
ESL	4		

CAPITAL OUTLAY

Allocation

-

SUPPORT

Clerical	3	
Teacher Assistants	4	
Exceptional Children Assistants	3.87 + 1	CBS/WM Teacher Assistant
Custodians	54	MOE

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 SOUTH END ELEMENTARY SCHOOL
 386

10TH DAY ADM: 283

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>		<u>LOCAL</u>
Principal	1		
Guidance Counselor	0.5		
Kindergarten Teacher	3	Instructional Supplies	14,287
1st Grade Teacher	3	Remediation	3,707
2nd Grade Teacher	2	Staff Development	1,245
3rd Grade Teacher	2	Textbooks	14,554
4th Grade Teacher	2	Library Books	1,734
5th Grade Teacher	2		
Music	0.5		
ESL	0.3	Instructional Supplies	1,852
P. E.	0.7	Contract Services	3,300
Exceptional Children Teachers	2	Travel	500
Media	1	Telephone	2,100
Preschool	1	Postage	300
AIG	1	Reproduction	3,000
		Office Supplies	800
		Printing	886
		Grounds Maintenance	3,225

SUPPORT

Clerical	2		
Teacher Assistants	9		
Exceptional Children Assistants	0.8		
Custodians	22	MOE	
Media Teacher Assistants	1		
Preschool Teacher Assistant	1		

CAPITAL OUTLAY

 Allotment

-

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS
2004-2005
STONEVILLE ELEMENTARY SCHOOL

390

10TH DAY ADM: 429

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>		<u>LOCAL</u>
Principal	1		
Assistant Principal	1		
Guidance Counselor	1	Instructional Supplies	21,672
Kindergarten Teacher	4	Remediation	7,026
1st Grade Teacher	4	Textbooks	21,590
2nd Grade Teacher	3	Library Books	2,630
3rd Grade Teacher	4		
4th Grade Teacher	3		
5th Grade Teacher	3	Instructional Supplies	4,414
Title I	4.25	Contract Services	5,500
Music	1	Travel	1,800
ESL	1	Telephone	4,500
P.E.	1	Postage	800
AIG	0.6	Reproduction	-
Exceptional Children Teachers	2	Office Supplies	964
Media	1	Printing	1,313
Preschool	1	Staff Development	2,085
		Grounds Maintenance	3,645

SUPPORT

Clerical 2

Teacher Assistants 14

Exceptional Children Assistants 2.75 + 1 CBS, WM TA

Custodians 32 MOE

Media Assistant 1

Preschool TA 1

CAPITAL OUTLAY

Allotment -

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005
SCORE
392

10TH DAY ADM: 86

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1
Teacher Allotment	4
Elem/Middle Teachers	
H.S. Lang. Arts/ Soc. Studies	
6 - 8 Social Studies	
H.S. Science	
H.S. Math	
P.E.	
Exceptional Children Teachers	3.5
Vocational Education	1
Remediation	8

STATE

Instructional Supplies	4,528
Remediation	4,310
Textbooks	11,720
Library Books	550

LOCAL

Instructional Supplies	409
Contract Services	500
Travel	500
Telephone	500
Postage	500
Reproduction	847
Office Supplies	500
Printing	263
Staff Development	885
Grounds Maintenance	3,750

SUPPORT

Clerical	2
Teacher Assistants	2 + 5 CBS/WB
Custodians	19
	MOE

CAPITAL OUTLAY

Allotment	-
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ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2004-2005
WESTERN ROCKINGHAM MIDDLE SCHOOL

394
10TH DAY ADM: 836

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	2	Instructional Supplies	36,751
Guidance Counselor	2	Remediation	20,961
Teacher Allotment	31	Textbooks	41,206
Social Worker		Library Books	4,460
Band			
Chorus			
6th grade teacher			
7th grade teacher			
8th grade teacher			
Exceptional Children Teachers	7	Instructional Supplies	8,903
Media	1	Contract Services	6,165
Nurse	1	Travel	1,746
Social Worker	1	Telephone	4,126
DOP	1	Postage	1,746
AI/IG teachers	1	Reproduction	7,800
Voc. Ed.	3	Office Supplies	-
Spanish	1	Printing	2,558
Art	1	Staff Development	3,240
PE	3	Ground Maintenance	6,480
Music	2		
ESL	0.5		
		<u>CAPITAL OUTLAY</u>	
		Allotment	-
<u>SUPPORT</u>			
Clerical	4		
Teacher Assistants	4, + 2 CBS/MM Teacher Assistants		
Exceptional Children Assistants	6		
Custodians	59	MOE	
Media Assistant	1		

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 WENTWORTH ELEMENTARY SCHOOL
 398

10TH DAY ADM: 472

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	
Principal	1	
Assistant Principal	1	
Guidance Counselor	1	
Kindergarten Teacher	4	
1st Grade Teacher	4	
2nd Grade Teacher	4	
3rd Grade Teacher	4	
4th Grade Teacher	4	
5th Grade Teacher	4	
AIG	1	
Exceptional Children Teachers	4	
Media	1	
Preschool	1	
Music	1	
PE	1	
ESL	0.5	

LOCAL

Instructional Supplies	4,547
Contract Services	4,500
Travel	1,000
Telephone	3,000
Postage	1,040
Reproduction	1,200
Office Supplies	1,925
Printing	1,444
Staff Development	1,995
Grounds Maintenance	6,750

SUPPORT

Clerical	2	
Teacher Assistants	13	
Exceptional Children Assistants	3.62	
Custodians	42	MOE
Media Assistant	1	

CAPITAL OUTLAY

 Allotment

-

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2004-2005
 WILLIAMSBURG ELEMENTARY SCHOOL
 402
 10TH DAY ADM: 501

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

	<u>STATE</u>	
Principal	1	
Assistant Principal	1	
Guidance Counselor	1	
Kindergarten Teacher	5	
1st Grade Teacher	4	
2nd Grade Teacher	4	
3rd Grade Teacher	3	
4th Grade Teacher	3	
5th Grade Teacher	3	

LOCAL

Title I - Coord/Migrant	3.57	Instructional Supplies	8,427
Exceptional Children Teachers	2	Contract Services	4,000
Media	1	Travel	2,500
P.E.	1	Telephone	2,500
Music	1	Postage	807
Preschool	1	Reproduction	3,000
Other Enhancements	0.5	Office Supplies	682
ESL	0.5	Printing	1,533
AIG	0.4	Staff Development	1,950
		Grounds Maintenance	6,750

SUPPORT

CAPITAL OUTLAY

Clerical	2	
Teacher Assistants	13	
T/A Exceptional Children	0.5	
Custodians	36	MOE
TA - Media	1	

Allotment

-

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 accounting 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 a local school administrative unit; however, other funds may be added as require.

- 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

PURPOSE CODES

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 Programs
6000	Supporting Services Program
7000	Community Services Program
8000	Non-Programmed Charges
9000	Capital Outlay

The "purpose dimension" has four (4) digits --

5 0 0 0
1 2 3 4

The "purpose dimension" is broken down into a function level at the second digit and, where appropriated, into a sub-function level at the third digit.

INSTRUCTIONAL PROGRAMS (5000)		STUDENT SERVICES (5800) continued	
5100	Regular Instructional Programs	5870	Industry Education and Gender Equity Coordination Services
5200	Special Instructional Programs	5880	Special Populations Coordination
5300	Adult Education Instructional Programs	5890	Other Pupil Support Services
5400	Co-Curricular Instructional Programs	OTHER INSTRUCTIONAL PROGRAMS (5900)	
5500	Read to Succeed Programs	5910	Other Instructional Programs - Employee Benefits
5700	Vocational Education School Technology Program	5920	Other Instructional Programs - Additional Pay
STUDENT SERVICES (5800)		5930	Other Instructional Programs - Staff Development
5810	Educational Media Service	5990	Other Instructional Programs - General
5820	Attendance - Social	SUPPORTING SERVICES (6000)	
5830	Guidance Services	PUPIL SUPPORT SERVICES (6100)	
5840	Health Services	6110	Direction of Pupil Support Services
5850	Psychological Services	6140	Health Services
5860	Speech, Pathology and Audiology Services	6190	Other Pupil Support Services

INSTRUCTIONAL STAFF SUPPORT SERVICES (6200)		BUSINESS SUPPORT SERVICES (6500) continued	
6210	Improvement of Instructional Services	6530	Facilities Acquisition and Construction Services
6220	Education Media Services	6540	Operation of Plant
6250	Curriculum Development (VoCATS)	6550	Transportation of Pupils
ADMINISTRATIVE SUPPORT SERVICES (6300)		6551	Transportation of Pupils - Bus Drivers
6310	Board of Education	6560	Child Nutrition
6320	Executive Administration	6570	Internal Services
6330	General Administration	6580	Maintenance of Plant
6390	Other Administration Support Services	6590	Other Business Support Services
SCHOOL ADMINISTRATION SUPPORT SERVICES (6400)		CENTRAL SUPPORT SERVICES (6600)	
6410	Office of the Principal/Headmaster	6610	Direction of Central Support Services
6420	School Recourse Officer Services	6620	Planning, Research, Development, and Evaluation Services
BUSINESS SUPPORT SERVICES (6500)		6630	Information Services
6510	Direction of Business Support Services	6640	Personnel Services
6520	Fiscal Services	6650	Statistical Services

CENTRAL SUPPORT SERVICES (6600) continued		NON-PROGRAMMED CHARGES (8000)	
6660	Data Processing Services	8100	Payments to Other Governmental Units and Transfers of Funds
6670	Technology Support Services	8200	Unbudgeted Federal Grant Funds
6690	Other Central Support Services	8300	Debt Service
OTHER SUPPORT SERVICES (6900)		OTHER NON-PROGRAMMED CHARGES (8900)	
6910	Other Supporting Services - Employee Benefits	8990	Other Non-Programmed Charges - Contingency
6920	Other Supporting Services - Additional Pay	CAPITAL OUTLAY (9000)	
6930	Other Supporting Services - Staff Development	9100	Category I Projects
6990	Other Supporting Services - General	9200	Category II Projects
COMMUNITY SERVICES (7000)		9300	Category III Projects
7100	Regular Community Services	OTHER CAPITAL OUTLAY (9900)	
OTHER COMMUNITY SERVICES (7900)		9900	Contingency
7910	Other Community Services - Employee Benefits		
7920	Other Community Services - Additional Pay		
7930	Other Community Services - Staff Development		
7990	Other Community Services - General		

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	015	School Technology Fund
002	Central Office Administration	016	Vocational Education - State Tech Prep
003	Non-Instructional Support Personnel	017	Vocational Education - Program Improvement
005	School Building Administration	018	Goals 2000 Low Performing Schools
006	Waivers for Unavailable Categories	019	Small School Supplement Funding
007	Instructional Support	020	Program Enhancement Foreign Exchange
008	Dollar Allotments for K-3 Teachers	023	Vocational Education - Federal Tech Prep
009	Non-Contributory Employee Benefits	025	IASA Title I - Capital Expenses
010	Waivers for Allotments Converted to Dollars for Certified Personnel	026	Education for Homeless Children and Youth
011	NBPTS Education Leave\	027	Teacher Assistants
012	Driver Training	028	Staff Development
013	Vocational Education - State Months of Education	029	Behavioral Support (Formally Willie M.)
014	Vocational Education - Program Support	030	Job Ready - School to Work Transitions

PROGRAM REPORT CODES (continued)

State and Federal

031	Low-Wealth Counties Supplement Funding	048	Safe and Drug-Free Schools
032	Children with Special Needs	049	IDEA Pre-School Handicapped Grant
033	Incentive Funding	050	IASA Title I - LEA Basic Program
034	Academically/Intellectually Gifted	051	IASA Title I - Migrant Regular
035	Child Nutrition	053	School Improvement Grants
036	Charter Schools	054	Limited English Proficiency (LEP)
037	Intervention/Assistance Team Funding	056	Transportation of Pupils
038	Forfeited Vacation Pay	057	Abstinence Education
039	Technology Literacy Challenge Fund	058	Competitive Safe and Drug- Free Schools
040	Title I Low Performing Schools (CSRSD)	059	ESEA Title VI Formula Grant
041	FIE Low Performing Schools (CSRSD)	060	IDEA VI-B Handicapped
044	IDEA VI B Capacity Building and Improvement	061	Classroom Materials/Instructional Supplies and Equipment
045	Compensation Bonus	062	Regional Education Service Funding
046	Federal Charter School Competitive Grant	063	Developmental Day and Community Residential
047	Federal Charter School Low-Performing Grant	064	Learn and Serve America
		065	IASA Title I - Even Start

PROGRAM REPORT CODES (continued)

State and Federal

066	Assistant Principal Intern	081	Before and After School Care Programs
067	Dwight D. Eisenhower Professional Development Program	082	Community Schools
068	Alternative Programs and Schools	083	At-Risk Student Service - Closing the Gap
069	At-Risk Student Services	084	High Student Achievement
070	Impact Area Grants	085	Title VI - Class Size Reduction
071	Head Start	086	Charter School Continuing Federal Aid
072	Student Accountability Standards	087	Title I Accountability
073	Smart Start Programs	088	Local Reading Improvement Grant
074	Public School Building Fund	089	Tutorial Assistance
075	Critical School Facility Needs Fund	090	Ready Schools - Goals 2000
076	Indian Education Act	091	Rural Education Achievement
077	Half-Cent Sales Tax Funds	095	Special Dollar Allotment
078	Public School Building Bonds	096	Special Position Allotment
079	Medicaid Reimbursement for Health Related Services	100	School Renovation
080	Operation and/or Maintenance of Plant		

PROGRAM REPORT CODES (continued)

State and Federal

- 101 School Renovation - IDEA
- 102 School Renovation - Technology
- 103 Improving Teacher Quality
- 104 Language Acquisition
- 105 Title I School Improvement
- 106 Reading First Grant
- 107 Education Technology - Formula
- 108 Education Technology - Competitive
- 109 Rural and Low-Income School
- 110 21st Century Community Learning Center
- 111 Language Acquisition - Significant Inc.

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 2004-2005.

001	Regular Teachers	585	Annie Penn Trust Grant
002	Administrative	701	Before and After School Care
003	Classified Support (Clerical & Custodians)	715	Technology Programs
005	School Administrators	801	General Operations
007	Certified Support	802	Plant Operation
009	Non-Contributory Employee Benefits	803	Cultural Arts Supplements
015	Technology	804	Reading Is Fundamental
027	Teacher Assistants	805	Rental
032	Exceptional Children	806	Jackie Stevens
048	Alcohol & Drug Defense	808	I.B. Program
049	Pre-School	809	Scholar/Athlete
050	Parent Center	810	SERVE
051	Migrant	811	Bright Beginnings
056	Transportation	812	Junior Achievement
061	Instructional and School Funds	815	Cafeteria Benefits
069	Remediation	818	Apple Grant
072	Summer School	820	Marguerite Pratt Chapman Bequest
073	Smart Start	833	Cultural Arts - Contributed
306	Medicaid	843	Cultural Arts
401	Textbooks	880	Print Shop
403	Quality Schools	881	Activity Bus Use
410	Preschool Grant	882	Athletics
411	Sales Tax Refund from State Expenditures	890	Scholarships
413	More at Four		

OBJECT CODES

Object means the service or commodity obtained as a result of a specific expenditure.

100	Salaries
200	Employee Benefits
300	Purchased Services
400	Supplies and Materials
500	Capital Outlay
600	Other Objects
700	Transfers

Salaries (100)

Professional Educator (120)

Administration (110)

111	Superintendent
112	Associate Superintendent
113	Director and/or Supervisor
114	Classified Principal/Headmaster
115	Finance Officer
116	Assistant Principal (Non-teaching)
118	Assistant Superintendent
119	Other Administrative Assignments

121 Teacher

122	11th and 12th Installment Pay
123	Teacher - Other
124	Teacher-Speech-Pathology/Speech and Language Services
125	New Teacher Orientation
126	Extended Contract Days
127	Teacher - Non-certified
128	Retired Teacher

Professional Educator (120) (continued)		Office/Clerical (150)	
129	Other Professional Educator Assignments	151	Office Personnel
Professional - Other (130)		159	Other Office/Clerical Assistant
139	Other Professional Assignments	Crafts/Trades (160)	
Technical (140)		165	Transportation Personnel
141	AV (Audiovisual) Materials Coordinator/Technician	169	Other Crafts and Trade Assignments
142	Teacher	Other (170-199)	
143	Tutor	171	Driver
144	Vocational Education Technical Assistant	172	Substitute Driver
145	Therapist	173	Custodian
146	Teacher Assistant Salary When Substituting	174	Child Nutrition Employees
147	Technology Assistant	175	Warehouse Person
148	Other Professional Assignments - Non-Certified	176	Manager
149	Other Technical Assignment	177	Work Study Student
		178	Cashier

Other (170-199)(continued)		Employee Benefits (200)	
179	Longevity Pay	Federal Insurance Compensation Act (210)	
180	Overtime Pay	211	Employer's Social Security Cost
181	Supplementary Pay	212	Employer's Social Security Cost
182	Substitute Pay	Retirement Benefits (220)	
183	Bonus Pay	221	Employer's Retirement Cost
184	Full Time Substitute	222	Employer's Retirement Cost
185	Bonus Leave Pay	229	Other Retirement Cost
186	Workshop Participant	Insurance Benefits (230)	
187	Local Salary Differential	231	Employer's Hospitalization Insurance Cost
188	Annual Leave Pay	232	Employer's Workers' Compensation Insurance Cost
189	Payments for Short Term Disability	233	Employer's Unemployment Insurance Cost
190	Payments for Short Term Disability Beyond Six Months	234	Employer's Dental Insurance Cost
193	Mentor Pay	235	Employer's Life Insurance Cost
194	Teacher Workday Pay	239	Other Insurance Cost
199	Salary - Other Assignments		

Communications (340)

341 Telephone

342 Postage

343 Telecommunications Services (Higher level code 341)

345 Security Monitoring

349 Other Communication Services (Higher level code 341)

Advertising (350)

351 Advertising Fees

Printing and Binding (360)

361 Printing and Binding Fees (Higher level code 362)

362 Reproduction Costs

Tuition (370)

371 Tuition Fees

Other Purchased Services (390)

391 Field Trips

399 Other Purchases Services (Higher level code 311)

SUPPLIES AND MATERIALS (400)

Supplies (410)

411 Instructional Supplies

412 Supplies and Materials

413 Fuel for Facilities (Higher level code 328)

414 Oil

415 Tires and Tubes

416 Repair Parts, Materials, and Related Labor, Grease and Antifreeze (Higher level code 411 or 412)

417 Gas/Diesel Fuel

418 Computer Software and Supplies (Higher level code 411 or 412)

419 Other Supplies (Higher level code 411 or 412)

Textbooks (420)

421 State Textbooks

422 Other Textbooks

Library/Audiovisual Services (430)

431 Library Books (Regular and Replacement) (Higher level code 411)

16 432 Periodicals (Higher level code 411 or 412)

Library/Audiovisual Services (430)(continued)**Buildings (520)**

433 Audiovisual Supplies and Materials (Higher level code 411 or 412)

434 Processing and Cataloging (Higher level code 411)

435 On-line Materials/Subscriptions

Food (450)

451 Food Purchases

452 USDA Commodity Foods

459 Other Food Purchases

Non-Capitalized Equipment (460)

461 Lease/Purchase of Non-Capitalized Equipment (Higher level code 411 or 412)

462 Lease/Purchase of Non-Capitalized Computer Equipment (Higher level code 411 or 412)

CAPITAL OUTLAY (500)**Land (510)**

511 Purchase of New Sites

512 Land Additions to Existing Sites

521 General Contract

522 Heating Contract

523 Electrical Contract

524 Plumbing Contract

525 Architects Fees

529 Miscellaneous Contracts and Other Charges

Improvements Other Than Buildings (530)

531 Improvements to New Sites

532 Improvements to Existing Sites

Equipment (540)

541 Purchase of Equipment

542 Purchase of Computer Hardware (Higher level code 541)

Vehicles (550)

551 Purchase of Vehicles

Library Books (560)

17 561 Library Books - Capitalized

OTHER OBJECTS (600)

Miscellaneous Objects (690)

Dues and Fees (610)

691 License and Title Fees

611 Membership Dues and Fees

692 Indirect Cost

612 Bank Service Fees

693 Depreciation

Insurance and Judgments (620)

694 Inventory Loss

621 Liability Insurance

695 Meal Sales Discount

622 Vehicle Liability Insurance

696 Sales and Use Tax Expense

623 Property Insurance

697 Sales and Use Tax Refund (Contra-expenditure)

624 Judgments Against the Local School Administrative Unit

698 Other Tax Related Payments

625 Fidelity Bond Premium

699 Miscellaneous

626 Pupil Transportation Insurance

Transfers (700)

627 Payments to Injured School Children

Fund Transfer (710)

628 Scholastic Accident Insurance

711 Transfers to the State Public School Fund

629 Other Insurance and Judgments

712 Transfers to the Local Current Expense Fund

Debt Services (680)

713 Transfers to the Federal Grant Fund

681 Debt Service - Principal

714 Transfers to the Capital Outlay Fund

682 Debt Service - Interest

715 Transfers to the Multiple Enterprise Fund