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ROCKINGHAM COUNTY SCHOOLS
2008 -- 2009
ANNUAL BUDGET

ROCKINGHAM COUNTY SCHOOLS
BUDGET RESOLUTION

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

SECTION I - The following amounts are hereby appropriated for the operation of the local education agency in the Local Current Expense Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

	Instructional Services		\$
	Regular Instructional Services	4,249,684	
	Special Populations Services	292,110	
	Alternative Programs & Services	98,317	
	School Leadership Services	1,744,389	
	Co-Curricular Services	995,573	
	School-Based Support Services	632,005	
	System-Wide Support Services	363,694	
	Support and Development Services	128,070	
	Special Populations Support and Development Services	1,069,117	
	Alternative Programs & Services Support and Development Services	10,760,912	
	Technology Support Services	414,272	
	Operational Support Services	71,925	
	Accountability Services	142,605	
	System-Wide Pupil Support Services	1,292,362	
	Policy, Leadership, and Public Relations Services	477,677	
	Ancillary Services	58,719	
	Community Services	224,794	
	Nutrition Services	224,794	
	Non-Programmed Charges	224,794	
	Payments to Other Governmental Units	224,794	
	Total Local Current Expense Fund Appropriations	23,016,225	\$

SECTION II - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

	Federal Funds		\$
	State Funds	522,000	
	Local Revenues	40,000	
	Rockingham County Appropriation	3,843,373	
	Fund Balance Appropriated	15,981,873	
	Total Local Current Expense Fund Revenue	23,016,225	\$

SECTION III - The following amounts are hereby appropriated for the operation of the local education agency in the State Public School Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

	Instructional Services		\$
	Regular Instructional Services	52,560,087	
	Special Populations Services	10,372,751	
	Alternative Programs & Services	2,070,690	
	School Leadership Services	41,158	
	School-Based Support Services	11,589,775	
	System-Wide Support Services	583,916	
	Support and Development Services	21,459	
	Special Population Support and Development Services	35,432	
	Alternative Programs and Services Support and Development Services	98,923	
	Technology Support Services	3,775,398	
	Operational Support Services	1,422,329	
	Financial and Human Resource Services	3,000	
	Accountability Services	777,793	
	Policy, Leadership, and Public Relations Services	116,143	
	Unbudgeted Federal Grant Funds	83,468,854	
	Total State Public School Fund Appropriations	83,468,854	\$

SECTION IV - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

\$ 83,468,854

SECTION V - The following amounts are hereby appropriated for the operation of the local education agency in the Federal Grants Fund for the period beginning July 1, 2008 and ending June 30, 2009.

	Instructional Services
	Regular Instructional Services
918,125	Special Populations Services
4,601,548	Alternative Programs & Services
3,162,182	School-Based Support Services
597,278	System-Wide Support Services
6,900	Support and Development Services
377,061	Special Populations Support and Development Services
269,974	Alternative Programs and Services Support and Development Services
23,142	Technology Support Services
430,901	Operational Support Services
92,546	Non-Programmed Charges
190,261.09	Payments to Other Governmental Units
10,669,918.09	Unbudgeted Federal Grant Funds
<u>\$ 10,669,918.09</u>	Total Federal Grants Fund Appropriations

SECTION VI - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Federal Funds \$ 10,669,918.09

SECTION VII - The following amounts are hereby appropriated for the operation of the local education agency in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Category I - (Land, Buildings)

Project No.	Descriptions	
1	Roots - Replacement/Repair	254,000
2	HVAC Replacement/Parts	92,598
3	Code Improvements-(OSHA,AHERA,ADA,etc.)	57,500
4	Floor Coverings/Refinishing	81,000
5	Covered Walkways	20,000
6	Classroom Building Renovations	100,000
7	Paving/Gravel/Sealing	50,000
8	Emergency Repairs	35,000
9	Grounds Improvements	20,000
10	General Repair	50,000
11	Communications/Intercom/Fire System	35,500
12	Bus Garage Equipment	5,000
13	Mobile Units - (Lease - 4 units)	20,000
14	Boiler Replacement/Parts	46,000
15	School Stadiums/Gyms/Tracks/Tennis Courts	190,177
16	Auditoriums - Parts/Upgrade/Curtains	30,000
17	Swimming Pool - RCHS	40,000
		<u>\$ 1,126,775</u>

Total Category 1 Projects

Category I - (Furniture & Equipment)

Project No.	Descriptions	\$
1	Technology Equipment	55,000
2	Computer/Printers	120,000
3	School Capital Outlay	160,000
4	Equipment/Furnishings	48,000
5	Bus Garage Vehicles/Equipment	8,000
6	Bus Garage Computers/Equipment	2,000
7	Finance Department Equipment	20,177
8	TIMS/SIMS/NC WISE Equipment	54,000
Total Category I - Projects		\$ 467,177

Category III - (Vehicles)

Project No.	Descriptions	\$
1	Activity Buses	30,823
2	Maintenance Vehicles/Equipment/Lease	45,000
Total Category III - Projects		\$ 75,823

Total Capital Outlay Expense Fund Appropriations

\$ 1,669,775

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

Rockingham County Appropriation
Fund Balance Appropriation

\$ 1,269,775
400,000

Total Capital Outlay Revenues

\$ 1,669,775

SECTION IX - The following amounts are hereby appropriated for the operation of the local education agency in the School Food Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Ancillary Services

\$ 6,903,650

Nutrition Services

440,000

Non-Programmed Charges
Payments to Other Governmental Units

Total School Food Service Appropriations

\$ 7,343,650

SECTION X - The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Federal Funds

\$ 3,900,000

Local Funds

3,443,650

Total School Food Service Fund Revenues

\$ 7,343,650

SECTION X 1 - The following amounts are hereby appropriated for the operation of the local education agency in the Before and After School Care Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Ancillary Services	\$	738,639
Community Services		
Non-Programmed Charges		
Payments to Other Governmental Units		6,618
Total Before and After School Care Fund Appropriations		\$ 745,257

SECTION X 11 - The following revenues are estimated to be available to the Before and After School Care Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Local Funds	\$	745,257
Total Before and After School Care Fund Revenues		\$ 745,257

SECTION X 111 - All appropriations shall be paid first from revenues restricted as to use, and second from general unrestricted revenues.

SECTION X 1 V - The Superintendent is hereby authorized to transfer appropriations within a fund under the guidelines outlined in policy DC-Annual Operating Budget

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

Adopted this 13th day of October, 2008.


Chairperson, Rockingham County Schools


Secretary, Rockingham County Schools

State Public School Fund

STATE PUBLIC SCHOOL FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
1.3100.000.000	Allocation for SPSF	82,321,336	82,127,701	
1.3100.015.000	Allocation for SPSF Technology	347,518	171,992	
1.3211.130.000	Textbooks	800,000		
		<u>83,468,854</u>	<u>82,299,693</u>	

001 CLASSROOM TEACHERS		STATE PUBLIC SCHOOL FUND		COMMENTS	
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET		
APPROPRIATIONS					
1.5110.001.121	Salary - Teacher	28,000,000	30,000,000		
1.5110.001.123	Salary - ROTC Teacher	530,000	525,000		
1.5110.001.125	New Teacher Orientation	20,000	20,000		
1.5110.001.128	Salary - Retired Teacher	1,300,000	975,000		
1.5110.001.211	Employers Soc. Sec. Cost	2,300,000	2,411,280		Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	2,325,000	2,468,016		Budgeted at 8.14%
1.5110.001.228	Matching Retirement - Ret. Teacher No Cap	155,000	114,075		Budgeted at 11.7% of retired employees salaries
1.5110.001.231	Employers Hospital Cost	2,665,000	2,761,378		Budgeted at \$4,157/employee (640)
1.5120.001.121	Salary - CTE Teacher	150,000	215,000		
1.5120.001.128	Salary - Retired Teacher	26,000	24,000		
1.5120.001.211	Employers Soc. Sec. Cost	13,500	18,284		Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	13,000	18,714		Budgeted at 8.14%
1.5120.001.228	Matching Retirement Retired Teacher No Cap	3,100	-		
1.5120.001.231	Employers Hospital Cost	15,000	25,098		Budgeted at \$4,157/employee (3.5)
1.5210.001.121	Salary - Exceptional Children Teacher	1,100,000	1,200,000		
1.5210.001.128	Salary - Retired Exceptional Children Teacher	200,000	52,000		
1.5210.001.211	Employers Soc. Sec. Cost	100,000	95,778		Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	90,000	93,960		Budgeted at 8.14%
1.5210.001.228	Matching Retirement - Ret. Teacher No Cap	12,000	6,084		Budgeted at 11.7% of retired employees salaries
1.5210.001.231	Employers Hospital Cost	96,000	81,940		Budgeted at \$4,157/employee (23)
1.5260.001.121	Salary - AG Teacher	315,000	280,000		
1.5260.001.211	Employers Soc. Sec. Cost	25,000	21,420		Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	26,000	21,924		Budgeted at 8.14%
1.5260.001.231	Employers Hospital Cost	21,000	20,915		Budgeted at \$4,157 (5)
1.5270.001.121	Salary - LEP Teacher	52,000			
1.5270.001.211	Employers Soc. Sec. Cost	4,000			Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	4,300			Budgeted at 8.14%
1.5270.001.231	Employers Hospital Cost	4,157			Budgeted at \$4,157/employee (1)
Total		39,565,057	41,449,866		

ROCKINGHAM COUNTY SCHOOLS

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.

The statewide average teacher salary including benefits is \$56,847
 Budgets based on current salaries with an estimated 10% increase

Grade	Number of Students	Class Size Average	Individual Class Maximum
K-3	18	21	24
4-6	22	26	29
7-8	21	26	29
9	24.5	26	29
10-12	26.64	29	32

Math/Science/Computer Teacher

1 position per county

Rockingham County Schools 2008-09 allotment after
 Charter School growth adjustment

- 671.69 positions

002 CENTRAL OFFICE ADMINISTRATION		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.6110.002.113	Salary - Director	267,771	355,349	
1.6110.002.211	Employers Soc. Sec. Cost	20,484	27,184	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	21,797	27,823	Budgeted at 8.14%
1.6110.002.231	Employers Hospital Cost	11,284	16,793	Budgeted at \$4,157/employee (2,7313)
1.6580.002.113	Salary - Director	79,656	77,524	1 Maintenance Director
1.6580.002.211	Employers Soc. Sec. Cost	6,094	5,930	Budgeted at 7.65%
1.6580.002.221	Employers Retirement Cost	6,484	6,070	Budgeted at 8.14%
1.6580.002.231	Employers Hospital Cost	4,157	4,052	Budgeted at \$4,157/employee (1)
1.6610.002.118	Salary - Finance Officer	87,936	85,582	
1.6610.002.211	Employers Soc. Sec. Cost	6,727	6,547	Budgeted at 7.65%
1.6610.002.221	Employers Retirement Cost	7,158	6,702	Budgeted at 8.14%
1.6610.002.231	Employers Hospital Cost	4,157	4,052	Budgeted at \$4,157/employee (1)
1.6620.002.113	Salary - Personnel Director	94,700	92,165	Budgeted at 7.65%
1.6620.002.211	Employers Soc. Sec. Cost	7,245	7,050	Budgeted at 8.14%
1.6620.002.221	Employers Retirement Cost	7,709	7,217	Budgeted at \$4,157/employee (1)
1.6620.002.231	Employers Hospital Cost	4,157	4,183	
1.6940.002.111	Salary - Superintendent	126,624	123,240	
1.6940.002.112	Salary - Associate Superintendent	100,032	97,356	
1.6940.002.118	Salary - Assistant Superintendent	196,440	93,827	
1.6940.002.211	Employers Soc. Sec. Cost	32,367	24,053	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	34,440	24,620	Budgeted at 8.14%
1.6940.002.231	Employers Hospital Cost	16,627	12,287	Budgeted at \$4,157/employee (4)
1.7200.002.113	Salary - Director	96,714	94,098	2 Child Nutrition Directors
1.7200.002.211	Employers Soc. Sec. Cost	7,399	7,198	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	7,873	7,368	Budgeted at 8.14%
1.7200.002.231	Employers Hospital Cost	4,157	4,052	Budgeted at \$4,157/employee (1)
	Total	1,260,189	1,222,322	

Provides funding for salaries and benefits for central office administration.

This category is used to pay for personnel including:

003 NON-INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5400.003.151	Salary - Office Personnel	893,321	846,642	Office of the Principal.		
1.5400.003.211	Employers Soc. Sec. Cost	68,339	64,768	Budgeted at 7.65%		
1.5400.003.221	Employers Retirement Cost	72,716	66,292	Budgeted at 8.14%		
1.5400.003.231	Employers Hospital Cost	108,071	106,522	Budgeted at \$4,157/employee (26)		
1.6110.003.151	Salary - Office Personnel	42,106	40,786	Increased by 4%		
1.6110.003.211	Employers Soc. Sec. Cost	3,221	3,120	Budgeted at 7.65%		
1.6110.003.221	Employers Retirement Cost	3,428	1,970	Budgeted at 8.14%		
1.6110.003.231	Employers Hospital Cost	4,157	4,097	Budgeted at \$4,157/employee (1)		
1.6540.003.173	Salary - Custodian	1,061,666	998,482			
1.6540.003.211	Employers Soc. Sec. Cost	81,217	76,383	Budgeted at 7.65%		
1.6540.003.221	Employers Retirement Cost	86,419	78,181	Budgeted at 8.14%		
1.6540.003.231	Employers Hospital Cost	105,513	167,977	Budgeted at \$4,157/employee (25)		
1.6610.003.151	Salary - Clerical	374,478	353,700			
1.6610.003.211	Employers Soc. Sec. Cost	28,648	27,058	Budgeted at 7.65%		
1.6610.003.221	Employers Retirement Cost	30,482	27,695	Budgeted at 8.14%		
1.6610.003.231	Employers Hospital Cost	33,252	32,776	Budgeted at \$4,157/employee (8)		
1.6620.003.151	Salary - Office Personnel	576,648	553,614			
1.6620.003.211	Employers Soc. Sec. Cost	44,113	42,351	Budgeted at 7.65%		
1.6620.003.221	Employers Retirement Cost	46,939	43,348	Budgeted at 8.14%		
1.6620.003.231	Employers Hospital Cost	56,530	55,719	Budgeted at \$4,157/employee (13.6)		
1.6940.003.151	Salary - Office Personnel	166,534	155,707			
1.6940.003.211	Employers Soc. Sec. Cost	12,739	11,911	Budgeted at 7.65%		
1.6940.003.221	Employers Retirement Cost	13,556	12,192	Budgeted at 8.14%		
1.6940.003.231	Employers Hospital Cost	14,548	14,339	Budgeted at \$4,157/employee (3.5)		
	Total	3,928,641	3,785,630			
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 \$273.71 per ADM.

SUMMARY OF POSITIONS (CLERICAL & CUSTODIANS)

*191 positions			
Benefits FICA (7.65%) Retirement (8.14%) Hospitalization (\$4,157/yr)			
Total Cost		7,368,151	
State Allotment (estimated)		3,915,123	
Local Budgeted amount		2,021,209	
Low Wealth Budgeted Amount		1,431,819	

State funds pay for clerical and custodians. Additional clerical and custodians and all substitutes are paid from local funds and low wealth funds.

- POSITIONS: Paid from State & Local Non-Instructional Support
- Schools Clerical (+2 at each High School)
 - SIMS Clerical
 - Receptionists Clerical (1 at each High & Middle School)
 - Guidance Clerical (1 at each High & Middle School)
 - Custodians (1025 months)
 - Central Office

Note: SCORE's clerical positions are paid from PRC-068
 Rockingham County Early College High School clerical positions are paid from PRC-055

ROCKINGHAM COUNTY SCHOOLS

005 SCHOOL BUILDING ADMINISTRATION		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.5400.005.114	Salary - Principal	1,800,000	1,717,500	26 Principals
1.5400.005.116	Salary - Assistant Principal	1,010,000	975,000	179 months of Assistant Principals
1.5400.005.211	Employers Soc.Sec. Cost	214,964	205,977	Budgeted at 7.65%
1.5400.005.221	Employers Retirement Cost	228,734	210,823	Budgeted at 8.14%
1.5400.005.231	Employers Hospital Cost	174,594	167,977	Budgeted at \$4,157/employee (42)
	Total	3,428,292	3,277,277	
<p>Explanation:</p> <p>Provides funding for salaries including benefits for principals and assistant principals.</p> <p>Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below</p> <p>Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to twelve months of employment for a principal. Assistant principals are allotted at one month of employment per 80 ADM rounded to the nearest whole month.</p>				
Rockingham County Schools allotment				
Principals	26 x 12	312		
Assistant Principals		179		
		491		

SUMMARY OF MONTHS				
26 Principals	x 12		312	
Assistants				
Central			12	
McMichael			24	
Douglass			10.5	
Huntsville			10.5	
Holmes			22.5	
Dillard			10.5	
Leaksville/Spray			10.5	
Monroeton			10.5	
Morehead			24	
Reidsville High			36	
Reidsville Middle			22.5	
Rockingham High			24	
Rockingham Middle			22.5	
Stoneville *			-	
WRMS			22.5	
Wentworth			10.5	
Williamsburg			10.5	
Total Months Employed			595.5	
State Allotment			(491)	
Months Budgeted from Local Funds			104.5	
* Traded in teacher positions to fund an Assistant Principal				

ROCKINGHAM COUNTY SCHOOLS

007 INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5210.007.133	Salary - Psychologist	220,000	211,000	Budgeted at 7.65%		
1.5210.007.211	Employers Soc. Sec. Cost	16,830	16,142	Budgeted at 7.65%		
1.5210.007.221	Employers Retirement Cost	18,000	16,522	Budgeted at 8.14%		
1.5210.007.231	Employers Hospital Cost	12,471	12,549	Budgeted at \$4,157/employee (3)		
1.5320.007.131	Salary - Social Worker	180,000	174,000	Budgeted at 7.65%		
1.5320.007.211	Employers Soc. Sec. Cost	13,800	13,311	Budgeted at 7.65%		
1.5320.007.221	Employers Retirement Cost	14,652	13,625	Budgeted at 8.14%		
1.5320.007.231	Employers Hospital Cost	16,628	16,732	Budgeted at \$4,157/employee (4)		
1.5810.007.131	Salary - Media Specialist	1,600,000	1,520,000	Budgeted at 7.65%		
1.5810.007.211	Employers Soc. Sec. Cost	122,400	116,280	Budgeted at 7.65%		
1.5810.007.221	Employers Retirement Cost	131,000	119,016	Budgeted at 8.14%		
1.5810.007.231	Employers Hospital Cost	124,710	125,490	Budgeted at \$4,157/employee (30)		
1.5830.007.131	Salary - Guidance Services	1,700,000	1,550,000	Budgeted at 7.65%		
1.5830.007.211	Employers Soc. Sec. Cost	130,100	118,575	Budgeted at 7.65%		
1.5830.007.221	Employers Retirement Cost	139,000	121,365	Budgeted at 8.14%		
1.5830.007.231	Employers Hospital Cost	128,867	133,856	Budgeted at \$4,157/employee (31)		
1.5840.007.131	Salary - Health Services	250,000	216,000	Budgeted at 7.65%		
1.5840.007.211	Employers Soc. Sec. Cost	19,200	16,524	Budgeted at 7.65%		
1.5840.007.221	Employers Retirement Cost	21,000	16,913	Budgeted at 8.14%		
1.5840.007.231	Employers Hospital Cost	16,628	16,732	Budgeted at \$4,157/employee (4)		
	Total	4,875,286	4,544,632			

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.

ROCKINGHAM COUNTY SCHOOLS

012 DRIVER TRAINING		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.012.121	Salary - Teacher	55,491	45,000	3 Certified teachers		
1.5110.012.148	Salary - Non Certified Instructor	187,390	172,299	15 Instructors		
1.5110.012.211	Employers Soc. Sec. Cost	17,050	17,050	Budgeted at 7.65%		
1.5110.012.221	Employers Retirement Cost	6,600	6,000	Budgeted at 8.14%		
1.5110.012.312	Workshop Expenses	3,400	3,400	State Conference		
1.5110.012.326	Contracted Repairs & Maintenance	2,500	2,500	Repair of Cars		
1.5110.012.372	Vehicle Liability Insurance	6,600	10,000	18 cars to insure		
1.5110.012.411	Supplies & Materials	10,800	12,800	Teaching Supplies		
1.5110.012.413	Textbooks, other	5,000	1,000	Supplementary books		
1.5110.012.418	Computer Software/Supplies	5,000	5,000	Computer Drivers Education Software		
1.5110.012.422	Repair parts, Materials, Etc	5,000	5,000	Car parts, lubrication		
1.5110.012.423	Gas	14,509	10,000	Gas for Drivers Education Cars		
1.5110.012.424	Oil	320	120			
1.5110.012.425	Tires & Tubes	500	500	Replace Tires		
1.5110.012.461	Purchase of Non-Capitalized Equipment	4,500	4,500	Brakes, signs, etc.		
1.5110.012.542	Computer Hardware	5,000	5,000	Replace worn out computers		
1.5110.012.551	Purchase of Vehicle	16,000	14,000	Purchase 2 cars		
1.5110.012.552	License & Title Fees	450	450	For new cars		
	Total	346,110	314,619			

Explanation:
 Provides funding for the expenses necessary to install and maintain a course of training and instructing eligible persons in the operation of motor vehicles.
 Each LEA must serve all students enrolled in a public or private high school within the LEA boundaries who have not previously enrolled in the program.
 Each LEA is entitled to funding based on ninth grade ADM. The formula is \$245.82 per 9th grade ADM.

STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
013 CAREER AND TECHNICAL EDUCATION PERSONNEL		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.013.121	Salary - Teacher	2,900,000	2,800,000	
1.5120.013.128	Salary - Retired Teacher	85,000	127,000	
1.5120.013.162	Salary - Substitute Pay	100,000	127,000	
1.5120.013.211	Employers Soc. Sec. Cost	236,003	233,631	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	236,100	230,000	Budgeted at 8.14%
1.5120.013.231	Employers Hospital Cost	250,000	259,346	Budgeted at \$4.157/employee (60)
1.5830.013.131	Salary - Career Development Coordinator	185,000	179,000	
1.5830.013.211	Employers Soc. Sec. Cost	14,200	13,694	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	15,100	14,016	Budgeted at 8.14%
1.5830.013.231	Employers Hospital Cost	15,589	15,687	Budgeted at \$4.157/employee (3.75)
	Total	4,036,992	3,999,374	
<p>Explanation:</p> <p>Additional positions or part of positions are listed as State, ADM, Enhancement and Non CTE. The state allotment is based on 50 months of employment per LEA with the remainder distributed based on ADM in grades 8 - 12. The allotment for Rockingham County is 659.71 man months of employment. In addition we have 59.50 local, ADM or Enhancement months of employment.</p> <p>The following chart is the breakdown of the Career and Technical positions for the following schools. McMichael High, Morehead High, Reidsville High, Rockingham High, Holmes Middle, Reidsville Middle, Western Rockingham Middle and Rockingham Middle School.</p> <p>2007-2008 SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT</p>				

014 PROGRAM SUPPORT		STATE PUBLIC SCHOOL FUND	2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
1.5120.014.146	Salary - Technical Assist. VoCATS		12,122	Salary for VoCATS assistant	
1.5120.014.162	Substitutes	3,000	3,000	Substitute pay for teachers	
1.5120.014.163	Substitute Pay	675		Substitute pay for staff development	
1.5120.014.196	Salary - Workshop Participant	200		Salary - Workshop participant	
1.5120.014.211	Employers Soc. Sec. Cost	1,000	1,133	Social Security - Substitutes	
1.5120.014.221	Employers Retirement Cost		987	Budgeted at 8.14%	
1.5120.014.231	Employers Hospital Cost		1,727	Budgeted at \$4,317/employee	
1.5120.014.312	Workshop Expenses	8,350	5,777	Workshop expenses for teacher	
1.5120.014.314	Printing & Binding	300	800	Printing charges for material copied at print shop	
1.5120.014.332	Travel	3,000	3,000	Travel for CDC's, co-op teachers	
1.5120.014.333	Field Trips	1,500	1,500	Activity bus charges for field trips	
1.5120.014.411	Instructional Supplies	13,225	19,657	Middle and High School classroom materials & supplies	
1.5120.014.418	Computer Software	18,318	200	Software & other supplies purchases, disks, cartridges	
1.5120.014.422	Repair Parts & Materials	3,900	3,900	Repairs & replacement parts for classroom equipment & labor	
1.5120.014.461	Non-Capitalized Equipment		6,600	Small equipment needs for middle & high schools	
1.5120.014.462	Purchase of Computer		5,000	Small equipment needs for middle & high schools	
1.5120.014.541	Purchase of Equipment		5,000	Small equipment needs for middle schools classrooms	
1.5120.014.542	Computer Hardware		10,000	Purchase of computers, printers, etc. for classroom use	
1.5860.014.146	Salary - Technology Assistant	25,918		Salary for Technology Assistant	
1.5860.014.184	Longevity Pay	787		Longevity pay for Tech. Assistant	
1.5860.014.211	Employers Soc. Sec. Cost	1,982		Social Security for Technology Assistant	
1.5860.014.221	Employers Retirement Cost	2,109		Retirement for Technology Assistant	
1.5860.014.231	Employers Hospital Cost	2,078		Hospitalization for Technology Assistant	
1.6120.014.151	Salary - Office Personnel	38,828	48,682	Salary for Office Support	
1.6120.014.184	Longevity Pay	825	1,500	Longevity pay for Office Support	
1.6120.014.211	Employers Soc. Sec. Cost	2,972	3,396	Social Security for Office Support	
1.6120.014.221	Employers Retirement Cost	3,165	3,476	Retirement for Office Support	
1.6120.014.231	Employers Hospital Cost	3,740	3,812	Hospitalization insurance for Office Support	
1.6120.014.311	VoCATS Contract	55,485	49,498	VoCATS Contract	
1.6120.014.312	Workshop Expenses	2,000	2,000	Support staff workshop expense	
1.6550.014.171	Salary - Driver	400		Salary for bus driver	
1.6550.014.211	Employers Soc. Sec. Cost	100		Social Security for bus driver	

ROCKINGHAM COUNTY SCHOOLS

015 TECHNOLOGY FUND		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.015.163	Substitutes		16,000		Substitutes for Teachers/Media to Attend Staff Development	
1.5110.015.197	Salary - Workshop Instructor		15,000		Salary for Summer Workshop Instructors	
1.5110.015.211	Employers Soc. Sec. Cost		1,270		Social Security for Subs & Workshop Instructors	
1.5110.015.221	Employers Retirement Cost		953		Retirement for Subs and Workshop Instructors	
1.5110.015.312.000.905	Workshop Teachers	7,000	2,400		Staff Development for JST Personnel	
1.5110.015.411.000.915	Non-Capitalized equipment	54,000	38,069		Software licenses and annual renewals for instructional technology	
1.5110.015.418.000.905	Software	10,000	2,000		Upgrading and Installation of Software	
1.5110.015.461.000.915	Non-Capitalized equipment	177,711			Upgrading and Installation of Software	
1.5110.015.462.000.915	Non-Capitalized equipment	50,000	32,000		Computers under \$2,000 for media centers & flex labs	
1.5110.015.542	Computer Hardware		50,000		Computers, Laptops, Servers - over \$2,000	
1.6400.015.311	Contracted Services - Tech		7,500		Contracted Services for Software Licenses, Wiring & Communications Maintenance	
1.6400.015.343	Telecommunications				Telecommunications for Media & Technology - Nextel	
1.6400.015.326.000.905	Computer Repairs				Parts & related services for repair of computers, and telecommunication equipment repairs	
1.6400.015.411.000.915	Lease/Purchase/Supplies	8,807			Network Copier/Printer Lease for Media & Technology - Copier	
1.6400.015.542.000.905	Computer Equipment	40,000	6,800		Network Equipment, servers, over \$2,000	
	Total	347,518	171,992			

Explanation:

The State Technology Fund is based on a per student initial allocation, and then revisions based on fines and forfeitures collected by the state and distributed to school districts.

The 905 suffix refers to expenditures for Technology Services.

The 915 suffix refers to expenditures for Instructional Technology & Media.

9/5/08

ROCKINGHAM COUNTY SCHOOLS

022 MENTOR POSITIONS		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.022.193	Mentor Pay	75,194		Salary for Mentors of 1st year teachers
1.5110.022.211	Employers Soc. Sec. Cost	5,752		Budgeted at 7.65%
1.5110.022.221	Employers Retirement Cost	6,121		Budgeted at 8.14%
	Total	<u>87,067</u>		

STATE PUBLIC SCHOOL FUND
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
1.5110.024.121	Salary - Teachers	75,000		1.5 teaching positions (in lieu of AP and .5 teachers at ECHS Tutoring money for the schools \$15,000 for Math Teachers at Reidsville High/other at McMichael High
1.5110.024.143	Salary - Tutor	43,182		
1.5110.024.183	Salaries	45,000		
1.5110.024.196	Salary - Stipends	5,000		
1.5110.024.197	Salary - Workshop Instructor	10,000		Workshop Stipends
1.5110.024.211	Employers Soc. Sec. Cost	13,631		Workshop Salaries
1.5110.024.221	Employers Retirement Cost	14,504		FICA @ 7.65%
1.5110.024.231	Employers Hospital Cost	6,235		Retirement Cost 8.14%
1.5110.024.311	Contracted Services	155,000		Hospitalization
1.5110.024.312	Workshop Expenses	10,000		America's Choice cost, focused leadership solutions, leadership training from Dr. Larry Coble.
1.5110.024.411	Supplies & Materials	90,000		Staff Development Material/Books
1.5110.024.418	Computer Supplies	16,000		Peripheral Equipment for ACTIVBOARDS
1.5110.024.461	Non-Capitalized Equipment	360,276		United Steaming ACTIVBOARDS
	Total	843,828		

Explanation:

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

- 1 - provide instructional positions or instructional support positions, and/or professional development
- 2 - provide intensive in-school and/or after school remediation
- 3 - purchase diagnostic software and progress-monitoring tools; and
- 4 - provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.

A plan for expenditures is written each year and approved by the North Carolina Department of Public Instruction.

ROCKINGHAM COUNTY SCHOOLS

027 TEACHER ASSISTANTS		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.027.142	Salary - Teacher Assistant	3,602,859	3,378,852	Budgeted at 7.65%		
1.5110.027.211	Employers Soc. Sec. Cost	275,618	258,482	Budgeted at 8.14%		
1.5110.027.221	Employers Retirement Cost	293,273	264,564	Budgeted at \$4,157/employee (155)		
1.5110.027.231	Employers Hospital Cost	644,267	630,938	Exceptional Children Assistants		
1.5210.027.142	Salary - Teacher Assistant	55,712	52,600	Budgeted at 7.65%		
1.5210.027.211	Employers Soc. Sec. Cost	4,262	4,024	Budgeted at 8.14%		
1.5210.027.221	Employers Retirement Cost	4,535	4,119	Budgeted at \$4,157/employee (2)		
1.5210.027.231	Employers Hospital Cost	8,314	8,194			
	Total	4,888,840	4,601,773			
Provides funding for salaries and benefits for regular and self-contained teacher assistants.						
Funds are allotted currently based on \$1,083 per K-3 ADM.						
This pays for approximately 157 teacher assistants.						
There are also approximately 15 assistants paid from low wealth funds, and 5 locally paid positions.						

028 STAFF DEVELOPMENT		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.028.163	Substitute Pay	55,768	34,872		Includes State Portion of Schools Staff Development	
1.5110.028.196	Stipends	500	3,750			
1.5110.028.197	Salary - Instructor	2,000			Staff development Instructor	
1.5110.028.211	Employers Soc. Sec. Cost	4,458	3,003		Budgeted at 7.65%	
1.5110.028.221	Employers Retirement Cost	204	200		Budgeted at 8.14%	
1.6200.028.312	Workshop Expenses	3,000	3,000			
1.6300.028.312	SEA System	4,792	4,792			
1.6610.028.312	Workshop Expenses	6,500	4,000			
1.6620.028.312	Workshop Expenses	4,000	4,000			
1.6710.028.312	Workshop Expenses	3,000	3,000			
1.6940.028.197	Salary - Instructor		1,075			
1.6940.028.211	Employers Soc. Sec. Cost		98		Budgeted at 7.65%	
1.6940.028.221	Employers Retirement Cost		100		Budgeted at 8.14%	
1.6940.028.312	Workshop Expenses	63,886	73,009			
	Total	148,108	134,899			

Explanation:
 PRC 028 funds are used to provide system-wide initiatives, tuition reimbursement for staff members and staff development training to administrators and teachers. Funds are also used for substitutes for teachers while attending staff development training.

Allotted at \$750 per LEA, then 25% of total is allotted equally and 75% allotted based on ADM.

ROCKINGHAM COUNTY SCHOOLS

029 BEHAVIORAL SUPPORT		STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5210.029.121	Salary - At-Risk-Liaison	48,770	47,610	1(2 part-time) crisis invention & direct service teachers		
1.5210.029.142	Salary - Teacher Assistant	42,534	20,844	2 assistants assigned to work directly with at risk students		
1.5210.029.211	Employers Soc. Sec. Cost	6,985	5,237	Social Security Cost @ 7.65%		
1.5210.029.221	Employers Retirement Cost	7,432	5,360	Retirement Cost @ 8.14%		
1.5210.029.231	Employers Hospital Cost	7,279	13,204	Hospitalization cost		
	Total	113,000	92,255			
<p>Explanation:</p> <p>Revenue (1) Behavioral Support Services Funds (PRC 29) are allotted on a needs basis. All requests for funds must include a completed Behavioral Support Service Funding Request form (with appropriate signatures) and a copy of the students' IEPs. The IEP shall address all the required components as delineated in 1.507(c)(1-12). (2) Funds are designated as add-on funds. They are to be used to make the "critical difference" in the successful development and implementation of the IEP. These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds). They are to be used only to provide services to approved eligible assaultive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are evaluated according to specific criteria listed in procedures.</p>						
<p>Expenditures: Rockingham County Schools utilizes the PRC 29 funds to provide direct services to At Risk students. Rockingham County currently has close to 100 children identified At Risk by Mental Health. The cost of 1 (2 part-time) teachers & 2 assistants are assigned to this budget.</p>						

031 LOW WEALTH SUPPLEMENTAL FUNDING		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.031.121	Salary - Teacher	730,320	724,080	24 Additional teachers @ A-0.
1.5110.031.142	Salary - Teacher Assistant	363,500	333,750	15 teacher assistants.
1.5110.031.181	Supplementary Pay	1,290,633	1,258,398	
1.5110.031.211	Employers Soc. Sec. Cost	182,410	177,191	Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	194,094	181,361	Budgeted at 8.14%
1.5110.031.231	Employers Hospital Cost	162,106	159,783	Budgeted at \$4,157/employee (39)
1.5400.031.151	Salary - Clerical	1,114,500	1,093,000	Additional clerical support (34 positions) Increased by 5%
1.5400.031.211	Employers Soc. Sec. Cost	85,260	83,615	Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	90,721	85,582	Budgeted at 8.14%
1.5400.031.231	Employers Hospital Cost	141,338	143,395	Budgeted at \$4,157/employee (34)
	Total	4,354,882	4,240,155	Estimated 5% increase
<p>This is a dollar allotment to provide supplemental funds in counties that do not have the ability to generate revenue to support public schools at the state average level (per a legislated formula). The funding is to allow those counties to enhance the instructional program and student achievement.</p> <p>The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded.</p> <p>The funds must be used only for:</p> <ul style="list-style-type: none"> Instructional positions Instructional support position Clerical positions Instructional equipment 				
	Staff development			24 teachers
	Fringe benefits			15 teacher assistants
	Supplements for instructional personnel			34 Clerical positions
	Instructional supplies & materials			Supplements

ROCKINGHAM COUNTY SCHOOLS

032 CHILDREN WITH SPECIAL NEEDS		STATE PUBLIC SCHOOL FUND		COMMENTS	
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET		
APPROPRIATIONS					
1.5210.032.121	Salary - Teachers	2,771,805	2,705,664	Salary for 71.75 teachers	
1.5210.032.128	Salary - Retired Teacher		86,150	Salary for 1 retired teachers	
1.5210.032.133	Salary - Psychologist	308,291	335,313	Salary for 6 psychologists	
1.5210.032.142	Salary - Teacher Assistants	257,346	246,481	Salary for 11.4 teacher assistants	
1.5210.032.146	Salary - Other Assignments - HB	50,000	25,000	Other assignments - homebound	
1.5210.032.162	Substitute Pay - Sick	50,000	50,000	Substitute Pay - Sick	
1.5210.032.163	Substitute Pay - Workshops	15,000	15,000	Sub-pay for workshops	
1.5210.032.167	Teacher Assistant Substitute for Teacher	10,000	4,000	Substitute Pay when assistant subs for teacher	
1.5210.032.196	Workshop Stipends	3,000	3,000	Workshop participant stipends	
1.5210.032.199	Overtime Pay	1,000	750	Overtime Pay	
1.5210.032.211	Employers Soc. Sec. Cost	265,183	265,559	Social Security Cost @ 7.65%	
1.5210.032.221	Employers Retirement Cost	275,307	258,437	Retirement Cost @ 8.14%	
1.5210.032.228	Retirement - Retired		10,080	Retired teacher retirement cost @ 11.7%	
1.5210.032.231	Employers Hospital Cost	372,675	363,199	Hospitalization Cost @ \$4,097 (88.65)	
1.5210.032.311	Contracted Services	50,000	55,000	Contracted Services	
1.5210.032.312	Workshop Expenses	25,000	20,500	Instructional workshop expenses	
1.5210.032.313	Advertising Fees	500	500	Advertising Fees	
1.5210.032.314	Printing & Binding	2,500	3,000	Printing & Binding	
1.5210.032.326	Contracted Repair	7,000	4,500	Contracted Repair	
1.5210.032.327	Rental	100	100	Rental	
1.5210.032.332	Travel	20,000	18,000	Travel reimbursement	
1.5210.032.333	Field Trips	6,500	5,000	Field trip cost	
1.5210.032.351	Tuition Fees	500	1,000	Tuition Cost	
1.5210.032.411	Supplies & Materials	51,000	55,572	Supplies & Materials	
1.5210.032.418	Computer Supplies	1,000	1,000	Computer Software	
1.5210.032.422	Repair, Parts & Materials	3,000	2,500	Repair, parts, and materials	
1.5210.032.459	Other Food Purchases	2,500	2,000	Food Purchases	
1.5210.032.461	Non-Capitalized Equipment	5,000	6,500	Non-Capitalized Equipment under \$2000	
1.5210.032.462	Non-Capitalized Computer Hardware	25,000	10,000	Non-Capitalized Hardware under \$2000	
1.5210.032.541	Equipment	5,000	5,000	Equipment over \$2000	
1.5210.032.542	Computer Hardware	5,000	5,000	Computer Hardware over \$2000	
1.5220.032.145	Salary - Occupational Therapist	119,122	165,501	Salary for 3.74 occupational therapists	
1.5220.032.211	Employers Soc. Sec. Cost	9,113	12,661	Employers social security cost @ 7.65%	

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1.5220.032.221	Employers Retirement Cost	9,697	9,191	Retirement Cost @ 8.14%
1.5220.032.231	Employers Hospital Cost	12,471	12,291	Hospitalization Cost
1.5220.032.312	Workshop Expenses	1,000		Occupational Therapist workshop expenses
1.5220.032.332	Travel	3,500	2,500	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	3,500	5,000	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	365,780	384,610	Salary for 10 teachers (preschool)
1.5230.032.142	Salary - Preschool Teacher Assistant	78,640	36,023	Salary for 1.6 teacher assistant (preschool)
1.5230.032.162	Substitute Pay	2,500	1,000	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	500	500	Sub-pay for workshops (preschool)
1.5230.032.211	Employers Soc. Sec. Cost	34,228	32,293	Social Security Cost
1.5230.032.221	Employers Retirement Cost	36,176	32,975	Retirement Cost
1.5230.032.231	Employers Hospital Cost	52,378	43,428	Hospitalization Cost
1.5230.032.311	Contracted Services	5,000	3,000	Contracted Services (preschool)
1.5230.032.312	Workshop Expenses	2,500	1,000	Workshop expenses (preschool)
1.5230.032.313	Advertising Fees	300	300	Advertising Fees (preschool)
1.5230.032.314	Printing & Binding	500	750	Printing & Binding (preschool)
1.5230.032.326	Contracted Repair	1,000	1,000	Contracted Repair (preschool)
1.5230.032.331	Contracted Pupil Transportation	6,000	500	Contracted preschool transportation
1.5230.032.332	Preschool Travel	5,000	1,500	Travel reimbursement (preschool)
1.5230.032.333	Field Trips	5,500	5,000	Field Trip (preschool)
1.5230.032.351	Tuition Fees	500	250	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	12,000	8,985	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	2,000	2,000	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	5,000	1,000	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	1,500	2,000	Non-Capitalized equipment under \$2000 (preschool)
1.5230.032.462	Non-Capitalized Hardware - Under \$2000	7,500	2,000	Non-Capitalized hardware under \$2000 (preschool)
1.5230.032.541	Equipment - over \$2000	2,000	500	Equipment over \$2000 (preschool)
1.5230.032.542	Computer Hardware - over \$2000		500	Computer hardware over \$2000 (preschool)
1.5240.032.132	Speech Teachers	957,341	937,568	Salary for 18.75 speech therapists
1.5240.032.211	Employers Soc. Sec. Cost	73,237	71,724	Social Security Cost
1.5240.032.221	Employers Retirement Cost	75,381	70,983	Retirement Cost
1.5240.032.231	Employers Hospital Cost	78,983	76,819	Hospitalization Cost
1.5240.032.312	Workshop Expenses	2,000	2,000	Workshop expenses for speech therapist
1.5240.032.332	Travel	2,000	2,000	Travel reimbursement for speech therapist
1.5240.032.411	Supplies	5,000	4,000	Supplies & material cost for speech therapist
1.5240.032.461	Non-Capitalized Equipment	5,000	5,000	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	176,310	173,230	Salary for 2 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	13,488	13,252	Social Security Cost for speech therapist
1.5241.032.221	Employers Retirement Cost	14,352	13,564	Retirement Cost for speech therapist

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1.5241.032.231	Employers Hospital Cost	16,628	16,388	Hospital Cost for speech therapist
1.5241.032.311	Contracted Speech Services	28,389		Contracted Services - Speech
1.5241.032.312	Workshop Expenses	2,000	1,000	Workshop expenses for preschool speech therapist
1.5241.032.332	Travel	6,000	2,772	Travel reimbursement for preschool speech therapist
1.5241.032.411	Supplies	3,500	2,000	Supplies & material cost for preschool speech therapist
1.5250.032.311	Contracted Services - Audio	911	500	Contracted audiology services
1.5840.032.145	Salary - Health Specialist	107,360	46,030	Salary for 1 day treatment director
1.5840.032.211	Employers Soc. Sec. Cost	8,213	3,521	Social Security Cost
1.5840.032.221	Employers Retirement Cost	8,739	3,604	Retirement Cost
1.5840.032.231	Employers Hospital Cost	12,471	4,097	Hospital Cost
1.5840.032.311	Contracted Services - Physical Therapy	1,000	1,500	Contracted physical therapy services
1.5870.032.312	Instructional Workshop/Staff Deve.		1,000	Instructional workshop expenses
1.6200.032.151	Salary - Office Personnel	6,000	6,000	Salary for 1 part-time office personnel
1.6200.032.211	Employers Soc. Sec. Cost	459	459	Social Security Cost
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	2,500	1,500	Non-Instructional Workshop Expense
1.6200.032.341	Telephone	2,500	1,200	Pager service cost
1.6200.032.361	Membership Dues & Fees	3,500	3,500	Dues & Fees
1.6201.032.311	Non-Instructional/Workshop Expenses	500		Non-Instructional Workshop Expense
1.6201.032.312	Workshop Expenses		2,000	Non-Instructional Workshop Expense
1.6201.032.341	Telephone	1,000	1,000	Telephone cost
	Total	6,988,874	6,800,274	

Explanation:

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

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

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

034 ACADEMICALLY GIFTED BUDGET

ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.5260.034.121	Salary - Teacher	451,304	457,080	Salaries for 10 certified AIG teachers
1.5260.034.151	Salary - Office Personnel	22,091		Pays 50% of Secretary's salary
1.5260.034.162	Substitute Pay	2,000	2,000	Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	2,000	2,000	Sub Pay for Staff Development for certified personnel
1.5260.034.197	Salary - Workshop Instructor	6,000	6,000	Coaches for high school academic teams
1.5260.034.211	Employers Soc. Sec. Cost	36,674	35,426	Contribution to Social Security System - teachers, coaches, secretary
	Employers Retirement Cost	39,023	28,575	Contribution to NC Retirement System - teachers, coaches, secretary
1.5260.034.231	Employers Hospital Cost	37,413	33,464	Contribution to NC Health Plan - teachers & secretary
1.5260.034.312	Workshop Expenses	4,000	10,000	Contracted staff development expenses
1.5260.034.332	Travel - Itinerant Personnel	2,000	2,000	Travel between schools and to professional meetings
1.5260.034.333	Field Trips	100	200	Travel for academic competitions
1.5260.034.361	Membership Dues & Fees	400		
1.5260.034.411	Supplies & Materials	35,129	17,754	Instructional materials and Office Supplies
1.5260.034.418	Computer Software/Supplies	2,000	500	Technology support for certified staff data management
1.5260.034.461	Non-Capitalized Equipment	25,000	500	Computer Equipment for teachers, directors & secretary
1.6300.034.151	Salary - Office Personnel		20,603	Pays 50% of secretary's salary
1.6300.034.211	Employers Soc. Sec. Cost		1,577	Contribution to Social Security System - secretary & coaches
1.6300.034.221	Employers Retirement		1,614	Contribution to Retirement System - secretary & coaches
1.6300.034.231	Employers Hospital Cost		2,092	Contribution to NC Health Plan - secretary 50%
1.6300.034.361	Membership Dues		400	Professional dues for Director and Lead Teacher
	Total	665,134	621,785	

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 to regular classroom teachers for K-2 students to foster critical and creative thinking skills development in all students at those grade levels.

ROCKINGHAM COUNTY SCHOOLS

052 LITERACY COACHES		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5110.052.135	Salary - Literacy Coaches	75,000		2 positions	
1.5110.052.211	Employers Soc. Sec. Cost	5,738		FICA @ 7.65%	
1.5110.052.221	Employers Retirement Cost	6,105		Retirement @ 8.14%	
1.5110.052.231	Employers Hospital Cost	8,314		Hospitalization @ \$4,157 (2)	
		<u>95,157</u>			
<p>Explanation:</p> <p>There are 200 positions statewide. They are allotted to the schools with the lowest average scores on the eighth grade end-of-grade reading test over the most recent three years for which data is available. Funding is to be used to pay salaries of literacy coaches at eligible schools designed by the State Board of Education. We received a position for Rockingham Middle School and Western Rockingham Middle School.</p>					

ROCKINGHAM COUNTY SCHOOLS

054 LIMITED ENGLISH PROFICIENT		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS				
1.5270.054.121	Salary - Teacher	283,212	270,921	6.70 teachers
1.5270.054.163	Workshop Sub	1,000		Workshop Sub
1.5270.054.211	Employers Soc. Sec. Cost	21,666	20,726	Social Security for LEP Teachers/Assistants
1.5270.054.221	Employers Retirement Cost	23,054	21,214	Retirement for LEP Teachers/Assistants
1.5270.054.231	Employers Hospital Cost	22,700	24,378	Hospitalization Cost for LEP Teachers/Assistants
1.5270.054.312	Workshop Expenses/Allowable travel	5,769		Workshop Expenses
1.5270.054.332	Travel	8,000		Travel for LEP Employees
1.5270.054.411	Instructional Supplies	5,004		Supplies for Instruction
	Total	370,405	337,239	
Longevity, & ABC Bonus are paid by the State.				
Explanation:				
Limited English Proficient is a program funded by the State Department of Public Instruction. The program is designed to provide additional help for those students who are limited in their use of the English Language. These students receive additional help from a certified teacher to help them function in the regular classroom. The program provides funds for additional teachers, supplies, staff development, and many other items as listed above.				
The budget above indicates the planned use of this money for the LEP.				

ROCKINGHAM COUNTY SCHOOLS

		STATE PUBLIC SCHOOL FUND		ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL)	
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5110.055.163	Substitute Teachers - Staff Development	1,858		Teaching for Results	
1.5110.055.211	Employers Soc. Sec. Cost	142		FICA at 7.65%	
1.5110.055.312	Workshop Expenses	8,000		Teaching for Results	
1.5110.055.315	Reproduction	6,000		Reproduction	
1.5110.055.333	Field Trips	14,000			
1.5110.055.411	Office Supplies	14,395		Graphing calculators, cameras, and other equipment and supplies	
1.5110.055.413	Textbooks	34,203		Includes college and high school texts	
1.5110.055.462	Computers and Carts	35,000		28 laptops and rechargeable carts	
1.5400.055.151	Office Support	31,981		Salary from support positions	
1.5400.055.211	Employers Soc. Sec. Cost	2,416		FICA at 7.65%	
1.5400.055.221	Employers Retirement Cost	2,604		Retirement at 8.14%	
1.5400.055.231	Employers Hospital Cost	4,157		Hospitalization Cost	
1.5830.055.131	Guidance Counselor Salary	45,628		Salary from support positions	
1.5830.055.211	Employers Soc. Sec. Cost	3,280		FICA at 7.65%	
1.5830.055.221	Employers Retirement Cost	3,714		Retirement at 8.14%	
1.5830.055.231	Employers Hospital Cost	4,157		Hospitalization Cost	
1.6110.055.311	Contracted Services/Liaison/Coach/Evaluation	89,492			
1.6110.055.312	Workshop Expenses	6,000		Leadership for Small School Success	
1.6110.055.332	Travel	2,000		Travel	
1.6110.055.341	Telephone	3,400		Long distance service	
1.6110.055.342	Postage	500		Postage	
1.6110.055.411	Office Supplies	1,261		Office supplies	
1.6550.055.311	Contracted Services/Transportation	7,000		Buses will run 10 days when RCS students are not in session	
	Total	321,188			

056 TRANSPORTATION		STATE PUBLIC SCHOOL FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.6550.056.165	Substitute Driver	2,000				Substitute Driver
1.6550.056.171	Bus Driver Salary	832,310	1,369,116			Salary of the bus drivers up to the state maximum of \$12.50; local supplement must pick-up any salaries above the state maximum
1.6550.056.172	Overtime Pay - Bus Driver	2,188				
1.6550.056.175	Salary - Transportation Personnel	544,901	482,362			(other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	152,318	141,638			Employers Soc. Sec. Cost
1.6550.056.221	Employers Retirement Cost	118,000	118,391			Employers Retirement Cost
1.6550.056.231	Employers Hospital Cost	254,000	254,000			Employers Hospital Cost
1.6550.056.326	Contracted Repairs & Maintenance		2,123			
1.6550.056.331	Contracted Transportation		5,000			Repairs that cannot be accomplished by the technician employed by the Transportation Department
1.6550.056.422	Repair Parts, Materials		1,588			
1.6550.056.423	Gas/Diesel Fuel	343,270	415,027			Gas/Diesel Fuel
1.6550.056.425	Tires & Tubes		21,944			Tires & Tubes
1.6550.056.551	Purchase of Vehicles		2,000			DOT road use tax
1.6550.056.552	License & Title Fees		12			
	Total	2,248,987	2,813,201			

Explanation:
 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.

061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT		STATE PUBLIC SCHOOL FUND	
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET
APPROPRIATIONS			
1.5110.061.411	Instructional Supplies	697,827	815,320
1.5110.061.413	Textbooks (non adopted)	21,500	
1.5110.061.414	Library Books	37,500	
1.5110.061.418	Computer Software	500	
1.5110.061.461	Non-Capitalized Equipment	22,032	
1.5110.061.462	Non-Capitalized Computers	30,576	
1.5110.061.541	Equipment	15,000	
1.5110.061.542	Computers	22,500	
	Total	847,435	815,320
<p>Explanation:</p> <p>Provides funds for Instructional Materials and Supplies, Instructional Equipment and Testing support.</p> <p>Funds are allotted at \$58.77 per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT testing.</p>			
	Allotment	847,435	815,320
	Teacher of the Year	3,100	2,900
	PSAT Testing	6,765	6,580
	Curriculum	18,310	21,229
	Allotted to Schools	814,259	784,611
	Unallocated	5,001	
<p>* The risk factors are used to adjust ADM to give a higher ADM to schools who need extra assistance because of higher risk students.</p> <p>The risk factors used are:</p> <ul style="list-style-type: none"> -% proficiency -% free and reduced lunch -% transient -% ESL/Migrant -% EC Population -% Performance Gap 			

ROCKINGHAM COUNTY SCHOOLS

These funds are allotted to the schools based upon the 10th day ADM.

SCHOOL NO. #	SCHOOL NAME	2008-2009		2007-2008	
		ALLOTMENT	ALLOTMENT	ALLOTMENT	ALLOTMENT
302	Bethany	26,375	24,545		
310	Central Elementary	24,620	28,222		
314	McMichael High School	59,356	58,830		
318	Douglass Elementary	26,168	25,589		
322	Draper Elementary	20,697	19,974		
327	Huntsville Elementary	31,123	27,626		
330	JE Holmes Middle	50,323	48,246		
334	John Dillard Primary	25,033	25,440		
338	Lawsonville Ave. Elementary	14,503	14,360		
344	Leaksville-Spray Elementary	28,852	26,781		
347	Lincoln Elementary	23,020	22,111		
350	Monroeton Elementary	29,162	27,626		
354	Morehead High School	62,298	61,066		
358	Moss Street Elementary	14,039	17,639		
362	New Vision Intermediate	14,865	14,211		
366	Reidsville High School	55,382	49,240		
374	Reidsville Middle School	41,549	42,333		
378	Rockingham County High School	64,259	60,122		
379	Rockingham County Early College High School	4,129	-		
380	Rockingham County Middle School	46,556	45,513		
386	South End Elementary	17,652	17,291		
390	Stoneville Elementary	27,355	25,837		
392	SCORE	6,813	4,969		
394	Western Rockingham Middle School	44,594	41,489		
398	Wentworth Elementary	27,923	27,875		
402	Williamsburg Elementary	27,613	27,676		
		814,259	784,611		

068 ALTERNATIVE SCHOOL		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5310.068.121	Salary - Teacher	199,390	197,260	Salaries for teachers at Alternative School	
1.5310.068.142	Salary - Teacher Assistant	39,690	56,749	Salaries for teacher assistants at Alternative School	
1.5310.068.162	Substitute Pay	5,000	5,000	To pay substitutes for Alternative School	
1.5310.068.211	Employers Soc. Sec. Cost	18,673	19,815	FICA @ 7.65%	
1.5310.068.221	Employers Retirement Cost	19,869	20,281	Retirement @ 8.14%	
1.5310.068.231	Employers Hospital Cost	29,099	20,485	Hospitalization @ 4.157/employee	
1.5310.068.311	Contracted Services (ALPS)	70,000	65,000	Alternative Program for Long Term Suspended Students	
1.5310.068.312	Workshop Expenses	2,000	1,000	Administrative Workshop Expenses	
1.5310.068.411	Supplies & Materials	5,000	2,000	Supplies & Materials needed at the Center	
1.5310.068.461	Non-Cap. Furniture & Equip (Inventoried)	4,000	2,000		
1.5820.068.151	Salary - Office Personnel	63,000	55,244	Salary for (2) clerical staff at Alternative School	
1.5820.068.211	Employers Soc. Sec. Cost	4,820	4,227	FICA @ 7.65%	
1.5820.068.221	Employers Retirement Cost	5,129	4,326	Retirement @ 8.14%	
1.5820.068.231	Employers Hospital Cost	8,314	8,194	Hospitalization @ 4.157/employee	
1.5830.068.131	Salary - Guidance Counselors	54,040	52,780	Salaries for School Counselors	
1.5830.068.211	Employers Soc. Sec. Cost	4,135	4,038	FICA @ 7.65%	
1.5830.068.221	Employers Retirement Cost	4,399	4,133	Retirement @ 8.14%	
1.5830.068.231	Employers Hospital Cost	4,157	4,097	Hospitalization @ 4.097/employee	
1.5850.068.311	Contracted Services (SRO)	40,000	40,000	School Resource Officer at SCORE	
1.6550.068.171	Salary - Driver	18,000	3,052	Salary for bus drivers for Alternative School	
1.6550.068.211	Employers Soc. Sec. Cost	1,377	234	FICA @ 7.65%	
1.6550.068.221	Employers Retirement Cost	1,466	239	Retirement @ 8.14%	
1.6550.068.231	Employers Hospital Cost	2,171		Hospitalization @ 4.157/employee	
1.6550.068.331	Extra Transportation	100	100	Transportation from Alternative School to other schools	
	Total	603,829	570,254		

Explanation:

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

STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	COMMENTS
069 AT-RISK STUDENT SERVICES		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5310.069.121	Salary - Teacher	447,250	450,100	Funds ISS, Remediation, and Dropout positions at HS & MS
1.5310.069.142	Salary - Teacher Assistant	231,255	225,647	Teacher Assistants
1.5310.069.162	Substitute Pay	12,390	12,390	Substitute for teachers paid from PRC 069
1.5310.069.167	Substitute Pay (Teacher Assistant)	1,805	1,805	Teacher Assistant Salary When Substituting
1.5310.069.191	Salary (HAL and Homebound)	62,843	68,843	Salary for Homework Assistance & Homebound Teachers
1.5310.069.199	Overtime Pay	1,820	1,820	Overtime Pay for Teacher Assistants
1.5310.069.211	Employers Soc. Sec. Cost	57,939	58,187	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	61,650	59,556	Retirement @ 8.14%
1.5310.069.231	Employers Hospital Cost	102,471	100,992	Hospitalization @ 4.157/employee
1.5310.069.411	Supplies & Materials	5,000	5,000	Supplies & Materials
1.5310.069.411.000.001	Supplies & Materials (Schools)	150,000	75,000	Allocations to schools to offer remediation according to School Improvement plan during the school year
1.5310.069.461	Non-Capitalized Equipment (Inventoried)	5,800	5,500	Unexpected Equipment Cost
1.5310.069.462	Non-Capitalized Comp. Equipment (Inventoried)	5,800	5,500	Unexpected Computer Cost
1.5310.069.541	Equipment - Capitalized	5,800	5,500	Unexpected Equipment Cost
1.5320.069.131	Salary - Social Worker	32,000	37,250	School Social Worker, lead Social Worker (Summer)
1.5320.069.211	Employers Soc. Sec. Cost	2,448	2,850	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	2,605	2,917	Retirement @ 8.14%
1.5320.069.231	Employers Hospital Cost	4,157	4,097	Hospitalization @ 4.157/employee
1.5830.069.131	Salary - School Counselors	5,000	75,870	School Counselors
1.5830.069.211	Employers Soc. Sec. Cost	383	5,805	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	407	5,941	Retirement @ 8.14%
1.5830.069.231	Employers Hospital Cost	15,012	8,194	Hospitalization @ 4.097 employee
1.5840.069.131	Salary - Health Services	1,149		(34.40% Nurse Position) Amount to be paid after grant.
1.5840.069.211	Employers Soc. Sec. Cost	1,222		FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	1,430		Retirement @ 8.14%
1.5840.069.231	Employers Hospital Cost	3,000		Hospitalization @ \$4,157/employee (34.40%)
1.5840.069.332	Travel	528,389	423,738	School Resource Officers for 4 Middle Schools & 4 High Schools
1.5850.069.311	SRO (8 Officers)	3,000	3,000	Workshop Expenses for Teachers
1.5870.069.312	Workshop Expenses	2,000	2,000	Phone services for Homework Assistance Line (HAL)
1.6200.069.341	Telephone	24,666	24,006	Phone services for Homework Assistance Line (HAL)
1.6210.069.341	Telephone	1,887	1,837	Clerical Staff (5)
1.6300.069.151	Salary - Office Personnel			FICA @ 7.65%
1.6300.069.211	Employers Soc. Sec. Cost			

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ROCKINGHAM COUNTY SCHOOLS

1.6300,069,221	Employers Retirement Cost	2,008	1,880	Retirement @ 8.14%
1.6300,069,231	Employers Hospital Cost	2,079	2,049	Hospitalization @ 4.157/employee
1.6550,069,171	Salary - Driver	19,388	15,000	Bus Driver salaries for Year Round Education
1.6550,069,172	Salary - Driver Overtime	200	200	Bus Driver Overtime Pay
1.6550,069,211	Employers Soc. Sec. Cost	1,499	1,163	FICA @ 7.65%
1.6550,069,221	Employers Retirement Cost	1,534	1,191	Retirement @ 8.14%
1.6550,069,331	Transportation	42,920	42,000	YRE Transportation
	Total	1,850,206	1,739,828	

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

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

Schools may trade in a teacher position for 1.4 assistants.

= 20 + 2 where needed = 22

072 STUDENT ACCOUNTABILITY		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5110.072.311	Contracted Services		59,403	Connect Ed	
1.5330.072.121	Salary - Teacher	108,736	167,513	Curriculum Support Personnel	
1.5330.072.128	Salary - Retired Teacher	12,423			
1.5330.072.142	Summer Survival Teacher Assistant		955		
1.5330.072.143	Salary - Tutor		46,922		
1.5330.072.191	Salary - Curriculum Development -Coaches		44,200		
1.5330.072.211	Employers Soc. Sec. Cost	16,604	17,377	Budgeted at 7.65%	
1.5330.072.221	Employers Retirement Cost	16,656	18,700	Budgeted at 8.14%	
1.5330.072.228	Matching Retirement Retired Teacher No Cap	1,454			
1.5330.072.231	Employers Hospital Cost	22,157		Budgeted at \$4.317/employee (5.33)	
1.5330.072.311	Contracted Services	81,826	19,046		
1.5330.072.312	Workshop Expenses - Staff Dev.		2,349		
1.5330.072.314	Printing		2,000		
1.5330.072.332	Travel for coaches		4,000		
1.5330.072.411	Instructional Supplies		168,009		
1.5330.072.462	Computer Hardware		10,000		
1.5350.072.121	Salary - Summer Academy		11,161		
1.5350.072.162	Substitutes - Summer Academy		273		
1.5350.072.211	Employers Soc. Sec. Cost		875		
1.5350.072.221	Employers Retirement Cost		899		
1.6550.072.171	Salary - Bus Driver		474	Bus Drivers for Summer School	
1.6550.072.211	Employers Soc. Sec. Cost		37		
1.6550.072.221	Employers Retirement Cost		38		
	Total	259,856	574,231		

Explanation:
 PRC 072 funds are allotted to meet the state mandate to provide focused intervention for students at risk of not meeting state promotion standards. Funds are designated to support district intervention efforts. This is a partial allotment. The remaining funds will be allotted after test scores are made public in October.

STATE PUBLIC SCHOOL FUND		2008 -2009	2007 -2008	
073 SCHOOL CONNECTIVITY		BUDGET	BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1,6400,073,343	Telecommunications - WAN	116		District Internet Access & WAN Connectivity
	Total	116		
<p>Explanation:</p> <p>This is a new allotment from the state to help implement a plan to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms.</p> <p>This is to provide partial funding for wide area networks in LEAs and internet connections with the intent of providing broadband access, equipment, and support services to create, improve, and sustain equity of access for instructional opportunities for public schools and educators.</p>				

ROCKINGHAM COUNTY SCHOOLS

130 TEXTBOOKS ACCOUNT CODE	STATE PUBLIC SCHOOL FUND DESCRIPTION	2008 -2009 BUDGET	2007 -2008 BUDGET	COMMENTS
APPROPRIATIONS 1.5110.130.412	State Textbooks	800,000		Estimated expenditures for state adopted textbooks. This has been moved from the local current expense fund.
	Total	800,000		
	Total	83,468,854	82,299,693	

Local Current Expense Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	DESCRIPTION	LOCAL CURRENT EXPENSE FUND		COMMENTS
		2008-2009 BUDGET	2007-2008 BUDGET	
REVENUES				
2.3701.000.000	Medicaid Administrative Outreach Prog.	195,000	250,000	Administrative Outreach Claiming (AOC) is Medicaid funding based on submitted claims from collected time sample data documenting eligible administrative duties performed that are associated with the provision of Medicaid services in the schools. This is expected to stop.
2.3700.000.000	ROTC Reimbursement	267,000	251,083	Estimated reimbursement for four schools Army - Morehead Air Force - McMichael/Rockingham Marines - Reidsville Increase of \$15,917
2.4110.000.000	County Appropriation	15,981,873	15,707,000	An increase of \$274,873 from commissioners. A 1.75% increase
2.4140.000.000	Local Government Sales Tax	40,000	32,000	
2.4210.000.000	Tuition & Fees	16,000	24,000	Funds from Out of County and Out of State Students
2.4410.000.000	Fines & Forfeitures	500,000	500,000	Estimate on current and historical earnings. Includes the proceeds of all penalties and forfeitures and all fines collected in the General Court of Justice in Rockingham County.
2.4420.000.000	Rental of School Property	20,000	20,000	
2.4430.000.000	Contributions	25,000	25,000	
2.4450.000.000	Interest	140,000	150,000	Estimate based on current earnings and rates.
2.4470.000.000	Reimbursements	30,000	30,000	
2.4490.000.000	Miscellaneous Revenue	25,000	25,000	
2.4880.000.000	Indirect Cost	281,025	400,000	Costs charged to Federal programs and Enterprise funds for overhead. Reduced Child Nutrition to 50%. They are unable to pay 100% and break even with new regulations and salary increases.
2.4890.000.000	Other Restricted Local Revenues	150,000	100,000	State Grant for School Nurse Initiative
2.4910.000.000	Fund Balance Appropriated	2,172,610	585,658	
2.4490.015.000	Technology	-	268,502	E-Rate reimbursements for wireless connecting - Expansion items
2.4490.032.000	Miscellaneous - Exceptional Children	225,000	415,386	
2.4910.032.000	Fund Balance Appropriated - EC	256,907	49,823	This is the carryover from a Reading/Math Grant received in 04-05
2.4430.034.000	Contributions	2,500	2,500	
2.4490.049.000	Preschool Income	569,840	527,940	Anticipated funding for 136 More at Four students

ROCKINGHAM COUNTY SCHOOLS

2.4890.050.000	Parent Center	-	1,000	Contributions to Program
2.4910.050.000	Fund Balance Appr. - Parent Ctr	8,000	6,203	Carryover
2.4890.051.000	Migrant	200		
2.4910.051.000	Fund Balance Appr. - Migrant	18,217	39,000	Carryover of Migrant Grant
2.4910.069.000	Fund Balance Appr. - Summer School	-	270	
2.3211.130.000	Textbooks	-	800,000	Estimated allotment from state for state adopted textbooks
2.3720.306.000	Medicaid Reimbursement Program	60,000	21,608	Exceptional Children Program
2.4910.306.000	Fund Balance Appropriated-Medicaid	76,178	162,341	
2.4910.403.000	Fund Balance Appropriated-Quality Sch	8,861	10,367	
2.4240.410.000	Early Childhood Center	478,929	429,582	
2.4210.410.000	Early Childhood Center			
2.4490.585.000	Annie Penn Trust Grant - School Nurse	30,425	48,095	Local will pick up the difference for the nurse
2.4910.585.000	Program			
2.4910.586.000	Fund Balance Appropriated -	22,594		
	School Nurse Grant			
	Fund Balance Appropriated -Student	1,771	2,000	
	Dental Services			
2.4890.587.000	Annie Penn Grant - Migrant	18,900	9,000	
2.4490.588.000	Annie Penn Trust Grant - Parent Ctr.	48,500	48,000	
	Resource Center			
2.4910.588.000	Fund Balance Appr. - Parent Resource Ctr	1,500	9,185	
2.4470.591.000	School Health Coordinator	63,051		
2.4910.592.000	Fund Balance Appr.-Conscious Discipline	13,329		
2.4490.715.000	Technology	496,095	166,000	Reimbursements and Erate reimbursement on phones, internet, & hosting
	Fund Balance Appr. - Technology		40,538	
2.4890.804.000	Reading is Fundamental	3,000	3,000	
2.4910.804.000	Fund Balance Appropriated-RIF	1,200	1,200	Carryover of Program Funds
2.4430.806.000	Childrens Fund Contributions	1,000		
2.4910.806.000	Fund Balance Appr.-Childrens Fund	2,000	2,500	
2.4430.809.000	Contributions - Scholar/Athlete	8,908		
2.4490.815.000	Cafeteria Benefits Revenue	588,000	500	
2.4910.819.000	Fund Balance Appropriated - School			
	Health Advisory			
2.4910.820.000	Fund Balance Appropriated -	45,812	16,501	
	Chapman Bequest			
2.4490.880.000	Print Shop Revenue	86,000	86,000	
2.4490.881.000	Activity Bus	36,000	36,000	Activity bus replacement costs.
	Total	23,016,225	21,302,782	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
001 REGULAR TEACHERS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	169,257	161,609	2 teachers @ A-1 (3,085/mo) 2 summer months for football coaches Testing Assistant 1 month cultural arts coordinator
				\$61,700 37,924 64,726 4,907 <u>169,257.00</u>
2.5110.001.135	Salary - Lead Teacher	46,998		
2.5110.001.181	Supplement Pay	1,450,000	1,317,000	Reflects teachers supplements @ 5% Includes \$75,000 for signing bonuses and \$120,000 for retention bonuses.
2.5110.001.211	Employers Soc. Sec. Cost	127,470	113,114	Employers Social Security Cost. 7.65% of all earnings
2.5110.001.221	Employers Retirement Cost	135,633	115,776	Employers Retirement Cost, budgeted at 8.14%.
2.5110.001.228	Employers Retirement - Retired Teacher	71,000	25,000	Employers Retirement Cost for retired teachers. 11.7% This is for Math/Science teachers at the 4 high schools and 4 middle schools and also for other payments to retired employees. All other retirees pay the 11.7%
2.5110.001.231	Employers Hospital Cost	16,628	12,549	\$4,157/year per employee. (4).
	Total	2,016,986	1,745,048	

ROCKINGHAM COUNTY SCHOOLS

002 ADMINISTRATIVE		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.6110.002.113	Salary - Directors	180,452	78,900	Directors salaries remaining after State Funds are expended.
2.6110.002.211	Employers Soc. Sec. Cost	13,805	6,036	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	14,689	6,178	Budgeted at 8.14%.
2.6110.002.231	Employers Hospital Cost	9,930	5,731	2,3887 x \$4,157
2.6580.002.113	Salary - Supervisor	51,156	49,800	
2.6580.002.181	Supplementary Pay	9,650	9,190	
2.6580.002.211	Employers Soc. Sec. Cost	4,652	4,513	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	4,950	4,619	Budgeted at 8.14%.
2.6580.002.231	Employers Hospital Cost	4,157	4,183	1 x \$4,157.
2.6610.002.113	Salary - Assistant Finance Officers	99,647	97,000	
2.6610.002.181	Supplementary Pay	6,000	6,000	
2.6610.002.211	Employers Soc. Sec. Cost	8,082	7,880	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	8,600	8,065	Budgeted at 8.14%.
2.6610.002.231	Employers Hospital Cost	4,157	4,183	1 x \$4,157.
2.6940.002.118	Salary - Assistant Superintendent	15,000	114,400	
2.6940.002.181	Supplement - Directors	15,000	15,000	
2.6940.002.187	Salary - Differential	65,646	37,500	Includes the travel for the Superintendent (\$400/month, \$6000/yr.) Associate Superintendent (\$500/month, \$6,000/year) and the travel for 2 Assistant Superintendents (\$325/month, \$3,900 year). Also includes local portion of salaries.
2.6940.002.211	Employers Soc. Sec. Cost	6,170	12,768	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	6,565	13,069	Budgeted at 8.14%.
2.6940.002.231	Employers Hospital Cost	4,528	4,183	
2.7200.002.113	Salary - School Food Service	2,593	2,350	Assistant director for child nutrition Supplement
2.7200.002.181	Supplementary Pay	3,605	3,170	Budgeted at 7.65%
2.7200.002.211	Employers Soc. Sec. Cost	3,836	3,244	Budgeted at 8.14%.
2.7200.002.221	Employers Retirement Cost	4,157	4,183	1 @ \$4,157
2.7200.002.231	Employers Hospital Cost			
	Total	572,027	541,223	

**LOCAL CURRENT EXPENSE FUND
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)**

ACCOUNT CODE	DESCRIPTION	BUDGET		COMMENTS
		2008-2009	2007-2008	
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	560,000	570,080	Based estimated on 07-08 figures
2.5110.003.211	Employers Soc. Sec. Cost	42,840	43,611	Budgeted at 7.65%
2.5400.003.151	Salary - Office Personnel	241,000	242,158	Office of the Principal - Increased by 5% plus 5 additional days for SIMS
2.5400.003.211	Employers Soc. Sec. Cost	18,437	18,525	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	19,618	18,961	Budgeted at 8.14%.
2.5400.003.231	Employers Hospital Cost	33,253	28,697	Budgeted at \$4.157/employee (8).
2.6110.003.151	Salary - Office Personnel	54,600	35,427	Reflects clerical funding remaining after use of state funds.
2.6110.003.211	Employers Soc. Sec. Cost	4,177	2,710	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	4,445		Budgeted at 8.14%
2.6110.003.231	Employers Hospital Cost	8,314		(2) at \$4.157
2.6540.003.173	Salary - Custodian	1,185,000	930,359	Reflects estimated salary costs after use of state funds.
2.6540.003.199	Overtime Pay	5,000	5,000	
2.6540.003.211	Employers Soc. Sec. Cost	91,035	71,530	Budgeted at 7.65%
2.6540.003.221	Employers Retirement Cost	96,866	73,239	Budgeted at 8.14%.
2.6540.003.231	Employers Hospital Cost	174,594	176,171	Budgeted at \$4.157/employee (42).
2.6610.003.151	Salary - Office Personnel	27,650	26,333	
2.6610.003.211	Employers Soc. Sec. Cost	2,115	2,015	Budgeted at 7.65%
2.6820.003.151	Salary - Office Personnel	44,000		NCWise trainer - 2 year position to implement NCWISE
2.6820.003.211	Employers Soc. Sec. Cost	3,366		Budgeted at 7.65%
2.6820.003.221	Employers Retirement Cost	3,582		Budgeted at 8.14%
2.6820.003.231	Employers Hospital Cost	4,157		Budgeted at 4.157/employee
Total		2,624,049	2,244,816	

ROCKINGHAM COUNTY SCHOOLS

005 SCHOOL ADMINISTRATORS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5400.005.116	Salary - Assistant Principals	444,000	515,057	Total local months is 104.5. See State 005 for more details. Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%, High School Assistant Principals at 7%, other Assistant Principals at 6%.
2.5400.005.181	Supplements - Principals	242,000	238,530	
2.5400.005.187	Principal Pay Differential	45,000	50,000	
2.5400.005.211	Employers Soc. Sec. Cost	55,922	61,475	Reflects funds needed to pay all principals based on total teachers. The State only funds principals based on number of state teachers. Funds to incorporate 101 rule for principals, in order that they will be paid at least 101% of their highest paid employee, on an annual basis. Also adds funds to pay for Assistant Principals who have National Board certification (~21,228) and would make more as a teacher. Budgeted at 7.65% Budgeted at 8.14%.
2.5400.005.221	Employers Retirement Cost	59,504	62,921	
2.5400.005.231	Employers Hospital Cost	41,570	40,970	
	Total	887,996	968,953	Budgeted at \$4,157/employee (10).

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
007 CERTIFIED SUPPORT		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5830.007.131	Salary - Guidance	43,000	42,000	Funds two months of summer guidance at each high school.
2.5830.007.211	Employers Soc. Sec. Cost	3,290	3,213	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	3,501	3,289	Retirement at 8.14%
2.5840.007.131	Salary - Nurse	123,291	89,140	2.73 School Nurse Positions reimbursed from State *
2.5840.007.211	Employers Soc. Sec. Cost	9,432	6,820	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	10,036	6,980	Retirement at 8.14%
2.5840.007.231	Employers Hospital Cost	11,357	8,366	Hospitalization @ 4,157 (2.73)
	Total	203,907	159,808	
Explanation:				
* These are state-funded positions.				
The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				

ROCKINGHAM COUNTY SCHOOLS

009 NON-CONTRIBUTORY EMPLOYEE BENEFITS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.009.184	Longevity	27,500	25,000	Increased by 10% Cost of longevity paid for locally paid instructional personnel. Permanent or part-time employees begin receiving longevity payments when they have 10 years of total qualifying state service. The payments are made the month of their anniversary. The payment is a percent of their salary depending upon the length of state service. The percentages are: 10 - 14 years 1.5% 15 - 19 years 2.25% 20 - 24 years 3.25% 25 or more years 4.5%
2.5110.009.188	Annual Leave	22,000	20,000	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% Budgeted at 8.14%.
2.5110.009.211	Employers Soc. Sec. Cost	3,786	3,443	Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	4,030	3,524	Budgeted at 8.14%
2.5400.009.184	Longevity	12,000		Budgeted at 7.65%
2.5400.009.211	Employers Soc. Sec. Cost	918		Budgeted at 8.14%
2.5400.009.221	Employers Retirement Cost	977		To budget for projected longevity costs for locally paid employees
2.6210.009.184	Longevity	50,000	60,000	
2.6210.009.188	Annual Leave	31,500	30,000	Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire
2.6210.009.211	Employers Soc. Sec. Cost	6,235	6,885	Budgeted at 7.65%
2.6210.009.221	Employers Retirement Cost	6,635	7,047	Budgeted at 8.14%.
	Total	165,581	155,899	

ROCKINGHAM COUNTY SCHOOLS

015 TECHNOLOGY	LOCAL CURRENT EXPENSE FUND	2008-2009	2007-2008	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
APPROPRIATIONS				
2.5110.015.462.000.905	Non-Capitalized Computer	40,000		Computers, switches, network equipment under \$2,000
2.5860.015.131	Salary - Instructional Support	124,750		3 instructional tech. specialists - Increased by (1)
2.5860.015.197	Staff Development Instructor	41,635		1 instructional tech specialist
2.5860.015.211	Employers Soc. Sec. Cost	12,729		Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	13,544		Budgeted at 8.14%.
2.5860.015.231	Employers Hospital Cost	16,628		Budgeted at \$4,157/employee (4)
2.6400.015.152	IT Technicians	354,000	376,205	Consists of 7 computer technicians plus (1) director
2.6400.015.211	Employers Soc. Sec. Cost	27,081	28,780	Budgeted at 7.65%
2.6400.015.221	Employers Retirement Cost	28,816	29,457	Budgeted at 8.14%.
2.6400.015.231	Employers Hospital Cost	33,256	33,464	Budgeted at \$4,157/employee (11)
2.6400.015.311.000.905	Contracted Services	100,000		Contracted services to support network infrastructures
2.6400.015.326	Computer Repairs		40,000	
2.6400.015.332.00.905	Travel - Tech Services	12,000		Mileage for Technology Services
2.6400.015.332.000.915	Travel - Instructional Travel	6,000		Travel & mileage for Instructional Technology
2.6400.015.343.000.915	Telecommunications - cellular	10,000		Cellular services for tech. office
2.6400.015.411.000.915	Supplies - Tech. Center	10,600	4,400	Destiny - OPAC, tech. supplies
2.6400.015.418	Computer Software	32,500		\$12,500 for student email, \$20,000 for email archiving & retrieval service. Expansion item
2.6400.015.461	Non-Capitalized Equipment	150,000		\$75,000 for proposed wireless at 3 erate ineligible high schools & 1 middle school, \$75,000 for proposed wireless at 7 erate ineligible elementary schools - expansion items.
2.6400.015.462	Non-Capitalized Computers	202,000		Computers under \$2,000 for secondary 21st Century EOC initiative.
2.6400.015.462.000.915	Non-Capitalized Computer Equipment	16,860		Computer under \$2,000
2.6510.015.343	Telephone - Data Lines		554,615	
	Total	1,232,399	1,066,921	

* The suffix 905 designates the use is for Technology Services

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

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
027 TEACHER ASSISTANTS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.027.142	Salary - Assistants	136,000	130,000	Consists of 5 locally paid assistants.
2.5110.027.199	Salary - Overtime	1,000	1,000	Estimated cost for any overtime required.
2.5110.027.211	Employers Soc. Sec. Cost	10,481	10,022	Budgeted at 7.65%
2.5110.027.221	Employers Retirement Cost	11,152	10,258	Budgeted at 8.14%.
2.5110.027.231	Employers Hospital Cost	20,785	24,582	Budgeted at \$4,157/employee (5).
	Total	179,418	175,862	

ROCKINGHAM COUNTY SCHOOLS

028 STAFF DEVELOPMENT		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.028.163	Substitute Pay	27,603	28,536	Includes local portion of schools allotment
2.5110.028.196	Salary - Workshop Participant	20,700	15,600	
2.5110.028.211	Employers Soc. Sec. Cost	3,696	3,443	Budgeted at 7.65%
2.5110.028.221	Employers Retirement Cost	1,885	1,214	Budgeted at 8.14%.
2.5110.028.312	Workshop Expenses - ILT	6,700	5,500	
2.6940.028.312	Workshop Expenses	24,416	30,707	
	Total	85,000	85,000	
Explanation: Staff development to supplement those funds received from the state.				

ROCKINGHAM COUNTY SCHOOLS

032 EXCEPTIONAL CHILDREN		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.032.121	Salary - Teacher	298,000	282,250	Salary for 9 teacher tradeoffs
2.5110.032.162	Substitute Pay	8,000	3,000	Substitute pay for 5110 series
2.5110.032.188	Annual Leave	1,000	1,000	Annual Leave
2.5110.032.211	Employers Soc. Sec. Cost	23,486	21,898	Employers Soc. Sec. Cost @ 7.65%
2.5110.032.221	Employers Retirement Cost	24,990	22,178	Employers Retirement Cost @ 8.14%
2.5110.032.231	Employers Hospital Cost	37,413	36,873	Employers Hospitalization Cost @4.097
2.5110.032.233	Unemployment Insurance		5,000	Unemployment Insurance Cost
2.5210.032.311	Contracted Services	6,000	10,000	Community Based Instruction Stipends
2.5210.032.332	Travel	1,000	1,000	Travel Reimbursements
2.5210.032.342	Postage	50		Postage costs
2.5210.032.411	Instructional Supplies	2,500	5,000	Supplies & Materials
2.5210.032.461	Non-Capitalized Equipment	2,500	7,500	Purchase non-capitalized equipment under \$2000
2.5210.032.462	Non-Capitalized Computer Equip.	10,000	5,000	Purchase non-capitalized computer equipment under \$2000
2.5210.032.541	Equipment	5,000	3,000	Purchase equipment over \$2000
2.5210.032.542	Computer Equipment	2,000	3,000	Purchase computer equipment over \$2000
2.5250.032.311	Contracted Services	5,000	6,000	Contracted services - Audiology
2.5830.032.131	Salary - Counselor	33,940	32,730	Salary for 1 counselor (trade off)
2.5830.032.211	Employers Soc. Sec. Cost	2,596	2,504	Employers Soc. Sec. Cost @ 7.65%
2.5830.032.221	Employers Retirement Cost	2,763	2,563	Employers Retirement Cost @ 8.14%
2.5830.032.231	Employers Hospital Cost	4,157	4,097	Employers Hospitalization Cost @4.097
2.5840.032.311	Contracted Services	5,000	7,611	Contracted services - Physical Therapy
2.6110.032.341	Telephone	500	500	Telephone Cost
2.6201.032.371	Insurance	1,000	2,505	CBT Insurance Cost
2.6910.032.233	Unemployment Compensation	5,012		Unemployment Cost
	Total	481,907	465,209	

Explanation:
 Vocational Rehabilitation pays stipends to Rockingham County Schools for qualifying students with special needs who are learning work skills; stipends are then paid to students from this account. Revenues and expenditures exactly match and are anticipated to be about the same next year.

ROCKINGHAM COUNTY SCHOOLS

Annin Penn Grant will generate approximately \$45,000 to use to hire the equivalent of a full time psychologist to work in the Student Health Centers. We will "trade off" by using monies to pay for a counselor in order to get a state slot for a highly paid psychologist.

Medicaid monies for CSS services have provided the main source of revenue. Mental Health works with us on this program for about 15 students. Student eligibility for services is determined by Mental Health. Monies generated cover costs of the program. We actually pay program costs from other EC funds utilizing these revenues for "trade offs". Being cautious, we are anticipating enough revenue for 9 "trade off" teachers.

ROCKINGHAM COUNTY SCHOOLS

034 ACADEMICALLY - INTELLECTUALLY GIFTED		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5260.034.351	Tuition Fees	2,500		Disbursement of the Tri-City Auto contributions for Academic Challenge Competition Scholarships
2.6800.034.351	Tuition Fees		2,500	
	Total	2,500	2,500	

ROCKINGHAM COUNTY SCHOOLS

036 CHARTER SCHOOLS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.8100.036.717	Transfer to Charter Schools	220,542	172,220	Local funds by law to be transferred from County Allocation and Fines & Forfeitures to Charter Schools to cover students from Rockingham County. Based upon \$11111/students for 197 students from the county, and \$8.50/student for fines & forfeitures. We currently send funds to 6 charter schools
	Total	220,542	172,220	

ROCKINGHAM COUNTY SCHOOLS

049 PRESCHOOL		LOCAL CURRENT EXPENSE FUND	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCT	CODE	DESCRIPTION			
APPROPRIATIONS					
2.5110.049.121		Salary - Teacher	321,000	272,850	Salary for 10 trade-offs
2.5110.049.162		Substitute Pay	5,000	5,000	Substitute Pay
2.5110.049.211		Employers Soc. Sec. Cost	24,939	21,256	Social Security Cost @ 7.65%
2.5110.049.221		Employers Retirement Cost	26,129	21,364	Retirement Cost @ 8.14%
2.5110.049.231		Employers Hospital Cost	41,570	40,008	Hospitalization Cost @4.097
2.5230.049.142		Salary - Assistants	19,626	18,909	Salary for 1 teacher assistant
2.5230.049.211		Employers Soc. Sec. Cost	1,501	1,447	Social Security Cost @ 7.65%
2.5230.049.221		Employers Retirement Cost	1,598	1,480	Retirement Cost @ 8.14%
2.5230.049.231		Employers Hospital Cost	4,157	4,097	Hospitalization Cost @4.097
2.5230.049.311		Contracted Services	10,000	55,000	Contracted services
2.5230.049.312		Workshop Expenses	5,000	2,000	Instructional workshop expenses
2.5230.049.326		Repair/Maintenance	5,000	2,500	Repair and maintenance
2.5230.049.331		Contracted Pupil Transportation	5,000		Preschool pupil transportation
2.5230.049.332		Travel	2,500	1,500	Itinerant travel
2.5230.049.333		Field Trips	5,000	5,000	Field Trips
2.5230.049.411		Instructional Supplies	45,000	30,000	Purchase instructional supplies
2.5230.049.459		Other Food Purchases	20,000	15,000	Purchase food/snacks
2.5230.049.462		Non-Capitalized Computer Equip.	15,000	10,000	Purchase computer equipment under \$2000
2.5230.049.541		Capitalized Equipment	5,000	7,000	Purchase equipment over \$2000
2.5241.049.311		Contracted Services	5,000	9,782	Contracted Speech Services
2.5830.049.231		Employers Hospital Cost		1,247	Hospitalization Cost @ \$4.317/employee
2.6201.049.312		Workshop Expenses	1,500	2,500	Director/coordinator workshop expenses
2.6580.049.422		Materials	320		Building permit
		Total	569,840	527,940	

Explanation:

Revenues: Monies are received from various sources to support inclusive efforts.

We anticipate funding from More at Four to serve one hundred seven 4-year olds based on their criteria.

Expenditures:

The cost of 10 teacher trade off's and 1 preschool teacher assistant has been assigned to this budget. In addition, funds will be used to support cost for repairs, renovations, etc. due to required NC licensing of Pre-K classes as well as to purchase materials and supplies not available through other funds. Funds are also used to support playgrounds and renovations.

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ROCKINGHAM COUNTY SCHOOLS

50 LOCAL PARENT INVOLVEMENT		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET		COMMENTS
APPROPRIATIONS					
2.5330.050.411	Materials	8,000	7,203		Purchase of books
	Total	8,000	7,203		
<p>Explanation:</p> <p>The Local Supplies & Materials Parent Center Local account was established for repair and replacement of materials for the center. The funds include damage/lost fees, laminating cost, donations from patrons and community/business donations.</p>					

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
2.5330.051.142	Salary - Teacher Assistant		13,364	
2.5330.051.211	Employers Soc. Sec. Cost		1,022	Social Security Cost @ 7.65%
2.5330.051.221	Employers Retirement Cost		1,088	Retirement Cost @ 8.14%
2.5330.051.231	Employers Hospital Cost		2,000	Hospital Cost @ \$4,315/employee
2.5330.051.311	Contracted Services		3,690	
2.5330.051.312	Workshop Expenses		7,000	Pay for Workshop Expenses for Migrant Employees
2.5330.051.332	Mileage		3,931	
2.5330.051.411	Supplies & Materials	17,217	3,021	
2.6200.051.422	Maintenance/Repair Vehicle	1,200	1,951	
2.6300.051.314	Print/Binding Fees		200	
2.6300.051.341	Telephone		500	
2.6300.051.342	Postage		500	
2.6300.051.411	Supplies & Materials		633	
2.6550.051.331	Pupil Transportation		100	
	Total	18,417	39,000	
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. This fund needs to remain open as there will be times when organizations, churches, etc donate to the Local Migrant Fund.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
OS6 TRANSPORTATION	DESCRIPTION	BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.6550.056.312	Workshop Expenses	5,000	5,000	
2.6550.056.326	Garage Maint. of Equipment	38,115	30,000	Outsourced repairs
2.6550.056.331	Contracted Transportation	5,000		Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	2,000	300	
2.6550.056.341	Telephone	30,000	15,000	Garage/Nexiel dispatch phones on schools buses/transportation employees
2.6550.056.342	Postage	100		
2.6550.056.411	Supplies	32,000	30,200	
2.6550.056.418	Computer Software		20,000	Conversion to new Computer System
2.6550.056.422	Repair Parts, Grease	188,000	275,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	242,384	200,000	Fuel yellow/activity buses/grounds/generator/support/service vehicle
2.6550.056.424	Oil	11,555	8,500	
2.6550.056.425	Tires & Tubes	55,000	60,600	
	Total	609,154	644,600	

Explanation:
 The mission of the Rockingham County Transportation Department is to provide transportation services to our student and staff population in the safest and most efficient way possible under the guidelines set forth by the Board of Education and the Department of Public Instruction with safety being the foremost objective and efficiency secondary.

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
061 INSTRUCTIONAL AND SCHOOL FUNDS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	114,804	119,750	Allotted at \$10/ADM Based on Projected Enrollment of 14,415 adjusted to 15,765 to include various risk factors at each school. The state allots instructional supplies at \$58.77/ADM. Schools will be allowed to move funds to and from 5110 with the 5400 codes as part of the school based management flexibility. This reflects projected transfers to operations by 3 high schools. The funds budgeted here are what the schools decided to budget from their local allotment.
2.5110.061.414	Library Books	16,370	8,000	
2.5110.061.462	Non-Capitalized Computer Equipment	10,500		
2.5400.061.311	Maintenance Contracts	123,333	124,425	Only schools funds are reflected here. Funds have been allotted to schools, and the schools have budgeted their allotment by line item. High Schools are allotted at \$36.74/ADM as adjusted for risk factors and K-8 schools are allotted at \$24.98/ADM as adjusted for risk factors.
2.5400.061.315	Reproduction	159,972	159,467	
2.5400.061.332	Travel	45,548	46,211	
2.5400.061.341	Telephone	94,104	91,415	
2.5400.061.342	Postage	22,161	22,460	
2.5400.061.361	Membership Dues & Fees	6,058	6,462	
2.5400.061.411	Office Supplies	25,150	26,810	
2.5400.061.462	Non-Capitalized Computers	2,000		
Total		620,000	605,000	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
069 AT-RISK STUDENT SERVICES				
APPROPRIATIONS				
2,5840,069,312	Workshop Expenses		270	Workshop Expenses for local nurses
	Total		270	

ROCKINGHAM COUNTY SCHOOLS

130 TEXTBOOKS	LOCAL CURRENT EXPENSE FUND	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS 2.5110.130.412	State Textbooks		800,000	Estimated allotment from state for state adopted textbooks This has been moved to the State Public School Fund
	Total		800,000	

ROCKINGHAM COUNTY SCHOOLS

306 MEDICAID REIMBURSEMENT		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5240.306.132	Salary - Speech Therapists	58,730	106,530	Salary for 1 speech teacher
2.5240.306.183	Bonus Pay	1,500	1,000	Bonus pay
2.5240.306.211	Employers Soc. Sec. Cost	4,608	8,226	Social Security @ 7.65%
2.5240.306.221	Employers Retirement Cost	4,903	8,420	Employers Retirement Cost @ 8.14%
2.5240.306.231	Employers Hospital Cost	4,157	8,773	Employers Hospitalization Cost
2.5240.306.311	Contracted Speech Services	30,780		Contracted speech services
2.5240.306.312	Workshop Expenses	1,500	1,000	Workshop expenses
2.6200.306.311	Contracted Services	30,000	50,000	Contracted services
	Total	136,178	183,949	
<p>Explanation:</p> <p>Revenue: Monies are generated based on strict Medicaid guidelines for reimbursement for specific services provided in the schools. Currently, services eligible for reimbursement include therapy and assessments performed by speech pathologists, occupational therapists, physical therapists, and audiologists.</p> <p>Expenditures: Based on our signed contract with Medicaid, these monies may only be used to support therapy services. Therefore we utilize these monies to employ speech therapists. We will use some of the fund balance that we expect at the end of the year in this area combined with anticipated revenues for the 2008-09 year to pay for 1 therapist in the 2008-09 school year.</p>				

ROCKINGHAM COUNTY SCHOOLS

403 QUALITY SCHOOLS		LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
2.5110.403.162	Substitute Pay	2,000	2,000	Substitute Pay		
2.5110.403.211	Employers Soc. Sec. Cost	154	154	Social Security Cost @ 7.65%		
2.5400.403.311	Contracted Services	3,050	3,050	Workshop facilitator's contracted services		
2.5400.403.312	Workshop Expenses	3,657	5,163	Workshop Expenses		
	Total	8,861	10,367			
Explanation: Revenues: Monies were received from the North Carolina Partnership for Excellence for the use of training administrators and teachers in the area of total quality.						

ROCKINGHAM COUNTY SCHOOLS

410 EARLY CHILDHOOD		LOCAL CURRENT EXPENSE FUND		
ACCOUNT	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
CODE				
APPROPRIATIONS				
2.7100.410.121.334	Salary - Teacher	57,670	67,920	1.25 FTE Teacher
2.7100.410.121.366	Salary - Teacher	15,868		4 FTE Teacher
2.7100.410.142.366	Salary - Teacher Assistants	30,430	18,709	1 FTE Assistant
2.7100.410.178.334	Salary - Hourly Associates	140,720	130,899	5 FTE & .5 PTE Child Care Workers
2.7100.410.178.366	Salary - Hourly Associates	90,225	88,525	4 FTE Child Care Workers
2.7100.410.183	Bonus		1,500	Bonus Pay
2.7100.410.184	Bonus	1,250		
2.7100.410.188	Annual Leave	1,000	1,000	Annual Leave Pay
2.7100.410.211	Employers Soc. Sec. Cost	25,793	13,591	Social Security Cost @ 7.65%
2.7100.410.221	Employers Retirement Cost	25,792	13,910	Retirement Cost @ 8.14%
2.7100.410.231	Employers Hospital Cost	48,429	51,213	Hospital Cost @ \$4,097/employee
2.7100.410.312	Instructional Workshop Expenses	1,200	1,200	Staff Development Expenses
2.7100.410.323	Water, Sewage, Garbage	1,200	1,200	Waste Management expenses
2.7100.410.326	Maintenance	500	500	Contracted Maintenance on Equipment
2.7100.410.332	Itinerant Travel	2,700	2,700	Travel reimbursement
2.7100.410.333	Field Trip	1,500	1,500	Field trip cost
2.7100.410.341	Telephone	1,900	1,900	Telephone cost for daycare centers
2.7100.410.411	Instructional Supplies	4,500	5,500	Instructional Supplies - General
2.7100.410.422	Repair Parts & Materials	1,500	1,500	Repair parts
2.7100.410.459	Other Food Purchases	22,500	22,500	Food purchases for daycare - breakfast/lunch
2.8100.410.392	Indirect Cost	4,252	3,815	Indirect Cost .896%
	Total	478,929	429,582	

ROCKINGHAM COUNTY SCHOOLS

Explanation:					
<p>These childhood centers each year have required supplemental funding to maintain operations. The infant and toddler rooms are the areas of our greatest financial loss. The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate More At Four and/or disability monies blended with students who are fee for service have higher student-teacher ratios therefore covering costs of teachers and assistants. Supplemental funding has recently come from local 49 monies. Expenditures: Funds are used to pay for center staff (salary and benefits), supplies and other needs. Many needs are determined based on licensure requirements.</p>					

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND
585 ANNIE PENN TRUST GRANT - NURSING

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5840.585.131	Salary - Nurse	39,617	42,580	School Nurse (1)
2.5840.585.181	Supplement Pay	1,981	2,129	Supplement for nurse
2.5840.585.183	Bonus/Differentiated Pay	600	600	
2.5840.585.211	Employers Soc. Sec. Cost	3,229	3,467	FICA at 7.65%
2.5840.585.221	Employers Retirement Cost	3,435	3,548	Retirement at 8.14%
2.5840.585.231	Employers Hospital Cost	4,157	4,052	Hospitalization at \$4,052/yr.
2.5840.585.332	Travel		1,026	Travel between schools and occasionally central office
2.5840.585.411	Supplies		4,000	BMI Scales for Schools
	Total	53,019	61,402	

Explanation:

Lawsonville, Moss Street and Williamsburg will share a school nurse during the 2008-2009 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.

This grant-funded position provides a school nurse for Williamsburg, Lawsonville Avenue and Moss Street through the APCT. It is a three year grant that started with the 2007-2008 school year as long as the Rockingham County School system continues to increase their contribution each year as defined in the grant.
Payment Schedule as follows:
2007-2008 - already completed

ROCKINGHAM COUNTY SCHOOLS

2008-2009				
1st Installment - 9.17.08 - \$15,425				
2nd Installment - 1.21.09 - \$7,500				
3rd Installment - 4.22.09 - \$7,500				
Total - \$30,425				
2009-2010				
1st Installment - 9.16.09 - \$7,625				
2nd Installment - 1.20.10 - \$4,000				
3rd Installment - 4.21.10 - \$4,000				
Total - \$15,625				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
586 STUDENT DENTAL SERVICES		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5840.586.311	Dental Services	1,771	2,000	
	Total	1,771	2,000	
Explanation: This fund is for emergency assistance for students who need dental services but are unable to afford them. It was given to us by the Annie Penn Community Trust				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
587 ANNIE PENN COMMUNITY TRUST MIGRANT EDUCATION		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5330.587.142	Salary for MEP Health Center	6,270	2,200	
2.5330.587.211	Employers Soc. Sec. Cost	480	169	
2.5330.587.311	Contracted Services	3,795	3,776	
2.5330.587.332	Travel	4,000	1,500	
2.5330.587.411	Supplies & Materials	4,355	1,105	
2.6300.587.341	Telephone		250	
	Total	18,900	9,000	
<p>Annie Penn Hispanic Health Connection purpose is to help the uninsured Hispanic families in Rockingham County acquire adequate health care. The grant intends to focus on meeting the cognitive, emotional, behavioral and social needs of Hispanic families through education, translation and referrals.</p> <p>Funding will be used also for prenatal care, crisis medical visits and dental emergencies. Migrant Education has written a grant for the 07-08 school year and will hear the results on their application in the fall.</p> <p>This budget reflects the planned use of this grant if funds are received for the 2008-09 school year.</p>				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
2.5330.588.143	Salary for Certified Tutors for Reidsville Parent Center	33,937	49,520	Salary for tutors during the day
2.5330.588.198	Tutors	10,000	3,788	Salaries for teachers who tutor
2.5330.588.211	Employers Soc. Sec. Cost	3,383	3,877	Retirement for employees tutoring
2.5330.588.221	Employers Retirement Cost	2,680		
	Total	50,000	57,185	
<p>Explanation:</p> <p>This Annie Penn Grant is used to employ certified teachers to tutor elementary children in the Reidsville Attendance Zone. The tutors and children come to the Reidsville Parent Resource Center located at BTWLC after school for tutoring. The teacher recommends the student for the program and there is a continual waiting list. When money and tutors are available this program runs on an abbreviated schedule during the summer months. On many occasions the Parent Center staff offers training for the parents while the student is tutored.</p>				

ROCKINGHAM COUNTY SCHOOLS

591 SCHOOL HEALTH COORDINATOR		LOCAL CURRENT EXPENSE FUND		COMMENTS
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
2.5840.591.153	Salary - Administrative Specialist	50,862		School Health Coordinator
2.5840.591.211	Employers Soc. Sec. Cost	3,891		FICA @ 7.65%
2.5840.591.221	Employers Retirement Cost	4,141		Retirement @ 8.14%
2.5840.591.231	Employers Hospital Cost	4,157		Hospitalization @ 4157 employee. PPO
	Total	63,051		
		APCT - 85%	53,594	
		RCS - 15%	9,457	
		Total	63,051	
<p>Explanation:</p> <p>The Annie Penn Community Trust is funding 85% of the salary and benefits costs for this position for three years which began with the 2007-2008 school year. Rockingham County Schools will fund the remaining 15%.</p>				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		592 ANNIE PENN COMMUNITY TRUST CONSCIOUS DISCIPLINE		COMMENTS
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
2.5110.592.311	Contracted Services	6,000		
2.5110.592.312	Staff Development	3,991		
2.5110.592.411	Supplies & Materials	3,338		
	Total	13,329		
Explanation: Annie Penn Conscious Discipline Grant's purpose is to fund training in the Conscious Discipline Program for Monroeton and Draper Elementary Schools.				

ROCKINGHAM COUNTY SCHOOLS

706 OTHER LOCAL TRANSPORTATION		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.6550.706.113	Salary - Director	60,168	58,558	Cost of Transportation Director.
2.6550.706.171	Salary - Drivers	50,000	50,000	Salaries above state maximum, and above state allotments
2.6550.706.175	Salary - Transportation Personnel	65,091	60,404	Local Costs for Transportation Employees.
2.6550.706.177	Salary - Work Study Students	4,200	4,200	
2.6550.706.181	Supplementary Pay	4,814	4,685	
2.6550.706.211	Employers Soc. Sec. Cost	14,097	13,605	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	14,658	13,597	Budgeted at 8.14%
2.6550.706.231	Employers Hospital Cost	10,393	10,458	Budgeted at \$4,157/employee (2.5)
2.6550.706.311	Contracted Services	25,000		Uniform Rentals - transported services
2.6550.706.326	Contracted Repairs & Maintenance	1,000		
2.6550.706.327	Rentals/Leases		13,000	
2.6550.706.411	Supplies & Materials	1,000		
	Total	250,421	228,507	
Explanation: PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

ROCKINGHAM COUNTY SCHOOLS

715 TECHNOLOGY	LOCAL CURRENT EXPENSE	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.715.461	Non-Capitalized Equipment		28,567	
2.5110.715.462	Non-Capitalized Computer		30,000	Servers, Switches, Desktop Computers
2.5860.715.131	ITS Salary		45,320	
2.5860.715.211	Employers Soc. Sec. Cost		3,467	Budgeted at 7.65%
2.5860.715.221	Employers Retirement Cost		3,689	Budgeted at 8.14%
2.5860.715.231	Employers Hospital Cost		4,317	Budgeted at \$4,317/employee
2.6400.715.197	Staff Development Instructor		43,117	Staff Development Instructor + 28.62% if an ITS Salary
2.6400.715.211	Employers Soc. Sec. Cost		3,334	FICA @ 7.65%
2.6400.715.221	Employers Retirement Cost		3,474	Retirement @ 7.83%
2.6400.715.231	Employers Hospital Cost		5,553	Hospitalization cost
2.6400.715.311	Contracted Services		20,700	
2.6400.715.332	Travel		15,000	
2.6400.715.462.000.915	Non-Capitalized Computer Equipment	86,004		Computers under \$2,000 for media centers and flex labs - 5 years rotation
2.6510.715.343.000.905	Telecommunications - WAN	410,091		District Internet Access and WAN Connectivity
	Total	496,095	206,538	

ROCKINGHAM COUNTY SCHOOLS

801 GENERAL OPERATIONS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.801.148	Other Instructional Salary	44,000	44,000	Includes \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5110.801.211	Employers Soc. Sec. Cost	3,366	3,366	Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	3,446	3,446	Budgeted @ 8.14%.
2.5110.801.232	Workers Compensation Ins.	125,000	136,000	Estimated cost of Local workers compensation insurance
2.5110.801.235	Life Insurance Cost	21,000	21,000	Estimated cost of \$6000/employee Life ins.
2.5110.801.311	Contracted Services	15,000	15,000	Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological, Contracting for Sign Language Interpretation
2.5110.801.332	Travel - Instructional Staff	42,000	29,500	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 58.5 cents per mile
2.5120.801.311	Contracted Services	24,232	22,027	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services. They provide counselors to the schools to provide transition services to students with special needs and at risk. They also provide minimal stipends to students at job sites.
2.5840.801.311	Contracted Services - Health Clinic	45,000	45,000	Funds for Student Health Services through Morehead Hospital.
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	3,000	3,000	
2.5840.801.371	Liability Insurance - Nurses	515	515	
2.5840.801.411	Supplies - Health Services	4,000	4,000	Supplies for nurses and social workers.
2.5890.801.412	Student Forms	35,000	35,000	Funds to utilize print shop
2.6110.801.314	Printing	36,000	36,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6110.801.332	Travel	1,782	1,782	Estimated cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School
2.6120.801.371	Insurance	1,500	1,500	Supplies for transportation information
2.6550.801.411	TIMS Supplies			

ROCKINGHAM COUNTY SCHOOLS

2.6550.801.423	Gas, Diesel Fuel	57,660	47,000	\$9000 per high school and \$2750 per middle schools;
2.6610.801.311	Contracted Services	8,000	8,000	Cost for required services, i.e. postage meter, check signer.
2.6610.801.326	Contracted Repairs/Maint. Equipment	32,000	32,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.
2.6610.801.332	Travel	2,600	2,500	Travel to schools, bank, etc.
2.6610.801.343	Telecommunications Network	10,000	10,000	Costs for state network (sips lines)
2.6610.801.361	Membership Dues	1,600	1,500	ASBO (Association of School Business Officials, GEOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA (American Institution of Certified Public Accountants).
2.6610.801.375	Fidelity Bond	5,250	5,250	Bonds for employees handling funds
2.6610.801.411	Supplies	45,000	45,000	Computer paper, copier paper, purchase orders, other forms, receipt books, checks
2.6620.801.311	Contracted Services	112,251	99,670	Our-source I.T Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.
2.6620.801.319	Criminal Records Checks	10,000	10,000	Costs for new employee criminal records checks
2.6620.801.326	HRMS Maintenance	6,820	6,331	Human Resource Management System (HRMS) software maintenance fee.
2.6622.801.313	Advertising	500	500	Advertising costs of recruitment.
2.6622.801.314	Printing	10,000	10,000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	10,500	10,500	Includes travel, subsistence, and fees for recruiting.
2.6622.801.411	Recruitment Supplies	3,500	3,500	Supplies needed for recruiting new teachers.
2.6710.801.411	Testing/Supplies	75,925	61,314	Testing supplies, benchmark assessment development and duplication, CogAT Testing, SAT Testing, PSAT Testing, testing equipment, test scoring costs, training costs, professional development, data warehouse costs, student forms.
2.6820.801.311	Contracted Services	50,000	50,000	The district's testing and accountability program provides local formative/benchmark testing, standardized tests (PSAT, SAT and CogAT), and test training, reporting and analysis services for local, EOG and EOC tests. The increase in this year's budget request is primarily due to the district-wide formative assessment initiative (benchmark and formative assessments).
2.6820.801.411	Supplies - Pupil Support	4,000	4,000	Funds to continue microfilming student records
2.6820.801.411	SIMS Supplies	28,500	28,500	Funds for student forms. Moved to 6710 - testing Supplies for student information management

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2.6850.801.319	Blood Borne Pathogen Program	5,000	5,000	systems (SIMS), Hepatitis serum for about 50 employees/year for employees in high risk positions. \$75/employee. Clinical Laboratory Improvement Amendments program registration certificate, and necessary training.
2.6910.801.192	Payment to Board Members	44,743	47,178	Reflects 4% increase. Reduced to 11 members for 7 months
2.6910.801.211	Employers Soc. Sec. Cost	3,423	3,610	Budgeted at 7.65%
2.6910.801.233	Unemployment Compensation	14,000	14,000	
2.6910.801.311	Contracted Services	57,000	23,000	Funds to contract from outside sources for needed services, includes \$3,750 for Web Based Board Policies, \$8,850 for IB affiliation fee. Redirections: Truancy Mediation program for \$15,000, \$11,250 for Medicaid Administrative Outreach Program filing, \$21,400 for salary study.
2.6910.801.313	Advertising	2,000	2,000	Board Advertising
2.6910.801.332	Travel	40,000	40,000	Board Travel. \$3,077 per member.
2.6910.801.361	Membership Dues & Fees	39,000	38,500	Funds Southern Association of Colleges and Schools (SACS) costs. \$12,000 for 15 Schools reaccreditations and \$6,975 for dues Includes National School Boards Association Dues, North Carolina School Boards Assoc. Dues, Legal Assistance Fund, Low Wealth Consortium, North Carolina Middle School Association, Chamber of Commerce dues.
2.6910.801.371	Liability Insurance	40,000	40,000	Insurance to adult volunteers
2.6910.801.379	Other Insurance	2,000	2,000	Funds for supplies for board use. Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations
2.6910.801.411	Supplies	33,000	33,000	Estimated Legal Costs
2.6920.801.311	Legal	47,000	47,000	Estimated Legal Costs
2.6930.801.311	Audit	36,750	35,175	Estimated Audit Cost
2.6940.801.315	Reproduction - Central Office	44,000	44,000	Estimated cost of postage
2.6940.801.342	Postage - Central Office	35,000	34,000	Principal & Assistant Principal meeting costs
2.6941.801.311	Contracted Services	8,000	8,000	Travel for the Superintendent's office
2.6941.801.332	Travel	10,000	10,000	Includes ASCD (Association of Supervisors and Curriculum Development), AASA (American Association of School Administration), Chambers, CEFP (Council of Educational Facility Planners, International), NCASCD (North Carolina Association of Supervisors and Curriculum Development)
2.6941.801.361	Membership Dues	12,000	12,000	
2.6941.801.411	Supplies	32,000	30,000	Central Office - supplies, subscriptions
2.6950.801.153	Salary - PIO	47,266	37,000	Salary for a Public Information Officer

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2.6950.801.211	Employers Soc. Sec. Cost	3,616	2,831	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	8,448	2,897	Budgeted at 8.14%
2.6950.801.231	Employers Hospital Cost	4,157	4,183	Budgeted at \$4.157/employee
2.6950.801.311	Other Expenses - Public Relations/Publ.	18,150	18,150	Costs of preparing and printing various jobs, budget for Annual Report, High School Handbook.
	Total	1,461,500	1,370,225	

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802 PLANT OPERATION		LOCAL CURRENT EXPENSE FUND	2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
2.6530.802.311	HVAC Service Contracts	320,670	305,400	Outsource HVAC maintenance program. Promotes more of a preventive program verses reactive one. Utilizes licensed HVAC contractors. Increases in costs of parts.	
2.6530.802.321	Electricity	2,353,134	2,271,402	Based on estimated 07-08usage with a 10% increase	
2.6530.802.322	Natural Gas	1,089,048	1,030,000	Based on estimated 07-08 usage with a 10% increase	
2.6530.802.323	Water/Sewage	637,067	610,000	Based on estimated projected usage with a 10% increase	
2.6530.802.324	Waste Management	227,518	183,000	Disposal of waste, trash, old records	
2.6530.802.341	Telephone	78,500	75,500	5% estimated increase	
2.6530.802.421	Fuel Oil	230,000	190,000	Use of fuel oil in facilities. Reflects significant increase in price.	
2.6540.802.411	Custodial Supplies	225,000	170,000	Custodial supplies for schools. Reflects needed increase to cover costs.	
2.6570.802.311	Contracted Services		11,550	Funds for Department of Public Instruction Plant Operations services. The State has picked up this cost.	
2.6580.802.175	Salary - Maintenance Employees	983,850	937,000	Estimated cost for Maintenance Employees.	
2.6580.802.177	Salary - Work Study Student	3,000	3,000	Work Study Student	
2.6580.802.211	Employers Soc. Sec. Cost	75,494	71,910	Budgeted at 7.65%	
2.6580.802.221	Employers Retirement Cost	80,086	73,368	Budgeted at 8.14%.	
2.6580.802.231	Employers Hospital Cost	95,611	96,209	Budgeted at \$4,157/employee (23).	
2.6580.802.311	Contracted Services	376,977	359,025	Includes grounds contract/janitorial service for Central Office building; OSHA training and safety inspectors, energy management of schools, elevator inspections and contract, engineering fees, asbestos abatement, AHERA inspections, security/fire alarm systems, fire sprinkler systems, pest control management program, maintenance program, maintenance of pool, back-up generator service contract, chemical treatment program, ozone generator services, and other services as identified. Increase due to inflation.	
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper	
2.6580.802.325	Contracted Maintenance - Grounds	148,858	148,858	Schools are allotted funds and contract with a company to perform these services.	
2.6580.802.326	Contracted Services: Equipment	41,900	41,900	Repair of Equipment	
2.6580.802.327	Rental of Equipment	35,000	29,126	Includes various maintenance contracts, i.e. uniform rental, mop rental, equipment rental. Increase due to high cost of goods and equipment.	

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2.6580.802.329	Other Property Services	124,000	108,000	Costs to maintain maintenance vehicles. Various costs, including storage tank permits, wastewater wells, asbestos physicals, pest control
2.6580.802.372	Vehicle Liability Insurance	44,200	44,200	Fleet insurance
2.6580.802.373	Property Insurance	143,000	140,000	Office supplies, computer equipment
2.6580.802.411	Maintenance Supplies	4,000	3,500	Maintenance of facilities. Higher cost for indoor air-quality.
2.6580.802.422	Repair Parts & Materials	300,000	255,000	Also includes filters, HVAC parts for repair, code improvement, site licenses, support software for School Dude program, phone system, tools, general work order repair, etc.
2.6580.802.423	Gasoline	16,000	16,000	Gas for maintenance vehicles.
	Total	763,513	7,176,548	

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LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
803 CULTURAL ARTS SUPPLEMENTS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.803.192	Co-Curricular Personnel	49,000	47,000	Cultural arts supplements schedule, i.e. Band, Choral, Drama. Also includes 20 days summer employment for High School Band Directors, and 10 days for Middle School Band Directors.
2.5502.803.211	Employers Soc. Sec. Cost	3,749	3,596	Budgeted at 7.65%
2.5502.803.221	Employers Retirement Cost	3,989	3,681	Budgeted at 8.14%.
	Total	56,738	54,277	

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LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
804 READING IS FUNDAMENTAL	ACCOUNT CODE	BUDGET	BUDGET	
APPROPRIATIONS				
	2.5330.804.414			
	Books	4,200	4,200	Purchase Books
	Total	4,200	4,200	
<p>Explanation:</p> <p>Reading Is Fundamental (RIF) is a Federal Program that provides free books to disadvantaged students. The Reidsville Zone Elementary Schools participate in this program. The RIF Grant provides 75% and the local system must provide 25% of the support for this program. Our local RIF fund is supplied through generous donations of area service clubs, Reidsville Junior Service League, Reidsville Junior Woman's Club, and the PTO's from the schools that are involved.</p> <p>RIF representatives at these schools purchase low cost books and each school has 3 separate distributions. At each distribution students are allowed to choose one book to add to their home library. In addition to the free book, incentives are provided for students who read 25, 50, 75 and 100 books. Some of these incentives are provided by local businesses (McDonalds of Reidsville and Peter's Burgers of Reidsville) the Local RIF Account and the local school provides the remainder of the incentives.</p>				

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806 CHILDRENS FUND		LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
2.7100.806.411	Supplies	3,000	2,500		Supplies for students with special needs	
	Total	3,000	2,500			
<p>Explanation:</p> <p>The Jackie Stevens Fund was originally set-up by Liberty Embroidery in memory of one of their employees. However, Liberty Embroidery decided not to continue supporting this fund. The name of the fund has been changed to the Children's Fund of Rockingham County. The new fund is supported through the generosity of Duke Power, Ball Corporation, Rockingham County School Central Office and many individuals. The donations to the Rockingham County Children's fund are used to assist students with emergency needs such as clothing, medication, vision and dental. Students needing assistance from this fund are identified by the school nurses or social workers.</p>						

ROCKINGHAM COUNTY SCHOOLS

809 SCHOLAR/ATHLETE PROGRAM		LOCAL CURRENT EXPENSE FUND		COMMENTS
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
2.5501.809.411	Awards & Supplies	8,908	-	Scholar Athletic Awards, Certificates, Rule Books, etc.
		<u>8,908</u>		
Explanation: Contributions are received from businesses and middle school dues. Funds are used to pay for scholastic awards to athletes, as well as for rule books and certificates.				

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
815 CAFETERIA BENEFITS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.6910.815.299	Cafeteria Benefits Expense	588,000		
		<u>588,000</u>		
				This is a flow thru expense. Unreimbursed medical expense deductions and dependent care expense deductions are withheld from employees checks and are tax sheltered saving the employee and employer taxes for FICA, federal and state. The withholding goes into the revenue account. When the employee requests reimbursements the expenses are charged to this expenditure code.

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820 CHAPMAN BEQUEST		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS	
APPROPRIATIONS					
2.5110.820.311.334	Contracted Services	2,000			
2.5110.820.312.334	Workshop Expenses	500			
2.5110.820.411.334	Instructional Supplies	11,000			
2.5110.820.411.362	Instructional Supplies	8,020		16,501	
2.5110.820.461.334	Purchase of Non-Capitalized Equip.	1,792			
2.5110.820.462.334	Purchase of Small Computer	17,000			
2.5110.820.541.334	Purchase of Equipment	3,500			
2.5110.820.542.334	Computer Hardware	2,000			
	Total	45,812		16,501	
<p>Explanation:</p> <p>The Chapman Bequest is a result of the generosity of Marguerite Pratt Chapman, who bequested \$352,835 to go for the benefit of Dillard Elementary, New Vision, and McMichael High School. It is to be used for the enrichment of academic activities for those students.</p>					

ROCKINGHAM COUNTY SCHOOLS

843 CULTURAL ARTS		LOCAL CURRENT EXPENSE FUND	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
2.5502.843.311	Contracted Services	5,500	5,500		North Carolina Symphony performance in the spring. Systemwide funds for cultural arts activities, science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
2.5502.843.411	Instructional Supplies	24,000	24,000		
	Total	29,500	29,500		

ROCKINGHAM COUNTY SCHOOLS

880 PRINT SHOP		LOCAL CURRENT EXPENSE FUND		
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
2.5400.880.315	Printing	45,157	45,157	Funds allotted to schools and designated for use only with print shop, and restricted to this use.
2.6520.880.326	Repairs to Equipment	500	500	Costs of Print Shop repairs.
2.6520.880.327	Copier lease	37,000	37,000	Costs of Print Shop copier lease.
2.6520.880.411	Supplies	50,000	50,000	Costs of Print Shop supplies.
	Total	132,657	132,657	

LOCAL CURRENT EXPENSE FUND		2008-2009	2007-2008	COMMENTS
881 ACTIVITY BUS USE		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.881.329	Transportation Costs	36,000	36,000	Funds for maintenance of activity buses
	Total	36,000	36,000	

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882 ATHLETICS ACCOUNT CODE	LOCAL CURRENT EXPENSE FUND DESCRIPTION	2008-2009	2007-2008	COMMENTS
		BUDGET	BUDGET	
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	252,840	242,916	Salaries for four athletic directors.
2.5501.882.181	Supplemental Pay - Coaching	451,330	411,392	Coaching salaries
2.5501.882.211	Employers Soc. Sec. Cost	53,870	50,055	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	57,320	51,233	Budgeted at 8.14%.
2.5501.882.231	Employers Hospital Cost	16,628	16,732	Budgeted at \$4,157/employee (4)
2.5501.882.378	Student Accident Ins. - Sports	38,439	36,609	Costs of insurance for athletic programs. These plans provide coverage for injuries sustained at school or during school sponsored activities until the end of the regular school term excluding varsity football.
2.5501.882.411	Supplies - Athletics	30,000	30,000	Funds to help fund athletic programs in high schools & middle schools
2.6580.882.175	Turf Management	7,000	7,000	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	536	536	
2.6580.882.221	Employers Retirement Cost	570	549	
2.6580.882.411	Turf Management & Pool Supplies	37,587	36,850	To budget \$33,600 for turf grass management services for athletic fields and \$3927 for pool supplies @ RCHS
	Total	946,120	883,872	
	Total	23,016,225	21,302,782	

Federal Grant Fund

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	198,053.00	200,352.00	
3.3600.044.000	IDEA VI-B Capacity Bldg/Improve.	50,427.39	68,450.51	
3.3600.048.000	Title IV - Safe & Drug Free Schools and Communities	62,042.00	75,635.49	
3.3600.049.000	IDEA Title VI-B - Pre-School	470,312.78	528,416.79	
3.3600.050.000	ESEA Title I - Basic Prog.	3,676,661.00	3,677,353.34	
3.3600.051.000	ESEA Title I Migrant Education	404,854.00	408,077.35	
3.3600.060.000	IDEA VI-B Handicapped	4,952,003.92	5,087,362.84	
3.3600.103.000	Title II - Improving Teacher Quality	723,004.00	733,556.00	
3.3600.104.000	Title III - Language Acquisition	102,384.00	125,068.00	
3.3600.107.000	Education Technology	30,176.00	28,295.59	
		<u>10,669,918.09</u>	<u>10,932,567.91</u>	

FEDERAL GRANT FUND
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
3.5120.017.342	Postage	101.00	101.00	Postage fees for correspondence
3.5120.017.379	Other Insurance/Judgments	3,000.00		Insurance for interns, HOE students
3.5120.017.411	Supplies & Materials	63,505.00	66,142.00	Classroom materials & instructional supplies
3.5120.017.418	Computer Software	24,052.00	22,007.00	Computer software for classroom
3.5120.017.422	Repairs	3,500.00	3,500.00	Repairs & replacement parts for equipment - classroom
3.5120.017.461	Non-Capitalized Equipment	3,500.00	3,500.00	Purchase of equipment under \$2000 for classroom
3.5120.017.462	Non-Capitalized Computer Hardware	46,976.00	6,000.00	Purchase of Non-Capitalized Computer Equipment
3.5120.017.541	Purchase of Equipment	6,000.00	70,000.00	Purchase of equipment over \$2000 for classroom
3.5120.017.542	Computer Hardware	21,000.00		Purchase of computers, printers for classroom
3.5870.017.312	Workshop Expenses	16,000.00	16,000.00	
3.6120.017.315	VoCATS Reproduction Cost	2,000.00	2,000.00	Reproduction of testing materials for middle and high schools
3.6120.017.332	Voc Ed/Prog Improve-Travel		1,800.00	Travel for VoCATS training, state & regional workshops
3.6120.017.411	Supplies & Materials	3,400.00	1,600.00	Purchase of testing materials & supplies; answer sheets
3.6120.017.418	Computer Software VoCATS	700.00	700.00	Purchase of testing software for VoCATS
3.6120.017.462	Computer Hardware VoCATS	800.00	800.00	Purchase of computer, printer, scanners etc. for VoCATS testing
3.6550.017.312	Workshop Expenses	2,000.00	2,000.00	Support staff training expenses
3.6610.017.379	Other Insurance/Judgments	3,000.00	3,000.00	Insurance for interns, HOE students
3.8100.017.392	Indirect Cost	1,519.00	1,202.00	Overhead costs paid to Rockingham County Schools
	Total	198,053.00	200,352.00	

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

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

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
3.5210.044.121	Salary - Teacher		39,710.00	Salary for 1 teacher
3.5210.044.142	Salary - Teacher	22,120.00		Salary for 1 language facilitator
3.5210.044.162	Substitute Pay	500.00		
3.5210.044.183	Bonus Pay		500.00	Bonus Pay
3.5210.044.211	Employers Soc. Sec. Cost	1,730.00	3,076.00	Social Security Cost @ 7.65%
3.5210.044.221	Employers Retirement Cost	1,732.00	3,148.00	Retirement Cost @ 8.14%
3.5210.044.231	Employers Hospital Cost	4,097.00	4,097.00	Hospitalization Cost @ \$4,097
3.5210.044.232	Workers Compensation	93.00	191.00	Workers Compensation Cost
3.8100.044.392	Indirect Cost	271.00	454.00	Indirect Cost
3.8200.044.399	Unbudgeted Federal Grant Fund	19,884.39	17,274.51	Federal Unbudgeted
	Total	50,427.39	68,450.51	

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

Expenditures: Salary and benefits for 1 Language Facilitator for 2008-09 school year will be supplied through this program.

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

048 TITLE IV - SAFE & DRUG FREE SCHOOLS AND COMMUNITIES

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
3.5310.048.411	Supplies & Materials	4,250.00	17,700.00	Instructional Supplies, Red Ribbon, and Prom Promise
3.5850.048.312	Workshop Expenses	2,000.00	4,000.00	Workshop Expenses
3.6200.048.113	Salary - General Administ. Director	21,075.00	20,511.00	Salary - Director (25%)
3.6200.048.151	Salary - Office Personnel	22,091.00	20,603.00	Salary - Office Personnel (50%)
3.6200.048.184	Longevity Pay	1,300.00	1,062.00	Longevity Pay
3.6200.048.211	Employers Soc. Sec. Cost (7.65%)	3,402.00	3,226.00	Employers Soc. Sec. Cost
3.6200.048.221	Employers Retirement Cost (7.83%)	3,620.00	3,302.00	Employers Retirement Cost
3.6200.048.231	Employers Hospital Cost (4.097)	3,118.00	3,073.00	Employers Hospital Cost
3.6200.048.232	Employers Workers Compensation	300.00	500.00	Employers Worker's Compensation Insurance Cost
3.8100.048.392	Indirect Cost	548.00	663.00	Indirect Cost
3.8200.048.399	Unbudgeted Federal Grant Fund	338.00	995.49	Unbudgeted Reserve
	Total	62,042.00	75,635.49	

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.

049 IDEA TITLE VI-B PRE-SCHOOL		FEDERAL GRANT FUND	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
3.5230.049.142	Salary - Teacher Assistant	159,583.00	228,793.00	8 Assistants to provide early intervention services	
3.5230.049.144	Salary - EC Interpreter	18,209.00		1 Interpreter	
3.5230.049.162	Substitute Pay	2,500.00	2,000.00	Substitute Pay	
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	2,500.00	5,000.00	Substitute Pay when teacher assistant subs for teacher	
3.5230.049.183	Bonus Pay	2,500.00	2,500.00	Bonus Pay	
3.5230.049.184	Longevity Pay	1,000.00	1,000.00	Longevity Pay	
3.5230.049.199	Overtime Pay	500.00	500.00	Overtime Pay	
3.5230.049.211	Employers Soc. Sec. Cost	14,290.00	18,344.00	Employers Social Security Cost	
3.5230.049.221	Employers Retirement Cost	14,430.00	17,906.00	Employers Retirement Cost	
3.5230.049.231	Employers Hospital Cost	36,873.00	45,067.00	Employers Hospital Cost	
3.5230.049.232	Workers Compensation		1,223.00	Workers Compensation Cost	
3.5240.049.132	Salary - Speech Teachers		45,951.00	Pay 2 mtbs of Lead prek speech & 1 FTE speech therapist	
3.5240.049.183	Bonus Pay		500.00	Bonus Pay	
3.5240.049.211	Employers Soc. Sec. Cost		3,554.00	Employers Social Security Cost	
3.5240.049.221	Employers Retirement Cost		3,637.00	Employers Retirement Cost	
3.5240.049.231	Employers Hospital Cost		4,097.00	Employers Hospital Cost	
3.5240.049.311	Contracted Services - Speech		16,500.00	Contracted Speech Services	
3.5240.049.312	Workshop Expenses				
3.5241.049.132	Salary - Speech Teachers	53,822.00		Pay 50% for 2 mtbs of Lead Prek Speech & 1 FTE Speech Therapist	
3.5241.049.183	Bonus Pay	500.00		Bonus Pay	
3.5241.049.211	Employers Soc. Sec. Cost	4,156.00		Employers Social Security Cost @ 7.65%	
3.5241.049.221	Employers Retirement Cost	4,253.00		Employers Retirement Cost @ 7.83%	
3.5241.049.231	Employers Hospital Cost	4,097.00		Employers Hospital Cost @ \$4,052/employee	
3.5241.049.311	Contracted Services - Speech	10,000.00		Contracted Speech Services	
3.5870.049.312	Staff Development - Unallocated		1,000.00	Workshop Expenses	
3.6200.049.151	Salary - Office Personnel		30,660.00	Salary for Office personnel	
3.6200.049.211	Employers Soc. Sec. Cost		2,345.00	Employers Social Security Cost	
3.6200.049.221	Employers Retirement Cost		2,401.00	Employers Retirement Cost	
3.6200.049.231	Employers Hospital Cost		4,097.00	Employers Hospital Cost	
3.6201.049.151	Salary - Office Personnel	30,660.00		Salary for Office personnel	
3.6201.049.211	Employers Soc. Sec. Cost	2,345.00		Employers Social Security Cost @ 7.65%	
3.6201.049.221	Employers Retirement Cost	2,401.00		Employers Retirement Cost @ 7.83%	
3.6201.049.231	Employers Hospital Cost	4,097.00		Employers Hospital Cost @ \$4,052/employee	
3.6330.049.151	Salary - Office Personnel			Salary for office personnel	
3.6550.049.331	Contracted Pupil Transport	2,500.00	2,000.00	Contracted Transportation for preschoolers	

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3.8100.049.392 3.8200.049.399	Indirect Cost Unbudgeted Federal Grant Fund	3,326.00 95,770.78	3,934.00 85,407.79	Indirect Cost @ .896% Federal Unbudgeted
	Total	470,312.78	528,416.79	
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 services.				

050 ESEA TITLE I - LEA BASIC PROGRAM		FEDERAL GRANT FUND					
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS			
APPROPRIATIONS							
3.5330.050.121	Salary Remedial and Supplemental K-12	1,462,609.00	1,304,958.00	36 teachers hired - Parent Involvement Coordinator			
3.5330.050.125	Salary - New Teacher Orientation Pay		2,000.00	Pay for Orientation of new teachers			
3.5330.050.142	Salary - Teacher Assistant	142,490.00	445,991.00	9 teacher assistants and 1.75 Preschool assistants			
3.5330.050.143	Salary - Tutor (within the instructional day)	118,695.00	174,043.00	14 part time tutors			
3.5330.050.162	Substitute Pay - Regular	39,800.00	40,300.00	Used when teachers paid out of Title I are out sick			
3.5330.050.163	Staff Development Unallocated Substitute	5,051.00	17,642.00	Subs when Title I teachers attend staff development			
3.5330.050.167	Salary - Teacher Assistant - when substituting	1,000.00	1,000.00	Money to pay when a teacher assistant subs for a teacher			
3.5330.050.181	Supplement Pay	68,292.00	68,103.00	Supplement for teachers (5%)			
3.5330.050.183	Incentive/Compensation Bonus Pay	64,500.00	5,000.00	Staff who receive ABC bonus money			
3.5330.050.184	Longevity Pay	20,000.00	40,000.00	Longevity pay for teachers/assistants			
3.5330.050.193	Mentor Pay		1,800.00	Mentors for beginning teachers			
3.5330.050.197	Salary - Other Assignments (Extended Employment)	20,000.00	1,900.00	Allotted to cover expenses for employees to conduct Staff Dev. Etc.			
3.5330.050.199	Overtime Pay			Overtime to clean and lock-up following Title I Parent meeting			
3.5330.050.211	Employers Soc. Sec. Cost	147,916.00	160,481.00	Social Security for Title I Teachers/Assistants			
3.5330.050.221	Employers Retirement Cost	136,577.00	146,429.00	Retirement for Title I Teachers/Assistants			
3.5330.050.231	Employers Hospital Cost	202,270.00	310,556.00	Hospitalization Cost for Title I Teachers/Assistants			
3.5330.050.232	Employers Workers Compensation	18,000.00	18,000.00	Title I portion of Worker's Compensation			
3.5330.050.311	Contracted Services Other Pupil Support		2,000.00	Supplemental Services for Schools in 2nd year of improvement			
3.5330.050.312	Workshop Expenses	29,559.00	139,039.00	Pays for staff development for Title I Staff			
3.5330.050.326	Contracted Repair/Maint. Equipment		1,100.00	Used for minor maint/repair emergencies			
3.5330.050.327	Rentals		4,500.00	Rent for Parent Resource Center and Copier for Center			
3.5330.050.332	Travel	3,316.00		Travel allowance			
3.5330.050.341	Telephone		2,500.00	Eden Parent Resource Center Phone			
3.5330.050.411	Supplies & Materials (Periodicals)	77,836.00	59,624.00	Supplies used for direct instruction-above and beyond regular			
3.5330.050.418	Computer Software & Supplies	7,000.00	12,000.00	Instructional software to be used in the classroom			
3.5330.050.461	Lease/Purchase of Non-Capitalized Equip.	40,807.00	70,000.00	Purchase of Non Capitalized Classroom Equipment			
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	59,976.00	70,000.00	Purchase of Non Capital Classroom Computer Equipment			
3.5330.050.541	Purchase of Equipment	20,168.00		Capital equipment for the classroom			
3.5330.050.542	Purchase of Computer Equipment	10,000.00		Capital Purchase of classroom computers			
3.5330.050.311	Contracted Services Other Pupil Support	300,000.00	45,774.00	Supplemental Education Services			
3.5830.050.131	Salary - Guidance Services		31,724.00	Salary for guidance			
3.5830.050.181	Supplement Pay		1,600.00	Supplement Pay			
3.5830.050.183	Compensations Bonus Pay		1,500.00	ABC Bonus Guidance			
3.5830.050.211	Employers Soc. Sec. Cost		2,664.00	Employers Soc. Sec. Cost			
3.5830.050.221	Employers Retirement Cost		2,727.00	Employers Retirement Cost			

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3.5830.050.231	Employers Hospital Cost	4,000.00	4,097.00	Employers Hospital Cost
3.5870.050.163	Staff Development Unallocated Substitute		2,000.00	Sub for Staff Development
3.5870.050.211	Employers Soc. Sec. Cost	306.00		
3.5870.050.312	Workshop Expenses	97,414.00		
3.5880.050.131	Salary - Parent Involvement	118,116.00	109,300.00	Staff Development School Improvement Licensed employees for parent centers
3.5880.050.146	Salary - Parent Involvement	21,134.00	21,000.00	Teacher Assistant
3.5880.050.181	Supplement Pay	6,000.00	7,000.00	Supplement
3.5880.050.183	Bonus Pay		1,500.00	Bonus
3.5880.050.184	Longevity Pay	4,500.00	3,000.00	Longevity
3.5880.050.211	Employers Soc. Sec. Cost	11,456.00	10,848.00	Social Security Cost @ 7.65%
3.5880.050.221	Employers Retirement Cost	11,725.00	11,103.00	Retirement Cost @ 7.83%
3.5880.050.231	Employers Hospital Cost	12,291.00	12,291.00	Hospitalization Cost
3.5880.050.312	Workshop Expenses	1,000.00	5,009.00	Workshop Cost - Parent Involvement related
3.5880.050.332	Travel	1,400.00	2,400.00	Travel Parent Involvement related
3.5880.050.342	Postage	755.00	500.00	Postage
3.5880.050.411	Supplies	48,366.00	52,534.00	Used for Parent Involvement
3.6300.050.151	Salary - Office Personnel	41,500.00	42,000.00	Salary Title I Secretary
3.6300.050.184	Longevity Pay	1,500.00	1,000.00	Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	3,290.00	3,290.00	Social Security for Secretary
3.6300.050.221	Employers Retirement Cost	3,367.00	3,367.00	Retirement for Secretary
3.6300.050.231	Employers Hospital Cost	4,097.00	4,097.00	Hospitalization Cost Secretary
3.6300.050.311	Contracted Services Other Pupil Support	84,000.00	85,000.00	Contracted Services
3.6300.050.314	Print/Binding Fees	4,300.00	4,300.00	Cost for Printing for Title I
3.6300.050.327	Rentals	16,000.00	20,000.00	Parent Center Rental Space & Copier
3.6300.050.341	Telephone	1,200.00	3,500.00	Telephone expense for Eden Parent Center
3.6300.050.342	Postage	700.00		Postage Expense for Title I
3.6550.050.331	Pupil Transportation - Contracted (Charter)	150,000.00	20,000.00	Transportation cost for choice schools
3.8100.050.392	Indirect Cost	32,382.00	32,657.00	Indirect cost for system
3.8200.050.399	Unbudgeted Federal Grant Fund		0.34	Unbudgeted Federal Grant Fund
	Total	3,676,661.00	3,677,353.34	

Explanation:

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

Rockingham County Schools allotment this year is \$2,752,916 plus carryover and the budget indicates the planned use of this money.

Rockingham County has 13 elementary schools that receive Title I funds. In these schools the free and reduced lunch count is at or above

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the district average of 51.51%.

Title I is a federally funded program.
In Rockingham County elementary schools receive Title I funds if their percentage of students receiving free or reduced lunch is at or above the district average.

This preliminary budget is based on the 2007-2008 allotment.
There should be a carry over around \$500,000.00.

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051 ESEA TITLE I - MIGRANT REGULAR		FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS	
APPROPRIATIONS					
3.5330.051.143	Salary - Tutors	105,600.00	74,800.00	4 full time equivalent tutors	
3.5330.051.183	Incentive Pay	1,000.00	1,000.00	Staff who receive ABC bonus money	
3.5330.051.184	Longevity Pay	2,000.00	2,000.00	Longevity for employees	
3.5330.051.211	Employers Soc. Sec. Cost	8,308.00	5,952.00	Social Security for Migrant Tutor Staff	
3.5330.051.221	Employers Retirement Cost	8,503.00	6,092.00	Retirement for Migrant Staff	
3.5330.051.231	Employers Hospital Cost	19,666.00	14,749.00	Hospitalization for Migrant Staff	
3.5330.051.232	Employers Workers Compensation	3,100.00	3,100.00	Migrant portion of system worker's comp	
3.5330.051.311	Contracted Services	2,421.00	5,000.00	Registration/expenses for Migrant Staff - Staff Development	
3.5330.051.312	Workshop Expenses	2,008.00	2,500.00	Tutors travel	
3.5330.051.332	Travel	6,178.00	4,336.00	Tutors travel	
3.5330.051.411	Supplies & Materials	4,286.00	6,615.00	Supplies for Tutors/Recruiters	
3.5330.051.541	Capital Equipment	1,000.00	5,000.00		
3.5330.051.542	Purchases of Computer Equipment				
3.6200.051.153	Salary - Migrant Recruiter	76,140.00	87,690.00	Salary for 4 Migrant Recruiters	
3.6200.051.211	Employers Soc. Sec. Cost	5,825.00	6,708.00	Social Security cost for Director, Secretary and Recruiters	
3.6200.051.221	Employers Retirement Cost	5,962.00	6,866.00	Retirement for Secretary/recruiters	
3.6200.051.231	Employers Hospital Cost	12,291.00	12,291.00	Hospitalization Cost Secretary/Recruiter	
3.6200.051.311	Contracted Services	3,000.00	9,000.00	Hotline	
3.6200.051.332	Travel	2,418.00	400.00	Postage	
3.6200.051.342	Postage	400.00	400.00	Postage	
3.6300.051.113	Salary - Director	76,746.00	76,885.00	Salary for Director	
3.6300.051.184	Longevity Pay	4,500.00	4,500.00	Longevity Cost Director	
3.6300.051.211	Employers Soc. Sec. Cost	6,215.00	6,226.00	Social Security cost for Director	
3.6300.051.221	Employers Retirement Cost	6,362.00	6,372.00	Retirement for Director	
3.6300.051.231	Employers Hospital Cost	4,097.00	4,097.00	Hospitalization Cost Director	
3.6300.051.312	Workshop Expenses	3,021.00	3,000.00		
3.6300.051.332	Travel	3,987.00	7,978.00	Travel expenses for Director	
3.6300.051.341	Telephone	2,600.00	2,600.00	Phone for office & Cell Phone Service for Recruiters	
3.6300.051.342	Postage	492.00			
3.6400.051.152	Salary - Technology Support	17,379.00	30,000.00	Data entry salary (75%)	
3.6400.051.211	Employers Soc. Sec. Cost	1,329.00	2,295.00		
3.6400.051.221	Employers Retirement Cost	1,361.00	2,349.00		
3.6400.051.231	Employers Hospital Cost	3,073.00	4,097.00		
3.8100.051.392	Indirect Cost	3,586.00	3,579.00	Indirect cost for system	
3.8200.051.399	Unbudgeted Federal Grant Fund		0.35		

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Total	404,854.00	408,077.35
<p>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.</p>		

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060 IDEA VI-B HANDICAPPED		FEDERAL GRANT FUND	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
3.5210.060.121	Salary - Teachers	774,010.00	656,470.00	Salary for 21 teachers	
3.5210.060.133	Salary - Psychologist	225,901.00	225,904.00	Salary for 4 FTE psych's & 1 month each for 3 psych's	
3.5210.060.142	Salary - Teacher Assistants	1,703,524.00	1,938,564.00	Salary for 79.09 teacher assistants	
3.5210.060.144	Salary - EC Interpreter	89,268.00	85,313.00	Salary for 3 interpreters	
3.5210.060.145	Salary - Therapist	51,027.00	38,261.00	Salary for 1 occupational therapist	
3.5210.060.162	Substitute Pay	10,500.00	6,000.00	Substitute Pay	
3.5210.060.167	Salary - TA Sub for Teachers	10,000.00	10,000.00	Sub pay for teacher assistants who subs for teachers	
3.5210.060.181	Salary - Supplement Pay	49,996.00	42,455.00	Supplementary Pay	
3.5210.060.183	Career Development/Incentive Pay	20,312.00	20,312.00	Bonus Pay	
3.5210.060.184	Longevity Pay	14,175.00	14,175.00	Longevity pay	
3.5210.060.189	Short Term Disability	5,000.00	2,262.00	Short Term Disability pay	
3.5210.060.199	Overtime Pay	225,959.00	5,000.00	Overtime Pay	
3.5210.060.211	Employers Soc. Sec. Cost	229,028.00	232,921.00	Employers Social Security Cost @ 7.65%	
3.5210.060.221	Employers Retirement Cost	473,665.00	236,454.00	Employers Retirement Cost @ 8.14%	
3.5210.060.231	Workers Hospital Cost	15,614.00	513,012.00	Employers Hospitalization Cost	
3.5210.060.232	Workers Compensation Cost	20,000.00	11,806.00	Workers Compensation Cost	
3.5210.060.311	Contracted Services - Communication Service	5,000.00	20,000.00	Contracted Interpreting services	
3.5210.060.312	Workshop Expenses - Staff Development	53,760.00	5,000.00	Workshop Expenses	
3.5240.060.132	Salary - Speech	1,920.00	76,800.00	Salary for 2 speech therapist	
3.5240.060.146	Salary - Other Assignment	4,260.00	5,000.00	Contracted speech therapists - Individual	
3.5240.060.211	Employers Soc. Sec. Cost	3,157.00	3,840.00	Supplement Pay	
3.5240.060.221	Employers Retirement Cost	4,097.00	6,551.00	Employers Social Security Cost	
3.5240.060.231	Employers Hospital Cost	112,015.00	8,194.00	Employers Retirement Cost	
3.5240.060.311	Contracted Services - Speech	38,400.00	55,000.00	Speech services - Business	
3.5840.060.146	Salary - Health Services	46,030.00	38,400.00	Contracted Audiology	
3.5840.060.211	Employers Soc. Sec. Cost	3,521.00	17,504.00	Salary for 1 day treatment lead	
3.5840.060.221	Employers Retirement Cost	3,604.00	1,339.00	Employers Social Security Cost	
3.5840.060.231	Employers Hospital Cost	4,097.00	1,371.00	Employers Retirement Cost	
3.5840.060.311	Contracted Services	183,563.00	282,137.00	Contracted services - Physical & Occupational	
3.6200.060.113	Salary - Director	45,202.00	45,202.00	Salary for .63 Exceptional Children Coordinator	
3.6200.060.151	Salary - Office	78,058.00	97,743.00	Salary for 2 office support personnel	
3.6200.060.184	Longevity Pay	2,000.00	2,000.00	Longevity Pay	
3.6200.060.211	Employers Soc. Sec. Cost	9,582.00	11,088.00	Employers Soc. Sec. Cost at 7.65%	

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3.6200.060.221	Employers Retirement Cost	9,808.00	9,808.00	Employers Retirement Cost at 8.14%
3.6200.060.231	Employers Hospital Cost	10,775.00	10,775.00	Employers Hospitalization Cost
3.6201.060.151	Salary - Office Personnel	19,685.00		Salary for .4 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	1,506.00		Employers Soc. Sec. Cost at 7.65%
3.6550.060.147	Salary - Bus Monitor	196,040.00	197,389.00	Salary for 11.25 bus monitors
3.6550.060.199	Overtime Pay - Bus Monitor	5,000.00	5,000.00	Overtime Pay
3.6550.060.211	Employers Soc. Sec. Cost	15,380.00	15,483.00	Employers Social Security Cost
3.6550.060.221	Employers Retirement Cost	12,993.00	14,419.00	Employers Retirement Cost
3.6550.060.231	Employers Hospital Cost	46,988.00	53,005.00	Employers Hospitalization Cost
3.8100.060.392	Indirect Cost	43,316.00	45,053.00	Indirect Cost at .896%
3.8200.060.399	Unbudgeted Federal Grant Fund	74,267.92	14,038.84	Unbudgeted funds
	Total	4,952,003.92	5,087,362.84	
<p>Explanation: Revenue: Federal monies are allocated on base allocation including poverty and ADM figures.</p> <p>Expenditures: These federal monies are based on a project submitted to the state. We utilize these funds to provide special education teachers and teacher assistants, psychological services, therapy services, medical services, interpreter services, staff development, and administrative services. In addition, monies will be used for indirect costs and some monies must be reserved for children who have additional needs identified during the school year.</p>				

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103 TITLE II - IMPROVING TEACHER QUALITY		FEDERAL GRANT FUND		COMMENTS	
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET		
APPROPRIATIONS					
3.5110.103.121	Salary - Teacher	513,201.00	513,563.00	13.5 teachers hired	
3.5110.103.162	Substitute Pay for Sick	10,982.00	15,415.00	Money to cover subs for Title II teachers - Sick days	
3.5110.103.181	Supplement	25,177.00	26,000.00	Supplement for Teachers in Title II	
3.5110.103.183	ABC Bonus	17,436.00	25,000.00	Bonus money for those teachers working at a qualifying school	
3.5110.103.211	Social Security	43,360.00	44,368.00	Social Security for Title II Teachers/Assistants	
3.5110.103.221	Retirement	43,520.00	40,310.00	Retirement for Title II Teachers/Assistants	
3.5110.103.231	Hospitalization	59,407.00	57,810.00	Hospitalization Cost for Title II Teachers/Assistants	
3.5110.103.232	Workers Compensation Insurance	3,500.00	4,000.00	Title II portion of Worker's Compensation	
3.8100.103.392	Indirect Cost - .852%	6,421.00	7,090.00	Indirect cost for system	
	Total	723,004.00	733,556.00		
<p>Explanation:</p> <p>Title II is a Federally funded program. The 1st key components of this program, Improving Teacher Quality (PRC 103), continues to place emphasis on maintaining and increasing the number of reduced class size positions. The 2nd component emphasizes recruiting, hiring and maintaining "highly qualified teachers and principals".</p> <p>The budget indicates the planned use of this money for the students of Rockingham County Schools. With anticipated increases in benefits and salaries we do not expect to be able to continue to fund the 16.5 teachers as in 07-08.</p>					

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104 TITLE III - LANGUAGE ACQUISITION		FEDERAL GRANT FUND	2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
3.5270.104.121	Salary Limited English Proficient Teachers	32,000.00	50,000.00	Salaries for one 50% teacher	
3.5270.104.142	Salary - Teacher Assistant	21,000.00	9,000.00	Tutors	
3.5270.104.143	Tutor - (within instructional day)	16,000.00	9,000.00	Salary for translator not to exceed 5 hours per week	
3.5270.104.144	Salary - Translator	300.00	4,000.00		
3.5270.104.162	Substitute Pay	600.00			
3.5270.104.163	Sub. Workshop				
3.5270.104.181	Supplement	1,500.00	4,500.00	Supplement for Teachers paid out of 104	
3.5270.104.183	ABC Bonus	1,000.00	3,314.00	ABC Bonus	
3.5270.104.184	Longevity Pay	800.00		Longevity Pay	
3.5270.104.211	Employers Soc. Sec. Cost	5,600.00	6,106.00	Social Security for Teachers/Assistants	
3.5270.104.221	Employers Retirement Cost	4,408.00	4,771.00	Retirement for Teachers/Assistants	
3.5270.104.231	Employers Hospital Cost	8,194.00	8,864.00	Hospitalization Cost for Teachers/Assistants	
3.5270.104.232	Workers Compensations	600.00	3,000.00	Title III Portion of Workers' Compensation	
3.5270.104.312	Workshop Expenses	2,000.00	8,800.00	Staff Development	
3.5270.104.332	Travel	5,473.00	4,500.00	Travel for staff	
3.5270.104.411	Instructional Supplies	2,000.00	6,804.00	Supplies to be used for instruction	
3.5270.104.542	Computer Hardware		1,212.00		
3.8100.104.392	Indirect Cost	909.00	1,197.00	Paid to system to cover administration expenses	
	Total	102,384.00	125,068.00		

Explanation:
 Title III Language Acquisition PRC 104 is a federally funded program. This is a program to supplement services for immigrant and Limited English Proficient Students. Translation services, 1 teacher assistant and hourly tutoring services are taken from this budget to supplement instruction for Limited English Proficient Students.

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

105 TITLE I SCHOOL IMPROVEMENT		FEDERAL GRANT FUND		COMMENTS
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
3.5330.105.121	Salary - Teacher		32,435.00	Salary for part time teacher
3.5330.105.142	Salary - Teacher Assistant			Salary for teacher assistant
3.5330.105.143	Tutors			Salary for tutors
3.5330.105.163	Substitute Pay for Workshop		2,000.00	Sub for workshop
3.5330.105.211	Employers Soc. Sec. Cost		2,635.00	Social Security Cost
3.5330.105.221	Employers Retirement Cost		2,316.00	Retirement Cost
3.5330.105.231	Employers Hospital Cost		6,552.00	Hospital Cost
3.5330.105.232	Employers Workers Compensation Insurance		200.00	Workers Compensation Cost
3.5330.105.311	Contracted Services		1,500.00	Contract cost
3.5330.105.312	Workshop Expenses		22,104.00	Workshop expenses
3.5330.105.411	Instructional Supplies		17,422.00	Instructional Supply
3.5330.105.462	Lease/Purchase of Non-Capitalized Computer		19,637.00	Non Capital Computer Equipment
3.5330.105.541	Capital Equipment		12,001.00	Capital Equipment
3.5350.105.311	Contracted Services		4,000.00	
3.5880.105.411	Instructional Supplies		1,198.00	
3.8100.105.392	Indirect Cost			Indirect Cost
	Total		124,000.00	

Explanation:
 This federal money is available from the state only for Title I Schools in School Improvement. The schools have written a plan, which was approved by NCDPI, which outlines how they will spend this money to focus on students needs. The amount of money decreases with the number of schools across the state who are in school improvement.

107 EDUCATIONAL TECHNOLOGY-FORMULA		FEDERAL GRANT FUND		COMMENTS
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
3.5110.107.163	Substitute Pay	11,000.00		
3.5110.107.197	Salary - Summer Workshop Instructor	13,833.00	21,749.00	
3.5110.107.211	Employers Soc. Sec. Cost	1,058.00	1,664.00	
3.5110.107.221	Employers Retirement Cost	1,083.00	1,703.00	
3.5110.107.231	Employers Hospital Cost	2,934.00	2,924.00	
3.5110.107.461	Lease/Purchase of Non-Capitalized Equip.	268.00	251.00	0.895%
3.8100.107.392	Indirect Cost		4.59	
3.8200.107.399	Unbudgeted Federal Grant Funds			
	Total	30,176.00	28,295.59	
Explanation:				
Total of Federal Programs		10,669,918.09	11,082,458.91	

Capital Outlay Fund

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CAPITAL OUTLAY FUND						
ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS		
REVENUE						
44110.000.000	County Appropriation	1,269,775	1,269,775	Consists of \$500,000 from the county for categories II & III, and \$769,775 from the school systems capital reserve building fund for category I.		
44910.000.000	Fund Balance Appropriated	400,000				
		<u>1,669,775</u>	<u>1,269,775</u>			

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY 1				
APPROPRIATIONS				
4.9000.801.529	Roofs-Replacement/Repair	254,000	200,000	Roof Replacements as identified
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ	92,598	72,598	Upkeep/replacement of HVAC Equipment
4.9002.801.529	Bus Garage- Building/Equipment	57,500	32,500	Equipment needs/building repair
4.9003.801.529	Code/Security Improvements/Repair			OSHA,AHERA,ADA, Elect, Fire, Security, Environ., Bldg. Reg.
4.9004.801.529	Security/Fire Systems/Add./Upgrade/Repair			As identified
4.9005.801.529	Floor Coverings/Refinishing	81,000	56,000	Wooden gym floors, tile, carpet
4.9006.801.529	Covered Walkways	20,000	20,000	Installation/renovation as identified
4.9007.801.529	Classroom/Building Renovations	100,000	80,000	Renovations & projects as identified
4.9008.801.529	Paving/Gravel/Sealing	50,000	25,000	Parking lot paving, repair, striping
4.9009.801.529	Emergency Repair	35,000	25,000	Emergency repairs to buildings
4.9010.801.529	Grounds Improvement	20,000	20,000	Playgrounds, tree service, fencing, grading, seeding
4.9013.801.529	General Repair	50,000	38,000	General upkeep of buildings as identified
4.9014.801.529	Communications/Intercom/Fire System	35,500	35,500	Replace/Repair as identified
4.9019.801.529	Bus Garage Equipment	5,000		Equipment for bus garage
4.9025.801.529	Mobile Units - (4 units)	20,000	19,000	Relocate mobile unit(s)
4.9031.801.529	Boiler Replacement/Parts	46,000	46,000	Upkeep/replacement of boilers & equipment
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	190,177	70,177	Repair/replace/upgrade/parts for bleachers/fencing/tracks
4.9041.801.529	Auditorium-Parts/Upgrades/Curtains	30,000	30,000	As identified
4.9042.801.529	Swimming Pool - RCHS	40,000		Repair of pool, equipment
TOTAL		1,126,775	769,775	

CAPITAL OUTLAY FUND		2008-2009	2007-2008	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY 11				
APPROPRIATIONS				
4.5110.802.541	Technology Equipment, etc.	55,000		Technology needs other than computers, printers, hardware
4.5110.802.542	Computer/Printers	120,000	75,000	Computer, printer, hardware
4.5115.802.541	Technology Equipment, etc.		25,000	Technology needs other than computers, printers, hardware
4.5400.801.541	School Capital Outlay	160,000	140,000	Money allocated to schools based on ADM
4.5401.801.541	Equipment/Furnishings	48,000	48,000	School needs as identified
4.6550.801.551	Bus Garage Vehicles/Equipment	8,000	13,000	Equipment needs
4.6550.802.542	Bus Garage Computers/Equipment	2,000	2,000	Computers/printers/etc.
4.6610.801.542	Finance Dept - Equipment	20,177	20,177	Lease on AS400 Computer
4.6820.802.542	TIMS/SIMS, N.C. Wise Equipment	54,000	25,000	Computers/Printers
TOTAL		467,177	348,177	
CATEGORY 111				
APPROPRIATIONS				
4.6550.881.551	Activity Buses		104,823	Purchases of Activity Buses
4.6580.801.551	Maintenance Vehicles/Equipment	45,000	47,000	Lease & Purchase/Repair parts
4.9301.881.551	Activity Buses	30,823		Purchases of Activity Buses
TOTAL		75,823	151,823	
GRAND TOTAL		1,669,775	1,269,775	

School Food Service Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SCHOOL FOOD SERVICE DESCRIPTION	2008-2009	2007-2008	COMMENTS
		BUDGET	BUDGET	
REVENUE				
5.3811.035.000	USDA Grants - Regular	3,500,000	3,600,825	Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	400,000	390,000	Value of USDA donated food
5.4311.035.000	Paid Student Breakfast Sales	81,000	93,100	Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	14,000	10,727	Cafeteria sales by approved student status
5.4313.035.000	Adult Breakfast Sales	3,800	3,200	Cafeteria sales to school staff
5.4314.035.000	Paid Student Lunch Sales	1,235,000	1,000,900	Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	70,000	59,400	Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	150,000	195,175	Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	1,471,050	1,425,500	Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	17,000	14,380	Sales to outside agencies(Headstart,Daycare)
5.4322.035.000	Catered Lunch Sales	119,000	122,150	Sales to outside agencies(Headstart,Daycare)
5.4323.035.000	Suppers & Banquets	6,700		
5.4324.035.000	Catered Supplements	30,000		
5.4341.035.000	State Kindergarten Reimbursement	19,000		
5.4430.035.000	Contributions & Donations	1,000		
5.4450.035.000	Interest Earned on Investments	5,100	23,300	Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	1,000	61,821	Rebates, commissions, return check fees
5.4922.035.000	Transfer from Local Current Expense Fund	220,000	151,095	Salaries/benefits for director and assistant
	TOTAL	7,343,650	7,151,573	

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	DESCRIPTION	SCHOOL FOOD SERVICE		COMMENTS
		2008-2009 BUDGET	2007-2008 BUDGET	
APPROPRIATIONS				
5.7200.035.151	Office Personnel	124,000	110,852	Salaries for office personnel
5.7200.035.165	Substitutes	197,000		
5.7200.035.171	Drivers	62,000	66,789	Salary for warehouse/delivery person
5.7200.035.174	Child Nutrition Employees	1,445,000	1,228,448	Salaries for cafeteria employees
5.7200.035.176	Managers	574,000	562,775	Salaries for cafeteria managers
5.7200.035.177	Work Study Student	-	2,300	
5.7200.035.184	Longevity Pay	40,000	46,000	Payments for applicable employees
5.7200.035.185	Bonus Leave Pay	10,000		
5.7200.035.188	Annual Leave	20,000	8,000	Pay out of annual leave for retirement/resignations
5.7200.035.189	Payments for Short Term Disability	1,000	14,500	Short-term disability for approved workers
5.7200.035.199	Overtime Pay	1,200		
5.7200.035.211	Employers Soc. Sec. Cost	181,000	160,000	Budgeted at 7.65%
5.7200.035.221	Employers Retirement Cost	172,000	138,700	Budgeted at 8.14%. Increased from 7.83%
5.7200.035.231	Employers Hospital Cost	470,000	548,000	Budgeted at \$4.317/employee
5.7200.035.232	Workers Compensation	75,000		
5.7200.035.233	Employers Unemployment Ins.	500		
5.7200.035.312	Workshop Expenses/Allowable Travel	14,000	12,000	Training for all child nutrition employees
5.7200.035.314	Printing & Binding Fees	12,000	5,000	Printing of Free/Reduced applications & menus
5.7200.035.321	Public Utilities - Electric Services	-	4,500	Electric service at Johnson St. warehouse
5.7200.035.322	Public Utilities - Natural Gas	-	1,500	Natural/propane gas to school cafeterias
5.7200.035.326	Contracted Repairs & Maintenance	12,000	40,000	Annual Hood/Fire Protection inspections & repairs
5.7200.035.327	Rentals/Leases	900	2,000	Uniforms for delivery person, pagers
5.7200.035.329	Other Property Services	800		
5.7200.035.332	Travel	17,000	13,000	Travel between schools, meetings, banks
5.7200.035.341	Telephone	-	1,500	Telephone service to cafeteria
5.7200.035.344	Mobile Communications	1,400		
5.7200.035.361	Member Dues & Fees	450		
5.7200.035.372	Vehicle Liability Insurance	1,100	1,300	Liability insurance on delivery truck/van
5.7200.035.411	Supplies & Materials	2,800	17,400	Software, printer cartridges, cafeteria/office supplies
5.7200.035.418	Computer Software/Supplies	17,000		
5.7200.035.422	Repair Parts/Materials	67,000	51,000	Cafeteria equipment repair parts
5.7200.035.451	Purchased Food	3,000,000	3,101,914	Food purchased for use in cafeterias
5.7200.035.453	Food Processing/Other Supplies	333,500	370,000	Utensils, disposables, cleaning, sanitizing supplies
5.7200.035.462	Purchase of Non-Capitalized Equip.	7,000	10,000	Initial, additional, replacement of small support items

ROCKINGHAM COUNTY SCHOOLS

5,7200,035,541	Purchase of Equipment	5,000	33,000	New equipment to replace items not repairable
5,7200,035,571	Depreciation	39,000	50,000	Depreciation of cafeteria/office equipment
5,8100,035,392	Indirect Cost	440,000	400,000	Indirect Cost calculated by USDA formula
	TOTAL	7,343,650	7,000,478	

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. Child Nutrition must maintain a separate budget not only for local purposes, but also for state and federal regulations as set forth in Federal Register. Subchapter A. Due to extreme increases in food and supply cost and nutrition standards and mandates, Child Nutrition has been unable to generate funds to pay 100% indirect cost. The state expects Child Nutrition programs to provide foods of higher nutrition standards but does not provide funding to offset the higher costs. In addition, the state does not provide any funding to support cost of living increases.

Special Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SPECIAL FUND	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
REVENUE					
6.4210.701.000		Tuition and Fees	745,257	730,637	
6.4240.701.000		Tuition and Fees			
		Total	745,257	730,637	

ROCKINGHAM COUNTY SCHOOLS

SPECIAL FUND
701 SCHOOL AGE CHILD CARE

ACCOUNT CODE	DESCRIPTION	2008-2009 BUDGET	2007-2008 BUDGET	COMMENTS
APPROPRIATIONS				
6.7100.701.121	Salary - Teacher	3,967		Salary for .1 - licensing teacher
6.7100.701.176	Salary - Program Specialist		34,585	Salary for Program Specialist
6.7100.701.178	Salary - Hourly Associates	538,500	500,313	Salary for hourly associates
6.7100.701.184	Longevity Pay	2,500	1,500	Longevity Pay
6.7100.701.185	Bonus Leave Pay	500	500	Bonus Leave Pay
6.7100.701.188	Annual Leave Pay	1,500	1,500	Annual Leave Pay
6.7100.701.189	Short Term Disability	2,000		Short Term Disability Pay
6.7100.701.199	Overtime Pay	100	100	Overtime Pay
6.7100.701.211	Employers Soc. Sec. Cost	42,004	41,195	Budgeted @ 7.65%
6.7100.701.221	Employers Retirement Cost	28,943	30,003	Budgeted @ 8.14%
6.7100.701.231	Employers Hospital Cost	51,755	57,643	Budgeted @ \$4.157/employee
6.7100.701.232	Workers Compensation	3,075	4,900	Workers Compensation
6.7100.701.233	Unemployment	11,645	240	Unemployment Cost
6.7100.701.312	Staff Development	3,500	3,500	Workshop Expenses
6.7100.701.314	Printing & Binding	1,500	100	Printing & Binding
6.7100.701.332	Travel	8,500	9,000	Itinerant travel
6.7100.701.333	Field Trips	7,000	7,000	Field Trips
6.7100.701.341	Telephone	5,000	3,750	Telephone charges
6.7100.701.342	Postage	150		Postage cost
6.7100.701.411	Supplies & Materials	10,000	15,000	Office Supplies
6.7100.701.422	Repair, Parts, & Materials	5,000	1,000	Contracted repairs
6.7100.701.459	Food/Snacks	7,500	12,000	Food/snacks purchase for kids
6.7100.701.461	Non-Capital Equipment	4,000	300	Equipment under \$2000
6.7100.701.571	Depreciation Expenses		20	Depreciation expenses
6.8100.701.392	Indirect Cost	6,618	6,488	Budgeted at .896%
	Total	745,257	730,637	

Explanation:

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

Individual School Allotments

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

BETHANY ELEMENTARY SCHOOL

SCHOOL NUMBER: 302

10TH DAY ADM: 511

STAFF

LICENSED

Principal 1
Lead Curriculum Teacher 1 (10.5 MOE)
Regular Classroom Teachers 24
Enhancement Teachers 2.6
AIG 0.7
Media 1
Preschool 1
ESL 0.25
Guidance Counselor 1
EC Teacher 3
Pre-K Speech Therapist 1.5

POSITIONS

STATE

DOLLAR ALLOTMENTS

Instructional Supplies 26,375
Disadvantaged Student Supple. 1,296
Remediation 3,927
Staff Development 1,736

LOCAL

Instructional Supplies 5,782
Contract Services 3,000
Travel 1,600
Telephone 3,500
Postage 500
Reproduction 2,700
Office Supplies 496
Dues 150
Printing 1,591
Grounds Maintenance 7,160

SUPPORT

Clerical 2
Teacher Assistants 12
Custodians 30 MOE
Media Assistant 1
Pre-K Teacher Assistant 1
Bus Monitor 0.5

CAPITAL OUTLAY

Allotment 4,535

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 CENTRAL ELEMENTARY SCHOOL
 SCHOOL NUMBER: 310
 10TH DAY ADM: 477

STAFF

LICENSED

Principal 1
 Assistant Principal 1 (12 MOE)
 Regular Classroom Teachers 24
 Enhancement Teachers 2.3
 AIG 0.6
 Media 1
 Preschool 1
 ESL 0.4
 Guidance Counselor 1

POSITIONS

(12 MOE)

STATE

Instructional Supplies 24,620
 Disadvantaged Student Supple. 1,209
 Remediation 3,879
 Staff Development 2,262

LOCAL

Instructional Supplies 2,696
 Contract Services 500
 Travel 1,200
 Telephone 6,000
 Postage 500
 Reproduction 5,495
 Office Supplies 2,500
 Printing 1,485
 Grounds Maintenance 4,500

SUPPORT

Clerical 2
 Teacher Assistants 13
 Custodians 30 MOE
 Media Assistant 1
 Pre-School Assistant 1
 Bus Monitor 0.75

CAPITAL OUTLAY

Allotment 4,233

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009
DALTON MCMICHAEL HIGH SCHOOL
SCHOOL NUMBER: 314
10TH DAY ADM: 1045

STAFF

LICENSED

	<u>POSITIONS</u>	
Principal	1	
Assistant Principals	2	(24 MOE)
Guidance Counselor(s)	3	
Regular Classroom Teachers	41	
AIG	0.125	
Media	2	
ESL	0.25	
EC Teachers	6	
CTE	13.7	
JROTC	2	
Remediation	1	
Speech	0.2	
DOP	1	

STATE

Instructional Supplies	59,356
Disadvantaged Student Supple.	2,916
Remediation	4,213

LOCAL

Instructional Supplies	11,096
Contract Services	21,000
Travel	5,000
Telephone	8,000
Postage	1,700
Reproduction	6,014
Office Supplies	500
Printing	3,254
Staff Development (Local)	3,530
Grounds Maintenance	12,836

SUPPORT

Clerical	4	
Teacher Assistants	1	(ISS)
Custodians	68	MOE
EC TAs	3	
Athletic Director	1	
Bus Monitor	0.44	

CAPITAL OUTLAY

Allotment	10,205
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Dalton McMichael High School is a 9-12 school located at 6845 Hwy. 135, Mayodan. The principal is Mr. Roger Whitley.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 DOUGLASS ELEMENTARY SCHOOL
 SCHOOL NUMBER: 318
 10TH DAY ADM: 441

STAFF

LICENSED

Principal	1
Assistant Principal	1
Regular Classroom Teachers	21
Other Teachers	2
Title II	1
Enhancement Teachers	1.5
AIG	0.8
Media	1
Preschool	1
ESL	0.5
Guidance Counselor	1
EC Teachers	2
Speech Therapist	1
Pre-K Speech Therapist	0.5

POSITIONS

STATE

Instructional Supplies	26,168
Disadvantaged Student Supple.	1,285
Remediation	3,877
Staff Development	2,387

LOCAL

Instructional Supplies	1,526
Library Books	1,000
Contract Services	4,100
Travel	950
Telephone	2,800
Reproduction	6,415
Office Supplies	500
Dues	150
Printing	1,373
Grounds Maintenance	3,300

SUPPORT

Clerical	2
Teacher Assistants	11
Custodians	30
Exceptional Children Assistants	1
Media Assistant	1
Pre-K TA	1
Bus Monitor	0.5

MOE

CAPITAL OUTLAY

Allotment	4,499
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Douglass Elementary is a K-5 school located at 1130 Center Church Road, Eden. The principal is Mr. Gary Pyrtle.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

DRAPER ELEMENTARY SCHOOL
SCHOOL NUMBER: 322
10TH DAY ADM: 334

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal

1

STATE

Instructional Supplies

20,697

Regular Classroom Teachers

16

Disadvantaged Student Supple.

1,017

Enhancement Teachers

2.1

Remediation

3,088

Other Teachers (Trades)

3

Staff Development

1,819

AIG

1

Media

1

Preschool

1

LOCAL

ESL

0.7

Instructional Supplies

2,465

Guidance Counselor

0.5

Library

1,520

Nurse

0.45

Contract Services

5,080

EC Teachers

3

Speech Therapists

2

Travel

700

Preschool Teachers

1

Telephone

2,600

Pre-K Speech Therapists

1

Postage

104

Reproduction

650

Office Supplies

350

Dues

411

Printing

1,040

Grounds Maintenance

3,867

SUPPORT

Clerical

2

Teacher Assistants

3

CAPITAL OUTLAY

Allotment

3,559

Custodians

28

MOE

Exceptional Children Assistants

3

Teacher Trade for TA

1

Media Assistant

1

Pre-K Assistant

1

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 HUNTSVILLE ELEMENTARY SCHOOL
 SCHOOL NUMBER: 327
 10TH DAY ADM: 524

STAFF

LICENSED

Principal 1
 Assistant Principal 1 (10.5 MOE)
 Regular Classroom Teachers 23
 Other Teachers (TA Trades) 2.4
 Enhancement Teachers 2.9
 AIG 0.6
 Media 1
 Preschool 3
 ESL 0.4
 Guidance Counselor 1
 EC Teachers 3
 Speech Therapists 1
 Pre-K Teacher 1
 Pre-K Speech Therapists 1

POSITIONS

(10.5 MOE)

STATE

Instructional Supplies 31,123
 Disadvantaged Student Supple. 1,529
 Remediation 4,252
 Staff Development 2,263

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 3,199
 Contract Services 3,500
 Travel 2,400
 Telephone 3,000
 Postage 410
 Reproduction 7,321
 Office Supplies 750
 Dues 219
 Printing 1,632
 Grounds Maintenance 7,160

SUPPORT

Clerical 2
 Teacher Assistants 14
 Custodians 33 MOE
 EC Assistants 2.6
 Media Assistant 1
 Pre-K TA 1
 Bus Monitor 0.75

CAPITAL OUTLAY

Allotment 5,351

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 JOHN W. DILLARD ELEMENTARY SCHOOL
 SCHOOL NUMBER: 334
 10TH DAY ADM: 422

STAFF

LICENSED

POSITIONS	DOLLAR ALLOTMENTS	
	STATE	LOCAL
Principal	1	
Assistant Principal	1 (10.5 MOE)	
Regular Classroom Teachers	21	
Other Teachers	1	
Enhancement Teachers	3	
AIG	0.8	
Media	1	
Preschool	3	
ESL	0.95	
Guidance Counselor	1	
Nurse	0.45	
EC Teachers	1.9	
Speech Therapist	0.9	
Preschool Teacher	3	
Pre-K Speech Therapist	0.2	
		Instructional Supplies 25,033
		Contract Services 4,100
		Travel 1,000
		Telephone 3,746
		Postage 500
		Reproduction 3,200
		Dues 100
		Printing 1,314
		Grounds Maintenance 3,968

SUPPORT

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

CAPITAL OUTLAY

Allotment 4,304
 John W. Dillard Elementary, a K-5 school, is located at
 810 Cure Drive, Madison. The principal is Ms. Angela Martin.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 LAWSONVILLE ELEMENTARY AVE. SCHOOL
 SCHOOL NUMBER: 338
 10TH DAY ADM: 244

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	12.5
Enhancement Teachers	1.3
AIG	0.4
Media	1
Preschool	1
ESL	0.15
Guidance Counselor	1
EC Teachers	3
Speech Therapist	1.7
Pre-K Therapist	0.4

STATE

Instructional Supplies	14,503
Disadvantaged Student Supple.	712
Remediation	2,080
Staff Development	1,528

LOCAL

Library	300
Contract Services	525
Travel	600
Telephone	2,500
Postage	257
Reproduction	5,300
Office Supplies	200
Printing	760
Grounds Maintenance	3,075

SUPPORT

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

CAPITAL OUTLAY

Allotment	2,494
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Lawsonville Avenue Elementary is a K-5 school located at 212 Lawsonville Avenue, Reidsville. The principal is Ms. Barbara Brown.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

LEAKSVILLE-SPRAY ELEMENTARY SCHOOL
SCHOOL NUMBER: 344
10TH DAY ADM: 486

STAFF

LICENSED

Principal 1
Assistant Principal 1 (10.5 MOE)
Regular Classroom Teachers 22
Enhancement Teachers 3
Other Teachers (TA Trades) 1.43
AIG 0.4
Media 1
Preschool 1
ESL 0.6
Guidance Counselor 1
EC Teachers 3
Speech Therapist 1
Pre-K Therapist 1
Lead Curriculum Teacher 1

POSITIONS

(10.5 MOE)

STATE

Instructional Supplies
Disadvantaged Student Supple.
Remediation
Staff Development

28,852
1,417
4,481
2,430

LOCAL

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

5,452
1,900
1,000
2,500
500
5,200
2,045
250
1,513
3,437

SUPPORT

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

MOE

CAPITAL OUTLAY

Allotment

4,961

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

ROCKINGHAM COUNTY SCHOOLS
ALLOTMENTS

2008-2009

LINCOLN ELEMENTARY SCHOOL
SCHOOL NUMBER: 347
10TH DAY ADM: 372

STAFF

LICENSED

Principal	1
Regular Classroom Teachers	17
Other Teacher	1
(TA & Enhancement trades)	
Enhancement Teachers	2.2
AIG	0.5
Media	1
Preschool	1
ESL	0.4
Guidance Counselor	1
Nurse	0.4
EC Teachers	2
Speech Therapist	1
Pre-K Speech Therapist	1

POSITIONS

STATE

Instructional Supplies	23,020
Disadvantaged Student Supple.	1,131
Remediation	3,228
Staff Development	1,861

LOCAL

Instructional Supplies	2,460
Library Books	2,000
Contract Services	2,310
Travel	1,498
Telephone	2,858
Postage	260
Reproduction	4,068
Printing	1,158
Grounds Maintenance	6,015

CAPITAL OUTLAY

Allotment	3,958
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SUPPORT

Clerical	2
Teacher Assistants	9
Custodians	35
Exceptional Children Assistants	1.5
Media Assistant	1
Pre K - Teacher Assistant	1
Bus Monitor	0.75

(Includes Admin. Assist.)
MOE

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 MONROETON ELEMENTARY SCHOOL
 SCHOOL NUMBER: 350
 10TH DAY ADM: 514

STAFF

LICENSED

Principal	1		
Assistant Principal	1	(10.5 MOE)	
Regular Classroom Teachers	24		
Enhancement Teachers	2.5		
Other Teachers	0.5		
AIG	0.7		
Media	1		
Preschool	1		
ESL	0.5		
Guidance Counselor	1		
EC Teachers	3		
Speech Therapist	1		
Pre-K Speech Therapist	1		

POSITIONS

STATE

LOCAL

DOLLAR ALLOTMENTS

Instructional Supplies	29,162
Disadvantaged Student Supple.	1,432
Remediation	4,403
Instructional Supplies	3,700
Library	2,000
Contract Services	4,000
Travel	4,000
Telephone	2,500
Postage	800
Reproduction	1,594
Office Supplies	876
Printing	1,601
Staff Development	2,346
Grounds Maintenance	7,160

SUPPORT

Clerical	2		
Teacher Assistants	12		
TA Trades	1		
Custodians	33	MOE	
EC Assistants	2		
Media Assistant	1		
Pre K Teacher Assistant	1		
CSS - TA	1		

CAPITAL OUTLAY

Allotment	5,014
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Monroeton Elementary, a K-5 school, moved into a new building in November, 2003 located at 8081 US Hwy. 158, outside of Reidsville. The principal is Ms. Robin Finberg.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 JOHN M. MOREHEAD HIGH SCHOOL
 SCHOOL NUMBER: 354
 10TH DAY ADM: 1097

STAFF

LICENSED

	<u>POSITIONS</u>	
Principal	1	
Assistant Principals	2	(24 MOE)
Guidance Counselors	3	
Regular Classroom Teachers	42	
AIG	0.125	
Media	2	
ESL	0.1875	
EC Teachers	7	
CTE	13	
Other CTE	1	
JROTC	3	
Remediation	1	
Speech	0.2	
DOP	1	

POSITIONS

STATE

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	62,298
Disadvantaged Student Supple.	3,060
Remediation	5,632
Staff Development	3,745
Instructional Supplies	1,166
Non-Capital Instructional Computers	10,500
Contract Services	3,090
Travel	4,000
Telephone	9,000
Postage	3,800
Reproduction	18,096
Office Supplies	3,500
Non-Capital Administrative Computers	2,000
Dues	822
Printing	3,416
Grounds Maintenance	7,800

SUPPORT

Clerical	4	
Teacher Assistant	2	(ISS Trades)
Custodians	85	MOE
EC TA's	4	
EC-CSS-TA's	2	
Athletic Director	1	(12 MOE)
Bus Monitor	0.44	

CAPITAL OUTLAY

Allotment 10,711
 John M. Morehead High School is a 9-12 school located at 134 N. Pierce Street, Eden. The principal is Ms. Betty Harrington.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009
MOSS ST. ELEMENTARY SCHOOL
SCHOOL NUMBER: 358
10TH DAY ADM: 227

STAFF

LICENSED

Principal 1
Regular Classroom Teachers 12
Enhancement Teachers 3
AIG 0.4
Media 1
ESL 0.4
Guidance Counselor 1
Curriculum Lead Teacher 1
EC Teachers 3
Speech Therapist 0.75
Pre-K Teacher 1
Pre-K Speech Therapist 0.25

POSITIONS

STATE

Instructional Supplies 14,039
Disadvantaged Student Supple. 690
Remediation 2,842
Staff Development 2,387

LOCAL

Instructional 2,371
Contract Services 3,500
Travel 1,500
Telephone 1,500
Postage 400
Reproduction 3,500
Office Supplies 1,000
Printing 707
Grounds Maintenance 2,925

SUPPORT

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

CAPITAL OUTLAY

Allotment 2,414

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY

SCHOOL NUMBER: 362

10TH DAY ADM: 288

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	14
Enhancement Teachers	1
AIG	0.5
Media	1
ESL	0.5
Guidance Counselor	0.5
EC Teacher	1
Speech Therapist	0.4

POSITIONS

STATE

Instructional Supplies	14,865
Disadvantaged Student Supple.	730
Remediation	2,394
Staff Development	1,362

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	2,930
Contract Services	3,192
Telephone	2,700
Postage	250
Dues	855
Printing	897
Grounds Maintenance	6,300

SUPPORT

Clerical	2	
Teacher Assistants	7	
Custodians	22	MOE
ECTA	1	

CAPITAL OUTLAY

Allotment	2,556
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New Vision is a K-5 year round magnet school located at 705 NW Ayersville Road, Madison. The principal is Ms. Kay Frey.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009
REIDSVILLE HIGH SCHOOL
SCHOOL NUMBER: 366
10TH DAY ADM: 933

STAFF

LICENSED

Principal 1
Assistant Principals 3 (36 MOE)
Guidance Counselors 3
Regular Classroom Teachers 33.5
IB Teachers 3
Music Teachers 2
AIG 0.125
Media 2
ESL 0.1875
EC Teachers 7
CTE 12
JROTC 2
Remediation 1
Speech 0.4
Pre-K Speech Therapist 0.2
DOP 1
Grant 0.25
Literacy Coach 1

POSITIONS

STATE

Instructional Supplies 55,382
Disadvantaged Student Supple. 2,721
Remediation 5,455
Staff Development 3,454

LOCAL

Instructional Supplies 7,350
Library Books 2,000
Contracted Services 1,700
Travel 2,500
Telephone 6,600
Postage 1,500
Reproduction 27,500
Printing 2,905
Grounds Maintenance 7,050

SUPPORT

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

CAPITAL OUTLAY

Allotment 9,522

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

REIDSVILLE MIDDLE SCHOOL
SCHOOL NUMBER: 374
10TH DAY ADM: 671

STAFF

LICENSED

POSITIONS

STATE

DOLLAR ALLOTMENTS

LOCAL

Principal	1				
Assistant Principals	2	(22.5 MOE)		Instructional Supplies	41,549
Guidance Counselors	2			Disadvantaged Student Supple.	2,041
Regular Classroom Teachers	26			Remediation	10,032
Music Teachers	1.5				
Art	1				
PE	2.5				
Foreign Language	1			Instructional Supplies	1,926
Other Teachers	2.5			Library	5,000
AIG	1			Travel	2,000
Media Specialists	1			Telephone	4,000
ESL	0.8125			Postage	810
EC Teachers	7.5			Reproduction	10,000
DOP	1			Office Supplies	2,982
Speech Therapist	0.5			Dues	1,000
CTE	3			Printing	2,089
Nurse	1			Staff Development	3,014
Social Worker	1			Grounds Maintenance	6,015
Math Coach	1				
Literacy Coach	1				
K-8 Math Lead Teacher	1				
Grant	0.5				
				<u>CAPITAL OUTLAY</u>	
				Allotment	7,144
				Reidsville Middle School is a 6-8 school located at 1903 South Park Drive, Reidsville. The principal is Mr. Charles Perkins.	
<u>SUPPORT</u>					
Clerical	4				
Teacher Assistants	2	(Teacher Trade)			
Custodian	53	MOE			
EC TAs	3				

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

ROCKINGHAM COUNTY HIGH SCHOOL

SCHOOL NUMBER: 378

10TH DAY ADM: 1245

STAFF

LICENSED

Principal
Assistant Principals
Guidance Counselor(s)
Regular Classroom Teachers
Music Teachers
AIG
Media
ESL
EC Teachers
CTE
JROTC
Remediation
Speech
Pre-K Speech Therapist
DOP
Grant

POSITIONS

1
2 (24 MOE)
3
45
2
0.125
2
0.4
6
13.75
3
1
0.4
0.2
1
0.5

STATE

Instructional Supplies 64,259
Disadvantaged Student Supple. 3,157
Remediation 4,479
Staff Development 3,579

DOLLAR ALLOTMENTS

LOCAL

Instructional 1,581
Contract Services 5,480
Travel 4,000
Telephone 6,500
Postage 3,000
Reproduction 35,000
Office Supplies 1,775
Printing 3,877
Grounds Maintenance 9,972

SUPPORT

Clerical
Teacher Assistants
Custodians
EC TAs
EC-CSS-TAs
Athletic Director
Bus Monitor

4
2 (ISS Trades)
78 MOE
4
2
1 (12 MOE)
0.44

CAPITAL OUTLAY

Allotment 11,048

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL
 SCHOOL #: 379
 10TH DAY ADM: 80

STAFF

LICENSED

Principal
 Regular Classroom Teachers
 Guidance Counselor

POSITIONS

1
 4.5
 1

STATE

Instructional Supplies
 Disadvantaged Student Supple.
 Remediation
 Staff Development

4,129
 203
 931
 831

LOCAL

Instructional Supplies
 Printing

2,651
 249

DOLLAR ALLOTMENTS

SUPPORT

Clerical

1 (12 MOE)

CAPITAL OUTLAY

Allotment

710

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

ROCKINGHAM COUNTY MIDDLE SCHOOL
SCHOOL NUMBER: 380
10TH DAY ADM: 859

STAFF

LICENSED

Principal
Assistant Principals
Guidance Counselors
Regular Classroom Teachers
Music Teachers
Art
PE
Foreign Language
Other Teachers
AIG
Media Specialists
ESL
EC Teachers
DOP
Speech Therapist
CTE
Other CTE (Enhancement Trade)
Nurse
Grant

POSITIONS

1
2 (22.5 MOE)
2
32
2
1
1
4
1
1
1
1
1
2
0.5
5.2
1
0.4
3
1
1
0.5

STATE

Instructional Supplies 46,556
Disadvantaged Student Supple. 2,287
Remediation 9,657

LOCAL

Instructional Supplies 4,911
Contract Services 13,000
Travel 2,500
Telephone 3,600
Postage 1,800
Reproduction 2,000
Office Supplies 2,000
Dues 1,300
Printing 2,675
Staff Development 3,662
Grounds Maintenance 7,050

CAPITAL OUTLAY

Allotment 8,005

SUPPORT

Clerical
Teacher Assistants
Custodians
EC TAs
TA Trade
EC Interpreter
Bus Monitor
EC CSS

4
1
58
3.1
1.9
1
0.75
0.5

MOE

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009

SOUTH END ELEMENTARY SCHOOL
SCHOOL NUMBER: 386
10TH DAY ADM: 311

STAFF

LICENSED

Principal 1
Regular Classroom Teachers 15
Enhancement Teachers 1.7
AIG 0.8
Media 1
ESL 0.3
Guidance Counselor 0.5
EC Teachers 2
Speech Therapist 1
Pre-K Teacher 1
Pre-K Speech Therapist 0.4

POSITIONS

STATE

Instructional Supplies 17,652
Disadvantaged Student Supple. 867
Remediation 2,451
Staff Development 1,611

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 344
Contract Services 7,400
Telephone 1,200
Postage 650
Reproduction 1,368
Office Supplies 703
Dues 151
Printing 968
Grounds Maintenance 3,900

SUPPORT

Clerical 2
Teacher Assistants 7.5
Custodians 19
EC TA 2.5
Pre-School Assistant 1
EC-CCS TA 1

CAPITAL OUTLAY

Allotment 3,035

South End Elementary School is a K-5 school located at
1307 South Park Drive, Reidsville. The principal is
Ms. Tiffany Perkins.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 STONEVILLE ELEMENTARY SCHOOL
 SCHOOL NUMBER: 390
 10TH DAY ADM: 442

STAFF

LICENSED

Principal 1
 Assistant Principal 1
 Regular Classroom Teachers 21
 Enhancement Teachers 2
 AIG 0.4
 Media 1
 ESL 2.5
 Guidance Counselor 1
 EC Teachers 3
 Speech Therapist 1
 Pre-K Teacher 1
 Pre-K Speech Therapist 0.4

POSITIONS

(10.5 MOE)

STATE

Instructional Supplies
 Disadvantaged Student Supple.
 Remediation

27,355
 1,344
 3,691

LOCAL

Instructional Supplies
 Contract Services
 Travel
 Telephone
 Postage
 Reproduction
 Printing
 Staff Development
 Grounds Maintenance

5,606
 4,000
 1,600
 5,000
 820
 1,176
 1,376
 2,387
 3,867

SUPPORT

Clerical 2
 Teacher Assistants 11
 Custodians 35
 EC TA 2.75
 Media Assistant 1
 Pre-School Assistant 1
 EC-CCS TA 1
 Bus Monitor 0.75

MOE

CAPITAL OUTLAY

Allotment

4,703

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 THE SCORE CENTER
 SCHOOL NUMBER: 392
 10TH DAY ADM: 26*

STAFF

LICENSED

POSITIONS

Principal 1
 Regular Classroom Teachers 5
 ESL 2.5
 Guidance Counselor 1
 EC 4

STATE

Instructional Supplies 6,813
 Disadvantaged Student Supple. 335
 Remediation 776

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 1,219
 Contract Services 1,000
 Travel 500
 Telephone 800
 Postage 200
 Reproduction 500
 Office Supplies 251
 Printing 374
 Staff Development 1,024
 Grounds Maintenance 4,200

SUPPORT

Clerical 2
 Teacher Assistants 2
 Custodians 23 MOE
 EC-CSS TA 2
 Day Treatment TA 4

CAPITAL OUTLAY

Allotment 1,171

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

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

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
WESTERN ROCKINGHAM MIDDLE SCHOOL
 SCHOOL NUMBER: 394
 10TH DAY ADM: 785

STAFF

LICENSED

Principal
 Assistant Principals
 Guidance Counselors
 Regular Classroom Teachers
 Music Teachers
 Art
 PE
 Foreign Language
 Other Teachers
 AIG
 Media Specialists
 ESL
 EC Teachers
 DOP
 Speech Therapist
 CTE
 Nurse
 Social Worker
 Literacy Coach

POSITIONS

1
 2 (22.5 MOE)
 2
 26
 2
 1
 1
 3
 1
 2
 1
 1
 1
 0.4
 7
 1
 1
 1
 1

STATE

Instructional Supplies
 Disadvantaged Student Supple.
 Remediation

44,594
 2,191
 9,352

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies
 Contract Services
 Travel
 Telephone
 Postage
 Reproduction
 Office Supplies
 Dues
 Printing
 Staff Development
 Ground Maintenance

8,491
 7,500
 1,800
 5,200
 1,000
 4,000
 742
 300
 2,444
 3,454
 7,800

CAPITAL OUTLAY

Allotment

7,667

SUPPORT

Clerical
 Teacher Assistants
 Custodians
 EC TAs

4
 4
 59
 4

(ISS trade, Technical TA and ISS Trade)
 MOE

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2008-2009
 WENTWORTH ELEMENTARY SCHOOL
 SCHOOL NUMBER: 398
 10TH DAY ADM: 515

STAFF

LICENSED

Principal	1	
Assistant Principal	1	(10.5 MOE)
Regular Classroom Teachers	24	
Other Teachers (TA Trades)	1	
Enhancement Teachers	2	
Title II Teacher	1	
AIG	1	
Media	1	
ESL	0.4	
Guidance Counselor	1	
EC Teachers	4	
Speech Therapist	1.7	
PRE-K Speech Therapist	0.3	
Nurse	1	
Social Worker	1	

POSITIONS

STATE

DOLLAR ALLOTMENTS

Instructional Supplies	27,923
Disadvantaged Student Supple.	1,372
Remediation	4,517

LOCAL

Instructional Supplies	4,935
Contract Services	3,900
Travel	1,200
Telephone	2,500
Postage	800
Reproduction	2,875
Office Supplies	2,300
Dues	120
Printing	1,604
Staff Development	2,221
Grounds Maintenance	7,160

SUPPORT

Clerical	2	
Teacher Assistants	13	
Teacher Trade for TA	1	
Custodians	34	MOE
EC - TA	0.375	
EC-CSS	1	
Media Assistant	1	
Pre-School Assistant	1	
Bus Monitor	0.5	

CAPITAL OUTLAY

Allotment	4,801
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Wentworth Elementary School is a K-5 school located at 8806 NC 87, Wentworth. The principal is Ms. Debbie Smith.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2008-2009
WILLIAMSBURG ELEMENTARY SCHOOL
SCHOOL NUMBER: 402
10TH DAY ADM: 486

STAFF

LICENSED

Principal 1
Assistant Principal 1 (10.5 MOE)
Regular Classroom Teachers 22
Other Teachers (TA Trades) 1
Enhancement Teachers 2.5
AIG 1
Media 1
ESL 1.2
Guidance Counselor 1
EC Teachers 2
Nurse 1

POSITIONS

(10.5 MOE)

STATE

Instructional Supplies 27,613
Disadvantaged Student Supple. 1,356
Remediation 4,362

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 2,125
Library 2,550
Contract Services 4,000
Travel 2,000
Telephone 2,500
Postage 900
Reproduction 3,500
Office Supplies 845
Printing 1,513
Staff Development 2,263
Grounds Maintenance 7,160

SUPPORT

Clerical 2
Teacher Assistants 12
Teacher Trade for TA 0.7
Custodians 35 MOE
EC - TA 0.375
EC-CSS 1
Media Assistant 1
Pre-School Assistant 1
Bus Monitor 0.5

CAPITAL OUTLAY

Allotment 4,748

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

Chart of Accounts

CHART OF ACCOUNTS STRUCTURE

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

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

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

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

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

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

FUND CODES

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

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

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

REVENUE CODES

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

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

REVENUES FROM STATE AND FEDERAL SOURCES (3000)

3100 State Public School Fund Revenue

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

3200 State Revenue - Other Funds

3211 Textbooks

3250 Sales and Use Tax Revenue

STATE ALLOCATIONS RESTRICTED TO CAPITAL OUTLAYS (3400)

3400 State Allocations Restricted to Capital Outlays

3460 Public School Capital Fund - Lottery

REVENUES FROM FEDERAL SOURCES - UNRESTRICTED (3500)

3590 Unrestricted Federal Grants

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

3600 Federal Fund Revenue

3700 Federal Revenue - Other Funds

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

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

REVENUES FROM LOCAL AND OTHER SOURCES (4000)

LOCAL SOURCES GENERAL (4100)

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

LOCAL SOURCES - TUITION AND FEES (4200)

4210	Tuition and Fees
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LOCAL SOURCES - REVENUES (4300)

431X SALES REVENUES - CHILD NUTRITION

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

432X CATERED MEALS

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

433X SUPPLEMENTS

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

434X KINDERGARTEN BREAKFAST

4341 State Reimbursement - Kindergarten Breakfast

LOCAL SOURCES - UNRESTRICTED (4400)

- 4410 Fines and Forfeitures
- 4420 Rental of School Property
- 4430 Contributions & Donations
- 4440 ABC Revenues
- 4450 Interest Earned on Investments
- 4470 Income from Endowment and other Trust Funds
- 4480 Warehouse Revenue
- 4490 Other Local Operating Revenues

LOCAL SOURCES - RESTRICTED (4800)

- 4810 Bond and Note Proceeds
- 4811 County Installment Purchase
- 4812 Restricted Sales Taxes
- 4820 Disposition of School Fixed Assets
- 4830 Federal Revenues Sharing
- 4840 Insurance Settlement on School Property
- 4850 Lease Purchase/Installment Purchase

LOCAL SOURCES - RESTRICTED (4800) continued

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

SPECIAL REVENUE SERVICES (4900)

4910 Fund Balance Appropriated

FUND TRANSFERS (4920)

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

PURPOSE CODE

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

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

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

INSTRUCTIONAL SERVICES (5000)

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

5500 Co-Curricular Services

5501 Athletics

5502 Cultural Arts

5503 School Clubs & Other Student Organizations

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

5810 Educational Media Services

5820 Student Accounting

5830 Guidance Services

5840 Health Support Services

5850 Safety and Security Support Services

5860 Instructional Technology Services

5870 Staff Development Unallocated

5880 Parent Involvement Services

5890 Volunteer Services

5900 Reserved for Future Use

SYSTEM-WIDE SUPPORT SERVICES (6000)

6100 Support and Development Services

6110 Regular Curricular Support and Development Services

6111 JROTC Curricular Support and Development Services

6112 Cultural Arts Curricular Support and Development Services

6113 Physical Education Curricular Support and Development Services

6114 Foreign Language Curricular Support and Development Services

6115 Technology Curricular Support and Development Services

6116 Homebound/Hospitalized Curricular Support and Development Services

Services

6120 CTE Curricular Support and Development Services

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

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

ANCILLARY SERVICES (7000)

7100 Community Services

7200 Nutrition Services

7300 Adult Services

NON-PROGRAMMED CHARGES (8000)

8100 Payments to Other Governmental Units

8200 Unbudgeted Funds

8300 Debt Services

8400 Interfund Transfers

8500 Contingency

8600 Educational Foundations

8700 Scholarships

CAPITAL OUTLAY (9000)

PROGRAM REPORT CODES

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

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PRC's

For local funds, if we are using funds in the same manner as the state, we will use their designated PRC. For example, regular teachers are 001, assistants are 027, and clerical is 003. If we are using funds in a different manner than the state's defined PRC's, we must use our unique number. Following are PRC's that are available for use for local funds during 2006-2007.

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

OBJECT CODES

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

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

These broad categories are subdivided to obtain more detailed information about objects of expenditures. (Category numbers are not valid account codes, example 100, 200 etc.) A three-digit serial number is used to provide detailed information.

Salaries (100)

Administrative Personnel (110)

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

Instructional Personnel - Certified (120)

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

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

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

Instructional Support Personnel - Non-Certified (140)

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

Technical and Administrative Support Personnel (150)

- 151 Office Support

152 Technician Specialist

153 Administrative Specialist (Central Support)

Substitute Personnel (160)

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

Operational Support Personnel (170)

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

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

Other Employee Benefits (290)

291 Payments to/for Injured Employees
299 Other Employee Benefits

Purchased Services (300)**Professional and Technical Services (310)**

311 Contracted Services
312 Workshop Expenses/Allowable Travel

313 Advertising Cost
314 Printing and Binding Fees

315 Reproduction Costs
316 Teach for America

317 Psychological Contract Services
318 Speech and Language Contract Services

319 Other Professional and Technical Services
Property Services (320)

321 Public Utilities - Electric Services
322 Public Utilities - Natural Gas

323 Public Utilities - Water and Sewer
324 Waste Management

Property Services (320) (con't)

325 Contracted Repairs & Maintenance - Land & Buildings
326 Contracted Repairs & Maintenance - Equipment

327 Rentals/Leases
329 Other Property Services

Transportation Services (330)

331 Pupil Transportation - Contracted
332 Travel Reimbursement

333 Field Trips
Communications (340)

341 Telephone
342 Postage

343 Telecommunications Services
344 Mobile Communication Costs

345 Security Monitoring
349 Other Communication Services

Tuition (350)

351 Tuition Fees

352 Employee Education Reimbursement

353 Eckerd Youth Camps

Dues & Fees (360)

361 Membership Dues & Fees

362 Bank Service Fees

363 Assessments/Penalties

Insurance and Judgments (370)

371 Liability Insurance

372 Vehicle Liability Insurance

373 Property Insurance

374 Judgments Against the Local School Administrative Unit

375 Fidelity Bond Premium

376 Pupil Transportation Insurance

377 Payments to Injured School Children

378 Scholastic Accident Insurance

379 Other Insurance and Judgments

Debit Services (380)

381 Debt Service - Principle

382 Debt Service - Interest

Other Administrative Costs (390)

391 Tax Payments

392 Indirect Cost

393 Contingency Funds

399 Unbudgeted Funds

Supplies & Materials (400)**School & Office Supplies (410)**

411 Supplies & Materials

412 State Textbooks

413 Other Textbooks

414 Library Books (Regular and Replacement)

418 Computer Software & Supplies

Operational Supplies (420)

421 Fuel for Facilities
422 Repair Parts, Materials, & Related Labor, Grease, & Anti-Freeze
423 Gas/Diesel Fuel
424 Oil
425 Tires & Tubes

Food Supplies (450)

451 Food Purchases
452 USDA Commodity Foods
453 Food Processing Supplies
454 Inventory Loss
455 Meal Sales Discount
459 Other Food Purchases

Non-Capitalized Equipment (460)

461 Furniture and Equipment - Inventoried
462 Computer Equipment - Inventoried

Sales & Use Tax (470)

471 Sales & Use Tax Expense
472 Sales & Use Tax Refund (Contra-expenditure)

Capital Outlay (500)**Land (510)**

511 Purchase of New Sites
512 Land Additions to Existing Sites

Buildings (520)

521 Purchase of Existing Buildings
522 General Contract
523 HVAC Contract
524 Electrical Contract
525 Plumbing Contract
526 Architects Fees
527 Construction Management Contracts
528 Carpentry Contracts
529 Miscellaneous Contracts & Other Charges

Improvements Other Than Buildings (530)

531 Improvements to New Sites
532 Improvements to Existing Sites

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

SCHOOL NUMBERS

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

Key to Acronyms

**ROCKINGHAM COUNTY SCHOOLS
KEY TO ACRONYMS**

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