

**ROCKINGHAM COUNTY
SCHOOLS**

2007 - 2008

ANNUAL BUDGET

Superintendent's Budget Message 2007-08

Focus and Direction

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

When Rockingham County Schools merged in July, 1993, both the Rockingham County Board of Commissioners and the Rockingham County Board of Education agreed to a goals statement that proposed an increase in county funding for the schools over a period of five years to a level of \$790 per student. In November, 1997, a new three year goal was agreed upon which reflected a funding goal of maintaining a level equal to the state average funding for schools as set forth by the North Carolina Association of County Commissioners. The new goal also included an increase in capital funding of 25% each year for three years. Both the 1993 goals statement as well as the 1997 goals statement stated that the school system would strive to increase student performance. Since merger occurred there had been a steady increase in student test results, but as local funding has not kept up to what is

necessary to maintain local initiatives, test results have begun to suffer.

Students reading at or above level III for grades 3 – 8 have risen from 60.1% in 1993 to 83% in 2007. The same students performing at or above level III in math have risen from 59.2% in 1993 to 60% in 2007.

This demonstrates the impact funding has on student performances. We can be proud of the results we have had in the past, however with reduced funding it will be necessary to find new and innovative ways to achieve high student performance.

The school district has made adjustments to continue essential operations because during the past six years substantial reductions have been necessary. Despite state increases in certain areas of funding, we have been forced to continue to cut local operations. There have been reductions in our classified support personnel in order to maintain our classroom teachers.

Rockingham County Schools are being faced with many challenges that will require a more efficient and effective use of all of our funding. The Federal "No Child Left Behind" law is forcing us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing

instruction and measuring school success. We are also addressing the dropout issue with emphasis upon generating accurate student data, including enrollment changes by gender and ethnicity, identification of contributing factors, conducting research related to successful practices and generating a multi-year program.

The 2007-08 budget focuses on the district's goals and objectives, which are outlined as follows:

- Prepare our students for the 21st Century Global Economy
- Retain and recruit high quality teachers and staff
- Continue to implement interactive Technology in our classroom
- Explore health initiatives to address obesity/healthful living issues in Rockingham County
- Plan for Phase III building projects

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

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

Progress Report

During the 2006-07 school year, progress continued to be made to increase student performance and decrease achievement gaps.

- 82.8% of all students in grades 3-8 were on grade level or higher on the End-of-Grade Reading Test.
- 61.0% of high school students passed Algebra I End-of-Course Tests, 59.0% of high school students passed Algebra II End-of-Course Tests, and 54.0% of high school students passed Geometry End-of-Course Tests.
- 68.0% of high school students passed English I End-of-Course Tests.
- No data this year of high school students passing chemistry and physics.
- 50.0% or 12 out of 24 schools made Adequate Yearly Progress.
- 79.6% or 43 out of 54 Adequate Yearly Performance Targets were met by the system.
- 76.9% of 8th grade students passed the new online Computer Skills tests.

Trends and Needs

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

Special Education: Currently 12.54% of school age students are identified as students with disabilities and are receiving special education services. The state only funds up to 12.5% of ADM which leaves approximately 5 students with special needs unfunded. In addition the system serves over 265 preschool students with disabilities.

Enrollment: The 10 day enrollment for Rockingham County Schools for 2007-08 was 14,372. This reflects a decrease of 79 from 2006-07. We anticipate a continued fairly constant student enrollment for the next few years. Additional growth in the southern and western sections of the county will account for an increased student enrollment.

ESL: The number of families moving to Rockingham County from non-English speaking countries continues to grow. This year there are 690 students and 67 migrant students in our English as a Second Language Program. State and Federal support, which is greatly under-funded, pays for 7.2 teachers and Rockingham County Schools supplements the program with 6.8 additional teaching positions.

Free and Reduced Meals: The percent of students on free or reduced meals as of October 19, 2007 is 50.07%.

Fuel and Energy Costs: Because of lower use than anticipated during 2006-2007, we have maintained the 2007-2008 budget for energy use at about the same level. The volatile fuel price situation causes this to be an area of concern however, and will need constant attention for the foreseeable future. The cost of transporting our children daily on our bus system has increase due to rising gas prices. Currently we are receiving less money per gallon from the State than the actual cost of gas purchased. We drive around 8,600 miles per school

day transporting our children. The cost of gas can effect our local budget depending on the price.

Budget Process

Budget development is a year-round process that begins in the fall and continues until a budget resolution is adopted by the Rockingham County Board of Education and then continues with necessary budget amendments being approved until the end of the school year. Preliminary allotments are sent out to the individual schools in December after projected student populations for the following year are determined. Requests from individual schools and departments are received in the finance office in January, whereupon the draft of a proposed budget is developed.

In the spring the Board will discuss the request budget at several Board meetings.

The Board of Education is required to submit a request budget to the Board of County Commissioners by May 15, and the Board of County Commissioners must pass a budget resolution that includes the county appropriation for the school system by June 30. Once county and state allocations are made, the Board of Education passes a budget resolution. If this is delayed until after July 1, the Board of Education will pass an interim budget resolution for the purpose of paying salaries and paying ordinary expenses of the local school administrative unit for the interval between the beginning of the fiscal year and the adoption of the budget.

Total Budget

The total budget for 2007-2008 is \$123,836,918. This is composed of State, Local, Federal, Capital Outlay, School Food Service, and the Before and After Care program. The

approved Budget Resolution is attached, and a detailed budget by line item for each funding source is included in this document.

State Funding

The state budget for 2006-2007 is \$82,299,693. This amount is based on the allotment received from the state for 2007-08. State allotments are based on a formula basis with school systems receiving three basic types of allotments: positions, months of employment, and categorical allotments of dollars. The majority of changes in state funding are due to raises given by the legislature. Teachers averaged a 5% increase while other employees received a 4% raise. Legislative actions have resulted in the following changes for Rockingham County Schools:

- Increase of \$128,754 in non-instructional support salaries for raises.
- Increase of \$61,340 in administrative salaries for raises.
- Increase of \$143,153 in teacher assistant salaries for raises.
- Increase of \$231,937 in low wealth funds.
- Increase of \$337,573 in exceptional children funds for raises.
- Additional funds may be allotted to help deal with high fuel costs for yellow school buses.
- Reduction of 3 month employment of assistant principals.
- Increase of \$47,528 for classroom materials and supplies.
- Increase of \$107,283 for at risk students.

- During last year the state initiated a Disadvantaged Students Supplemental Fund, from which we received \$593,541. This year we anticipate an allotment of \$737,792, an increase of \$144,251.

We also receive a grant from the state which will help us recruit math and science teachers to our lowest performing high school by giving these employees a bonus.

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

Local Current Expense Funds

A tightening economy, high fuel costs, new federal laws, and a desire to initiate new innovative programs have made the budget development a real challenge. The Federal "No Child Left Behind" law is forcing us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing instructional and measuring school success. New programs that have been initiated in recent years includes signing bonuses for hard to fill teacher positions in areas such as math, science, foreign language, and exceptional children. We also implemented new teacher retention efforts by giving bonuses to teachers when they reach each five year increment of being employed by Rockingham County Schools. We have budgeted funds to continue microfilming the huge backlog of student records, and given additional funds to schools with higher risk factors. We have increased funds for custodial supplies, data lines, and added two new technology positions to improve our efficiency and reliability within our network. We have reduced the local transportation budget since we have

managed to operate at a lower level with increased state funding for fuel. This year we have had to add funds to cover legislative raises, increase in retirement rates and increases in hospital insurance. Many of the salary and benefit increases have been moved to state funds and are being paid from the low wealth allotment increase. Some of the increases and reductions are reflected below:

- \$604,274 increase from commissioners. Most of this came from shifting funds from capital reserve to capital, and from capital to local current expense.
- Added \$41,000 to pay for a Public Information Officer. This will help inform the public of what is going on in the schools.
- \$15,000 for nurses salaries.
- \$ 50,000 increase in interest earned due to higher interest rates.
- \$48,320 increase in required payment to Charter Schools

The total local current expense budget is \$21,302,782, of which \$15,707,000 is allocated from the county. The remaining funds are from textbooks, medicaid administrative outreach program, reimbursements, fines and forfeitures, rental, interest, grants, indirect costs, and other miscellaneous items. The additional allocation from the county over the previous year is \$604,274, which is a 4% increase.

Federal Funding

The budgets of the various federal grants are either actual allotments received or are based on the planning figures

received from the state in the spring, and the estimated carryover of funds from the 2006-07 fiscal year. Not all federal allotments are received from the state until October or November. The total federal budget for 2007-08 is \$11,082,458.91.

Each federal PRC is an individual federal grant that results from legislation to address a specific federal initiative. Strict compliance with all laws and regulations must be followed when spending these monies in order to fulfill the desired goals of the legislation.

Capital Outlay

The capital increase in the 1998-99 school year was the first in approximately 15 years. Along with the 1999-2000 increase, the schools had begun addressing a substantial backlog of capital needs and were showing progress in areas of severe need. The 2002-03 allotment was reduced by \$300,000, and the 2003-2004 allotment was reduced by an additional \$300,000, causing necessary projects to be put on hold.

The 2004-05 allotment was increased by \$200,000, to \$1,269,775, which helped us to address some of the projects put on hold. The 2005-06, 2006-07, and 2007-08 allotments have been maintained at \$1,269,775. We feel it is of the utmost importance to better fund capital outlay in the future in order to address the severe needs the school system has.

Proprietary/Enterprise Funds

Services which are self supporting from fees charged to the users are reported in the proprietary fund. The district has two proprietary (enterprise) funds – the School Food Service Fund and the Before and After Care Fund. The School Food Service Fund is used to account for the board's child nutrition or food

service operation. The budget for this fund is \$7,151,573. The Before and After Care Fund is used to account for the child care program which offers child care services before school as well as after school. The budget for this fund is \$730,637.

The School Food Service Fund budget includes salary and fringe benefit increases as well as an inflationary increase in the cost of food and necessary supplies. Unlike instructional staff, there are no state funds for cafeteria positions. These positions are funded by the amount of revenue generated by lunch sales.

The Before and After Care Fund budget is composed mainly of salaries and fringe benefits, with additional costs for supplies, food, and miscellaneous expenses.

Competitive Factors

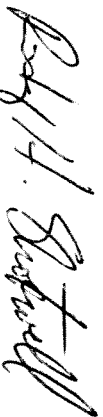
The School System faces many challenges, including competing with neighboring counties who are able to offer higher local supplements. To address this challenge, in this budget we have a teacher retention bonus to encourage teachers to stay with the system. We have a teacher signing bonus for hard to fill positions such as math, science, and exceptional children. We were also recently awarded a grant from the state that will give a \$15,000 bonus to math and science teachers at low performing schools. We also have a supplement schedule which includes a 5% supplement for teachers.

Every year since the merger of the four county school systems, we have received an unqualified audit opinion. For the last twelve years we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) and for the last eleven years we have received the Certificate of Achievement for Excellence in

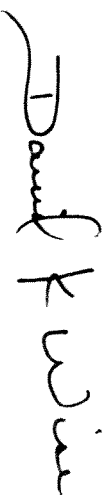
Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).

Conclusion

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



Dr. Rodney Shotwell
Superintendent



David Wise
Assistant Superintendent - Finance

State Public School Fund

9/6/07

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
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100,000,000	Allocation for SPSF	82,127,701	74,542,082	
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100,015,000	Allocation for SPSF Technology	171,992	177,468	
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82,299,693	74,719,550	
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ROCKINGHAM COUNTY SCHOOLS

001 CLASSROOM TEACHERS		STATE PUBLIC SCHOOL FUND	2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
PROPRIATIONS					
100.001.121	Salary - Teacher		28,000,000		
100.001.123	Salary - ROTC Teacher		500,000		
100.001.125	New Teacher Orientation		20,000		
100.001.128	Salary - Retired Teacher		754,000		
110.001.121	Salary - Teacher	30,000,000			
110.001.123	Salary - ROTC Teacher	525,000			
110.001.125	New Teacher Orientation	20,000			
110.001.128	Salary - Retired Teacher	975,000			
110.001.211	Employers Soc. Sec. Cost	2,411,280			Budgeted at 7.65%
110.001.221	Employers Retirement Cost	2,468,016			Budgeted at 7.83%
110.001.228	Matching Retirement - Ret. Teacher No Cap	114,075			Budgeted at 11.7% of retired employees salaries
110.001.231	Employers Hospital Cost	2,761,378			Budgeted at \$4,097/employee
120.001.121	Salary - CTE Teacher	215,000			
120.001.128	Salary - Retired Teacher	24,000			
120.001.211	Employers Soc. Sec. Cost	18,284			Budgeted at 7.65%
120.001.221	Employers Retirement Cost	18,714			Budgeted at 7.83%
120.001.231	Employers Hospital Cost	25,098			Budgeted at \$4,097/employee (6)
200.001.121	Salary - Exceptional Children Teacher		850,000		
200.001.128	Salary - Retired Exceptional Child Teacher		50,000		
210.001.121	Salary - Exceptional Children Teacher	1,200,000			
210.001.128	Salary - Retired Exceptional Children Teacher	52,000			
210.001.211	Employers Soc. Sec. Cost	95,778			Budgeted at 7.65%
210.001.221	Employers Retirement Cost	93,960			Budgeted at 7.83%
210.001.228	Matching Retirement - Ret. Teacher No Cap	6,084			Budgeted at 11.7% of retired employees salaries
210.001.231	Employers Hospital Cost	81,940			Budgeted at \$4,097/employee (20)
260.001.121	Salary - AG Teacher	280,000			
260.001.211	Employers Soc. Sec. Cost	21,420			Budgeted at 7.65%
260.001.221	Employers Retirement Cost	21,924			Budgeted at 7.83%
260.001.231	Employers Hospital Cost	20,915			Budgeted at \$4,183 (5)
910.001.211	Employers Soc. Sec. Cost		2,309,000		Budgeted at 7.65%
910.001.221	Employers Retirement Cost		2,098,000		Budgeted at 7.14%
910.001.228	Matching Retirement - Ret. Teacher No Cap		95,000		Budgeted at 11.7% of retired employees salaries
910.001.231	Employers Hospital Cost		2,633,000		Budgeted at \$3,854/employee. No increase.

ROCKINGHAM COUNTY SCHOOLS

	Total	41,449,866	37,309,000		
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 \$53,401					
	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 per county		
Rockingham County Schools 2006-07 allotment			673.28		

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
CENTRAL OFFICE ADMINISTRATION		2007-2008	2006-2007	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
PROPRIATIONS				
110.002.113	Salary - Director	355,349		
110.002.211	Employers Soc. Sec. Cost	27,184		Budgeted at 7.65%
110.002.221	Employers Retirement Cost	27,823		Budgeted at 7.83%
110.002.231	Employers Hospital Cost	16,793		Budgeted at \$4,097/employee (5.12)
210.002.113	Salary - Director		85,942	14 Curriculum Director
210.002.118	Salary - Assistant Superintendent		90,219	1 Assistant Superintendent
320.002.111	Salary - Superintendent		118,500	1 Superintendent
320.002.112	Salary - Associate Superintendent		93,612	1 Associate Superintendent
330.002.113	Salary - Director		299,502	3.37 Directors
520.002.115	Salary - Finance Officer		82,290	1 Finance Officer
560.002.113	Salary - Director		128,115	2 Child Nutrition Directors
580.002.211	Salary - Director	77,524	74,542	1 Maintenance Director
580.002.221	Employers Soc. Sec. Cost	5,930		Budgeted at 7.65%
580.002.221	Employers Retirement Cost	6,070		Budgeted at 7.83%
580.002.231	Employers Hospital Cost	4,052		Budgeted at \$4,052/employee (1)
610.002.118	Salary - Finance Officer	85,582		
610.002.211	Employers Soc. Sec. Cost	6,547		Budgeted at 7.65%
610.002.221	Employers Retirement Cost	6,702		Budgeted at 7.83%
610.002.231	Employers Hospital Cost	4,052		Budgeted at \$4,052/employee (1)
520.002.113	Salary - Personnel Director	92,165		
520.002.211	Employers Soc. Sec. Cost	7,050		
520.002.221	Employers Retirement Cost	7,217		
520.002.231	Employers Hospital Cost	4,183		
210.002.211	Employers Soc. Sec. Cost		74,413	Budgeted at 7.65%
210.002.221	Employers Retirement Cost		69,453	Budgeted at 7.14%
210.002.231	Employers Hospital Cost		44,394	Budgeted at \$3,854/employee (11.52)
240.002.111	Salary - Superintendent	123,240		
240.002.112	Salary - Associate Superintendent	97,356		
240.002.118	Salary - Assistant Superintendent	93,827		
240.002.211	Employers Soc. Sec. Cost	24,053		Budgeted at 7.65%
240.002.221	Employers Retirement Cost	24,620		Budgeted at 7.83%
240.002.231	Employers Hospital Cost	12,287		Budgeted at \$4,095/employee (3)
200.002.113	Salary - Director	94,098		2 Child Nutrition Directors
200.002.211	Employers Soc. Sec. Cost	7,198		Budgeted at 7.65%
200.002.221	Employers Retirement Cost	7,368		Budgeted at 7.83%

ROCKINGHAM COUNTY SCHOOLS

1.7200.002.231	Employers Hospital Cost	4,052		Budgeted at \$4,052/employee (1)
	<i>Total</i>	1,222,322	1,160,982	
Provides funding for salaries and benefits for central office administration. Based upon the estimated allotment from DPL. This category is used to pay for personnel including:				
	Superintendent			
	Directors/Supervisors/Coordinators			
	Associate and Assistant Superintendents			
	Finance Offices			
	Child Nutrition Supervisors/Managers			
	Maintenance Supervisors			
	Transportation Directors			
Funds cannot be expended for any of the above personnel outside of their allotment category.				
This allotment does not cover all directors. The remaining cost is budgeted in local funds				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		003 NON-INSTRUCTIONAL SUPPORT		
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PROPRIATIONS				
400.003.151	Salary - Office Personnel	846,642		Office of the Principal
400.003.211	Employers Soc. Sec. Cost	64,768		Budgeted at 7.65%
400.003.221	Employers Retirement Cost	66,292		Budgeted at 7.83%
400.003.231	Employers Hospital Cost	106,522		Budgeted at \$4,097/employee (26)
110.003.151	Salary - Office Personnel	40,786		
110.003.211	Employers Soc. Sec. Cost	3,120		Budgeted at 7.65%
110.003.221	Employers Retirement Cost	1,970		Budgeted at 7.83%
110.003.231	Employers Hospital Cost	4,097		Budgeted at \$4,097/employee (1)
210.003.151	Salary - Office Personnel		39,218	Instructional clerical positions
320.003.151	Salary - Office Personnel		149,869	Executive Administrative clerical positions
330.003.151	Salary - Office Personnel		527,108	General Administrative clerical positions
410.003.151	Salary - Office Personnel		737,566	Schools Administrative clerical positions
520.003.151	Salary - Office Personnel		359,592	Finance Administrative clerical positions
540.003.173	Salary - Custodian	998,482	1,039,970	Custodians
540.003.211	Employers Soc. Sec. Cost	76,383		Budgeted at 7.65%
540.003.221	Employers Retirement Cost	78,181		Budgeted at 7.83% Increased from 7.14%
540.003.231	Employers Hospital Cost	167,977		Budgeted at \$4,097/employee (41) a 12% increase
610.003.151	Salary - Clerical	353,700		
610.003.211	Employers Soc. Sec. Cost	27,058		Budgeted at 7.65%
610.003.221	Employers Retirement Cost	27,695		Budgeted at 7.83%
610.003.231	Employers Hospital Cost	32,776		Budgeted at \$4,317/employee (8)
620.003.151	Salary - Office Personnel	553,614		
620.003.211	Employers Soc. Sec. Cost	42,351		Budgeted at 7.65%
620.003.221	Employers Retirement Cost	43,348		Budgeted at 7.83%
620.003.231	Employers Hospital Cost	55,719		Budgeted at \$4,097/employee (13.6)
910.003.211	Employers Soc. Sec. Cost		218,279	Budgeted at 7.65%
910.003.221	Employers Retirement Cost		203,728	Budgeted at 7.14%.
910.003.231	Employers Hospital Cost		381,546	Budgeted at \$3,854/employee (99)
940.003.151	Salary - Office Personnel	155,707		
940.003.211	Employers Soc. Sec. Cost	11,911		Budgeted at 7.65%
940.003.221	Employers Retirement Cost	12,192		Budgeted at 7.83%
940.003.231	Employers Hospital Cost	14,339		Budgeted at \$4,097/employee (3.5)
Total		3,785,630	3,656,876	

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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 \$263.11 per ADM.				
SUMMARY OF POSITIONS (CLERICAL & CUSTODIANS)				
	*191 positions			
Benefits FICA (7.65%) Retirement (7.83%) Hospitalization (\$4,317/yr)				
	Total Cost	6,825,047		
	State Allotment (estimated)	3,785,630		
	Local Budgeted amount	1,631,125		
	Low Wealth Budgeted Amount	1,408,292		
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)		28	
	SIMS Clerical		24	
	Receptionists Clerical (1 at each High & Middle School)		8	
	Guidance Clerical (1 at each High & Middle School)		8	
	Custodians (1025 months)		~96	
	Central Office		27	
Note: SCORE's clerical position is paid from PRC-068				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2007 -2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
5 SCHOOL BUILDING ADMINISTRATION				
PROPRIATIONS				
400.005.114	Salary - Principal	1,717,500		25 Principals
400.005.116	Salary - Assistant Principal	975,000		180 months of Assistant Principals
400.005.211	Employers Soc.Sec. Cost	205,977		Budgeted at 7.65%
400.005.221	Employers Retirement Cost	210,823		Budgeted at 7.83%
400.005.231	Employers Hospital Cost	167,977		Budgeted at \$4,097/employee (41)
410.005.114	Salary - Principal		1,610,420	25 Principals
410.005.116	Salary - Assistant Principal		850,000	183 months of Assistant Principals - 9 months cut from the State
910.005.211	Employers Soc. Sec. Cost		188,222	Budgeted at 7.65%
910.005.221	Employers Retirement Cost		175,674	Budgeted at 7.14%
910.005.231	Employers Hospital Cost		158,014	Budgeted at \$3,854/employee (41)
	Total	3,277,277	2,982,330	
Explanation: Provides funding for salaries including benefits for principals and assistant principals. Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to five months of employment for a principal. Assistant principals are allotted at one month of employment per 80 ADM rounded to the nearest whole month. Rockingham County Schools allotment _____ Principals 25 x 12 300 Assistant Principals 180 480 SUMMARY OF MONTHS 25 Principals x 12 300 Assistants				

ROCKINGHAM COUNTY SCHOOLS

INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND			
ACCOUNT		2007-2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
PROPRIATIONS					
210.007.133	Salary - Psychologist	211,000			
210.007.211	Employers Soc. Sec. Cost	16,142			Budgeted at 7.65%
210.007.221	Employers Retirement Cost	16,522			Budgeted at 7.83%
210.007.231	Employers Hospital Cost	12,549			Budgeted at \$4,183/employee (3)
320.007.131	Salary - Social Worker	174,000			
320.007.211	Employers Soc. Sec. Cost	13,311			Budgeted at 7.65%
320.007.221	Employers Retirement Cost	13,625			Budgeted at 7.83%
320.007.231	Employers Hospital Cost	16,732			Budgeted at \$4,183/employee (4)
310.007.121	Salary - Media Specialist		1,335,000		
310.007.131	Salary - Media Specialist	1,520,000			
310.007.211	Employers Soc. Sec. Cost	116,280			Budgeted at 7.65%
310.007.221	Employers Retirement Cost	119,016			Budgeted at 7.83%
310.007.231	Employers Hospital Cost	125,490			Budgeted at \$4,183/employee (30)
320.007.139	Salary - Social Worker		159,000		
330.007.121	Salary - Guidance Services		1,500,000		
330.007.131	Salary - Guidance Services	1,550,000			
330.007.211	Employers Soc. Sec. Cost	118,575			Budgeted at 7.65%
330.007.221	Employers Retirement Cost	121,365			Budgeted at 7.83%
330.007.231	Employers Hospital Cost	133,856			Budgeted at \$4,317/employee (32)
340.007.131	Salary - Health Services	216,000			
340.007.139	Salary - Health Services		197,000		
340.007.211	Employers Soc. Sec. Cost	16,524			Budgeted at 7.65%
340.007.221	Employers Retirement Cost	16,913			Budgeted at 7.83%
340.007.231	Employers Hospital Cost	16,732			Budgeted at \$4,183/employee (4)
50.007.139	Salary - Psychologist		195,000		
110.007.211	Employers Soc. Sec. Cost		259,030		Budgeted at 7.65%
110.007.221	Employers Retirement Cost		241,761		Budgeted at 8.14%
110.007.231	Employers Hospitalization Cost		281,342		Budgeted at \$3,854/employee (73)
	Total	4,544,632	4,168,133		

ROCKINGHAM COUNTY SCHOOLS

Explanation:				
Provides funds for salaries of certified instructional support personnel to implement locally designed initiatives which provide services to students who are at risk of school failure as well students' families. It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel which have a direct instructional relationship to students or teachers to help reduce violence in the public schools.	Positions paid from these positions are guidance counselors, media, social workers, psychologists, and nurses.			
This is a position allotment and are allotted on the basis of one per 200.10 allotment ADM.	Months Allotted - 71.87			
We fund the following areas with this allotment:	Positions			
	Media			
	Guidance Counselors			
	Social Workers			
	Psychologists			
	Nurses			

ROCKINGHAM COUNTY SCHOOLS

DRIVER TRAINING		STATE PUBLIC SCHOOL FUND			
ACCOUNT		2007 -2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
PROPRIATIONS					
00.012.121	Salary - Teacher		45,000		Certified Instructors, teachers with Driver Education on
00.012.199	Salary - Other Assignment		179,218		DVM License, teacher certified by the Department of Motor Vehicles.
00.012.326	Contracted Repair & Maint.		2,500		Cover cost of deductible in the event of accident
00.012.411	Instructional Supplies		7,500		Supplies for each school
00.012.412	Supplies & Materials		5,000		Supplies for running the program
00.012.414	Oil		120		Oil for the cars using PM
00.012.415	Tires & Tubes		500		Cost of tires
00.012.416	Repair Parts, Materials		5,000		Parts of cars
00.012.417	Gas/Diesel Fuel		10,000		Cost of gas
00.012.418	Computer Software & Supplies		5,000		Driver Education lease
00.012.422	Other Textbooks		1,000		Books replacement at 4 high schools
00.012.433	AV Supplies		300		Cost of Tapes
00.012.461	Non-Capitalized Equipment		1,000		Instructor Brakes
00.012.462	Non-Capitalized Computer Hardware		3,500		Printers
00.012.542	Computer Hardware		5,000		Replace broken computers
00.012.551	Purchase of Vehicles		27,000		Cost of 2 cars, replace 2 per year, and will take 9 years to replace all cars
00.012.622	Vehicle Liability Insurance		10,000		Cost of insurance
00.012.691	License & title Fees		900		For two new cars
10.012.121	Salary - Teacher		45,000		3 Certified teachers
10.012.148	Salary - Non Certified Instructor		172,299		15 Instructors
10.012.211	Employers Soc. Sec. Cost		17,050		Budgeted at 7.65%
10.012.221	Employers Retirement Cost		6,000		Budgeted at 7.83%. Increased from 7.14%
10.012.312	Workshop Expenses		3,400		State Conference
10.012.326	Contracted Repairs & Maintenance		2,500		Repair of Cars
10.012.372	Vehicle Liability Insurance		10,000		18 cars to insure
10.012.411	Supplies & Materials		12,800		Teaching Supplies
10.012.413	Textbooks, other		1,000		Supplementary books
10.012.418	Computer Software/Supplies		5,000		Computer Drivers Education Software
10.012.422	Repair parts, Materials, Etc		5,000		Car parts, lubrication
10.012.423	Gas		10,000		Gas for Drivers Education Cars
10.012.424	Oil		120		
10.012.425	Tires & Tubes		500		
10.012.461	Purchase of Non-Capitalized Equipment		4,500		

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1.5110.012.542	Computer Hardware	5,000		Replace worn out computers
1.5110.012.551	Purchase of Vehicle	14,000		Purchase 1 car
1.5110.012.552	License & Title Fees	450		
1.5910.012.211	Employers Soc. Sec. Cost		17,050	Budgeted at 7.65%
1.5910.012.221	Employers Retirement Cost		6,000	9 instructors; remaining instructors are already retired
1.5930.012.186	Salary - Workshop Participant			
1.5930.012.312	Workshop		3,400	Send instructors to annual conference teaching certificate.
	Total	314,619	334,988	
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 \$245.03 per 9th grade ADM.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2007-2008	2006-2007	COMMENTS
3 CAREER AND TECHNICAL EDUCATION PERSONNEL				
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
PROPRIATIONS				
100.013.121	Salary - Teacher		2,494,000	See distribution below
100.013.128	Salary - Retired Teacher		114,000	
100.013.182	Salary - Substitute Pay		25,000	
120.013.121	Salary - Teacher	2,800,000		
120.013.128	Salary - Retired Teacher	127,000		
120.013.162	Salary - Substitute Pay	127,000		
120.013.211	Employers Soc. Sec. Cost	233,631		Budgeted at 7.65%
120.013.221	Employers Retirement Cost	230,000		Budgeted at 7.83%
120.013.231	Employers Hospital Cost	259,346		Budgeted at \$4,183/employee (62)
830.013.131	Salary - Career Development Coordinator	179,000		
830.013.211	Employers Soc. Sec. Cost	13,694		Budgeted at 7.65%
830.013.221	Employers Retirement Cost	14,016		Budgeted at 7.83%
830.013.231	Employers Hospital Cost	15,687		Budgeted at \$4,317/employee (3.75)
870.013.121	Salary - Career Development Coordinator		178,000	
910.013.211	Employers Soc. Sec. Cost		215,100	Budgeted at 7.65%
910.013.221	Employers Retirement Cost		200,706	Budgeted at 7.14%
910.013.231	Employers Hospital Cost		254,364	\$3,854/employee (66)
	Total	3,999,374	3,226,806	

Following chart is the break down of the Career and Technical positions for the following schools: McMichael High, Morehead High, Reidsville High, Rockingham High, Holmes Middle, Reidsville Middle, Western Rockingham Middle and Rockingham Middle School.

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 and the remainder distributed based on ADM in grades 8 - 12. The allotment for Rockingham County is 660.8 man months of employment.

In addition we have 59.50 local, ADM or Enhancement months of employment.

2007-2008 SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT

	PRC 013	PRC 001 *			
McMichael	137	5			
Morehead	140	10			
Reidsville High	120				
Rockingham City High	135	4.5			
WRMS	30	10			
Reidsville Middle	30				
Holmes	30	20			
Rockingham Cty Middle	30	10			
VoCats	8.75				
MOE's	660.8	59.5			

*Paid from Schools regular allotment

ROCKINGHAM COUNTY SCHOOLS

4 PROGRAM SUPPORT		STATE PUBLIC SCHOOL FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
PROPRIATIONS					
100.014.182	Substitute Pay		3,000		Substitute pay for teachers
100.014.332	Travel		3,000		Travel for CDC's co-op teachers
100.014.361	Printing & Binding		800		Printing charges for material copied at print shop
100.014.391	Field Trips		3,000		Activity bus charges for field trips
100.014.411	Instructional Supplies		27,854		Middle and High school classroom materials and supplies
100.014.416	Repair Parts & Materials		3,900		Repairs and replacement parts for classroom equipment & labor
100.014.418	Computer Software		200		Software and other supplies purchases, disks, printer cartridges
100.014.461	Non-Capitalized Equipment		6,600		Small equipment needs for middle and high schools.
100.014.462	Purchase of Computer		10,411		Small equipment needs in the middle and high schools
100.014.541	Purchase of Equipment		13,000		Small equipment needs for middle schools classrooms
100.014.542	Computer Hardware		30,000		Purchase of computers, printers etc. for classroom use
120.014.146	Salary - Technical Assist. VoCATS		12,122		Salary for VoCATS assistant
120.014.162	Substitutes		3,000		Substitute pay for teachers
120.014.211	Employers Soc. Sec. Cost		1,133		Teacher social security for paid workshop training in summer and VoCats assist.
120.014.221	Employers Retirement Cost		987		Budgeted at 7.83%
120.014.231	Employers Hospital Cost		1,727		Budgeted at \$4,317/employee
120.014.312	Workshop Expenses		5,777		Registration, travel & other teacher educational workshop expenses
120.014.314	Printing & Binding		800		Printing charges for material copied at print shop
120.014.332	Travel		3,000		Travel for CDC's, co-op teachers
120.014.333	Field Trips		1,500		Activity bus charges for field trips
120.014.411	Instructional Supplies		19,657		Middle and High School classroom materials & supplies
120.014.418	Computer Software		200		Software & other supplies purchases, disks, cartridges
120.014.422	Repair Parts & Materials		3,900		Repairs & replacement parts for classroom equipment & labor
120.014.461	Non-Capitalized Equipment		6,600		Small equipment needs for middle & high schools
120.014.462	Purchase of Computer		5,000		Small equipment needs for middle & high schools
120.014.541	Purchase of Equipment		5,000		Small equipment needs for middle schools classrooms
120.014.542	Computer Hardware		10,000		Purchase of computers, printers, etc. for classroom use
10014.211	Employers Soc. Sec. Cost			205	Teacher social security for paid workshop training during summer and VoCats assist.
30.014.312	Workshop Expense			5,500	Registration, travel & other teacher educational, workshop
20.014.151	Salary - Office Personnel		48,682		Salary for CTE secretary
20.014.184	Longevity Pay		1,500		Longevity pay for secretary and assistant
20.014.211	Employers Soc. Sec. Cost		3,396		Social Security for secretary and bus drivers

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1.6120.014.221	Employers Retirement Cost	3,476		Retirement for secretary
1.6120.014.231	Employers Hospital Cost	3,812		Hospital insurance for secretary
1.6120.014.311	VoCats Contract	49,498		Salary for VoCATS coordinator
1.6120.014.312	Workshop Expenses	2,000		Support staff workshop expense
1.6210.014.151	Salary - Office Personnel		39,096	Salary for CTE secretary
1.6250.014.144	Salary - Technical Assist. VoCATS		11,200	Salary for VoCATS assistant
1.6250.014.311	VoCats Contract		17,500	VoCATS coordinator contract
1.6550.014.171	Salary - Bus Drivers		-	Salary paid for bus drivers for field trips
1.6910.014.211	Employers Soc. Sec. Cost		3,800	Social security for secretary and bus drivers
1.6910.014.221	Employers Retirement Cost		3,400	Retirement for secretary and teacher assistant
1.6910.014.231	Employers Hospital Cost		5,200	Hospital insurance for secretary and teacher assistant
1.6920.014.179	Longevity Pay		1,050	Longevity pay for secretary and teacher assistant
1.6930.014.312	Workshop Expense		2,000	Support staff workshop expenses
	Total	192,767	190,716	
Explanation: The 014 State Budget is used for both Middle and High schools. The budget covers instructional supplies, travel for teachers and support personnel, computers, materials, equipment, salary for a secretary and lateral entry teachers educational expenses. These funds are also used for field trip expenses for students, social security, retirement, and hospital insurance costs for office secretary.				

ROCKINGHAM COUNTY SCHOOLS

TECHNOLOGY FUND	STATE PUBLIC SCHOOL FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
PROPRIATIONS				
00.015.418	Computer Software		-	Upgrading and Installation of Software
00.015.462	Non-Capitalized Computer		40,000	Computers and Other Non-capitalized Equipment
00.015.542	Computer Hardware		28,601	Laptops, Data Projectors, Switches & Servers over \$1,000.
10.015.163	Substitutes	16,000		Substitutes for Teachers/Media to Attend Staff Development
10.015.411	Non-Capitalized equipment	38,069		Computers & Other Non-Capitalized Equipment under \$2,000
10.015.418	Software	2,000		Upgrading and Installation of Software
10.015.542	Computer Hardware	32,000		Computers, Laptops, Servers - over \$2,000
10.015.197	Salary - Workshop Instructor	15,000		Salary for Summer Workshop Instructors
10.015.211	Employers Soc. Sec. Cost	1,270		Social Security for Subs and Workshop Instructors
10.015.221	Employers Retirement Cost	953		Retirement for Subs and Workshop Instructors
10.015.312	Workshop Teachers	2,400		Staff Development for JST Personnel
10.015.326	Contracted Repairs		-	Phone and other repairs - technician
10.015.211	Employers Soc. Sec. Cost		1,270	Soc. Sec. for Subs & Workshop Instructors
10.015.221	Employers Retirement Cost		953	Retirement for Subs & Workshop Instructors
30.015.182	Substitutes		26,000	Substitutes for Teachers/Media to Attend Staff Development
30.015.199	Salary - Other Assignments		5,000	
30.015.312	Workshop Expenses		2,000	Staff Development Supplies & Materials (catering, materials, for training)
00.015.311	Contracted Services - Tech	50,000		Contracted Services for Software licenses, Wiring & Communications Maintenance
00.015.343	Telecommunications	7,500		Telecommunications for Media & Technology - Nextel
00.015.411	Lease/Purchase/Supplies	6,800		Network Copier/Printer Lease for Media & Technology - Copier
80.015.412	Office Supplies	2,000		Supplies for Office and Technicians (Staples & Reidsville Office Supply)
20.015.311	Contracted Services		61,844	Contracted Services for software licenses, Wiring and Phone Maintenance
20.015.343	Telecommunications		3,500	Telecommunications for Media & Technology - Nextel
20.015.432	Periodicals		-	Educational and Technical Journals
30.015.461	Lease/Purchase of Non-Capitalized Equip.		2,800	Network Copier/Printer Lease for Media & Technology - Copier
30.015.312	Workshop Expenses		3,500	Technical and Instructional Staff Development
	Total	171,992	177,468	

ROCKINGHAM COUNTY SCHOOLS

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.				

ROCKINGHAM COUNTY SCHOOLS

TEACHER ASSISTANTS		STATE PUBLIC SCHOOL FUND	2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET		
CODE					
PROPRIATIONS					
100.027.142	Salary - Teacher Assistants		3,294,502		Regular teacher assistants
110.027.142	Salary - Teacher Assistant	3,378,852			Reduced by 1 position from the state, increased by 2.5%
110.027.211	Employers Soc. Sec. Cost	258,482			Budgeted at 7.65%
110.027.221	Employers Retirement Cost	264,564			Budgeted at 7.83%
110.027.231	Employers Hospital Cost	630,938			Budgeted at \$4,097/employee (154)
200.027.142	Salary - Teacher Assistants		52,462		Exceptional Children teacher assistants, increased by 2.5%
210.027.142	Salary - Teacher Assistant	52,600			
210.027.211	Employers Soc. Sec. Cost	4,024			Budgeted at 7.65%
210.027.221	Employers Retirement Cost	4,119			Budgeted at 7.83%
210.027.231	Employers Hospital Cost	8,194			Budgeted at \$4,097/employee (2)
210.027.211	Employers Soc. Sec. Cost		256,043		Budgeted at 7.65%
210.027.221	Employers Retirement Cost		238,973		Budgeted at 7.14%
210.027.231	Employers Hospitalization Cost		616,640		Budgeted at \$3,854/employee (160)
	Total	4,601,773	4,458,620		
vides funding for salaries and benefits for regular and self-contained teacher assistants.					
ds are allotted currently based on \$1,031.34 per K-3 ADM.					
s pays for approximately 156 teacher assistants.					
re are also approximately 4 assistants paid from low wealth funds, and 15 locally paid positions.					

ROCKINGHAM COUNTY SCHOOLS

028 STAFF DEVELOPMENT		STATE PUBLIC SCHOOL FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET			
CODE	DESCRIPTION					
APPROPRIATIONS						
1.5110.028.163	Substitute Pay	34,872				State Portion of Schools Staff Development
1.5110.028.196	Stipends	3,750				
1.5110.028.211	Employers Soc. Sec. Cost	3,003				Budgeted at 7.65%
1.5110.028.221	Employers Retirement Cost	200				Budgeted at 7.83%
1.5910.028.211	Employers Soc. Sec. Cost		1,949			
1.5910.028.221	Employers Retirement Cost		1,468			
1.5930.028.182	Substitute Pay		26,422			Substitute for Teachers attending training
1.5930.028.312	Workshop Expenses		30,375			Funds allocated to all 25 schools for staff development training
1.6200.028.312	Workshop Expenses	3,000				
1.6300.028.312	SEA System	4,792				
1.6610.028.312	Workshop Expenses	4,000				
1.6620.028.312	Workshop Expenses	4,000				
1.6710.028.312	Workshop Expenses	3,000				
1.6930.028.312	Workshop Expenses		55,355			Staff Development training for Administrators and System wide training.
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 7.83%
1.6940.028.312	Workshop Expenses	73,009				
	Total	134,899	115,569			
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

9 BEHAVIORAL SUPPORT		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
PROPRIATIONS					
200.029.121	Salary - Willie M. Liaison		45,670	1(2 part-time) crisis invention and direct service teachers	
200.029.142	Salary - Itinerant Assistant		30,200	2 assistants assigned to work directly with at risk students	
210.029.121	Salary - At-Risk-Liaison	47,610		1(2 part-time) crisis invention & direct service teachers	
210.029.142	Salary - Teacher Assistant	20,844		1 assistant assigned to work directly with at risk students	
210.029.211	Employers Soc. Sec. Cost	5,237		Retirement Cost @ 7.65%	
210.029.221	Employers Retirement Cost	5,360		Retirement Cost @ 7.83%	
210.029.231	Employers Hospital Cost	13,204		Hospitalization cost	
210.029.211	Employers Soc. Sec. Cost		5,804	Social Security Cost	
210.029.221	Employers Retirement Cost		5,417	Retirement Cost	
210.029.231	Employers Hospitalization Cost		9,774	Hospitalization Cost for 3 staff members	
	Total	92,255	96,865		

Explanation:
 Fundue (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 generated 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 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 ulive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are dated according to specific criteria listed in procedures.

enditures: Rockingham County Schools utilizes the PRC 29 funds to provide direct services to At Risk students. Rockingham County only has close to 100 children identified At Risk by Mental Health. The cost of 1 (2 part-time) teacher & 1 assistant are assigned is budget. These expenditures do not cover identified needs but reflect the best use of allocated funds.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
1.5100.031.121	Salary - Teacher		694,320	24 Additional teachers @ A-1.
1.5100.031.142	Salary - Teacher Assistant		83,544	4 Additional teacher assistants.
1.5100.031.181	Supplementary Pay		1,406,656	
1.5110.031.121	Salary - Teacher	724,080		24 Additional teachers @ A-1.
1.5110.031.142	Salary - Teacher Assistant	333,750		15 Additional teacher assistants moved from local
1.5110.031.181	Supplementary Pay	1,258,398		
1.5110.031.211	Employers Soc. Sec. Cost	177,191		Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	181,361		Budgeted at 7.83%
1.5110.031.231	Employers Hospital Cost	159,783		Budgeted at \$4,097/employee (28)
1.5400.031.151	Salary - Clerical	1,093,000		Additional clerical support (35 positions)
1.5400.031.211	Employers Soc. Sec. Cost	83,615		Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	85,582		Budgeted at 7.83%
1.5400.031.231	Employers Hospital Cost	143,395		Budgeted at \$4,097/employee (35)
1.5910.031.211	Employers Soc. Sec. Cost		167,116	Budgeted at 7.65%
1.5910.031.221	Employers Retirement Cost		155,975	Budgeted at 7.14%
1.5910.031.231	Employers Hospitalization Cost		154,160	Budgeted at \$3,854/employee
1.6410.031.151	Salary - Clerical		1,048,740	Additional clerical support (35 positions) Increased by 3.8%
1.6910.031.211	Employers Soc. Sec. Cost		80,229	Budgeted at 7.65%
1.6910.031.221	Employers Retirement Cost		74,880	Budgeted at 7.14%
1.6910.031.231	Employers Hospitalization Cost		142,598	Budgeted at \$3,854/employee (37)
	Total	4,240,155	4,008,218	
<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. For the first time, low wealth is now fully funded.</p> <p>The funds must be used only for:</p> <ul style="list-style-type: none"> Instructional positions Instructional support positions Clerical positions Instructional equipment 				
	Staff development			24 teachers
	Fringe benefits			15 teacher assistants
	Supplements for instructional personnel			35 Clerical positions
	Instructional supplies & materials			Supplements
<p>These funds are to supplement, not supplant, local funds</p>				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
2 CHILDREN WITH SPECIAL NEEDS		2007-2008	2006-2007	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
PROPRIATIONS				
200.032.121	Salary - Teacher		2,726,023	Salary for 77 teachers (school-age)
200.032.121.000.911	Salary - PS Teacher		365,575	Salary for 12.5 teachers (preschool)
200.032.128	Salary - Retired Teacher		92,010	Salary for 2 retired teachers (school-age)
200.032.142	Salary - Assistant		273,441	Salary for 10.4 teacher assistants (school-age)
200.032.142.000.911	Salary - PS Assistant		53,621	Salary for 1.6 teacher assistant (preschool)
200.032.146	Teacher Assistant Substitute for Teacher		5,500	Sub-pay for teacher assistants who sub for teachers
200.032.180	Overtime Pay		1,500	Overtime pay
200.032.182	Substitute Pay		35,000	Substitute pay (school-age)
200.032.182.000.911	Substitute Pay		1,000	Substitute pay (preschool)
200.032.199	Salary - Other		12,000	Homebound Instruction
200.032.311	Contracted Services		15,000	Contracted Services
200.032.311.000.911	Contracted Services		5,000	Contracted Services (preschool)
200.032.326	Contracted Repairs		2,500	Contracted Repair
200.032.326.000.911	Contracted Repairs - PS		750	Contracted Repair (preschool)
200.032.327	Rental		150	Rental
200.032.327.000.911	Rental - PS		100	Rental (Preschool)
200.032.351	Advertising Fees		300	Advertising fees
200.032.351.000.911	Advertising Fees - Preschool		298	Advertising fees (preschool)
200.032.361	Printing/Binding		3,000	Printing & Binding
200.032.361.000.911	Printing/Binding - Preschool		1,000	Printing & Binding (preschool)
200.032.371	Tuition Fees		2,000	Tuition Cost
200.032.371.000.911	Tuition Fees - Preschool		250	Tuition Cost - Preschool
200.032.391	Field Trips		5,000	Field Trips
200.032.391.000.911	Field Trips		6,500	Field Trips - preschool
200.032.399.000.911	Other Purchased Services		1,000	Other Purchased Services (preschool)
200.032.411	Instructional Supplies		62,500	Instructional Supplies (school-age)
200.032.411.000.911	Instructional Supplies - Preschool		15,000	Instructional Supplies (preschool)
200.032.412	Supplies/Materials		7,000	Office Supplies
200.032.412.000.911	Supplies/Materials		6,000	Office Supplies (preschool)
200.032.416	Repair, Parts, & Materials		2,000	Repair, parts, & materials
200.032.416.000.911	Repair, Parts, & Materials - Preschool		1,000	Repair, parts, & materials (preschool)
200.032.418	Computer Software		1,500	Computer Software
200.032.435	Subscriptions		500	Subscription cost

ROCKINGHAM COUNTY SCHOOLS

1.5200.032.459	Other Food Purchases			2,000	Food Purchases
1.5200.032.459.000.911	Other Food Purchases			1,000	Food Purchases (preschool)
1.5200.032.461	Non-Capitalized Equipment			8,000	Non-capitalized equipment under \$2000
1.5200.032.461.000.911	Non-Capitalized Equipment			5,000	Non-capitalized equipment under \$2000 (preschool)
1.5200.032.462	Non-Capitalized Hardware			2,500	Non-capitalized computer hardware
1.5200.032.462.000.911	Non-Capitalized Hardware			5,000	Non-capitalized computer hardware (preschool)
1.5200.032.541	Equipment			4,000	Equipment over \$2000
1.5200.032.541.000.911	Equipment			2,500	Equipment over \$2000 - (preschool)
1.5200.032.542	Computer Hardware			2,802	Computer Hardware over \$2000
1.5200.032.542.000.911	Computer Hardware - Preschool			1,500	Computer Hardware over \$2000 (preschool)
1.5210.032.121	Salary - Teachers		2,705,664		Salary for 71.675 teacher
1.5210.032.128	Salary - Retired Teacher		86,150		Salary for 2 retired teachers
1.5210.032.133	Salary - Psychologist		335,313		Salary for 6 psychologists
1.5210.032.142	Salary - Teacher Assistants		246,481		Salary for 11.4 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB		25,000		Other assignments - homebound
1.5210.032.162	Substitute Pay - Sick		50,000		Substitute Pay - Sick
1.5210.032.163	Substitute Pay - Workshops		15,000		Sub-pay for workshops
1.5210.032.167	Teacher Assistant Substitute for Teacher		4,000		Substitute Pay when assistant subs for teacher
1.5210.032.196	Workshop Stipends		3,000		Workshop participant stipends
1.5210.032.199	Overtime Pay		750		Overtime Pay
1.5210.032.211	Employers Soc. Sec. Cost		265,559		Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost		258,437		Retirement Cost @ 7.83%
1.5210.032.228	Retirement - Retired		10,080		Retired teacher retirement cost @ 11.7%
1.5210.032.231	Employers Hospital Cost		363,199		Hospitalization Cost @ \$4,097 (88.65)
1.5210.032.311	Contracted Services		55,000		Contracted Services
1.5210.032.312	Workshop Expenses		20,500		Instructional workshop expenses
1.5210.032.313	Advertising Fees		500		Advertising Fees
1.5210.032.314	Printing & Binding		3,000		Printing & Binding
1.5210.032.326	Contracted Repair		4,500		Contracted Repair
1.5210.032.327	Rental		100		Rental
1.5210.032.332	Travel		18,000		Travel reimbursement
1.5210.032.333	Field Trips		5,000		Field trip cost
1.5210.032.351	Tuition Fees		1,000		Tuition Cost
1.5210.032.411	Supplies & Materials		55,572		Instructional Supplies
1.5210.032.418	Computer Supplies		1,000		Computer Software
1.5210.032.422	Repair, Parts & Materials		2,500		Repair, parts, and materials
1.5210.032.459	Other Food Purchases		2,000		Food Purchases
1.5210.032.461	Non-Capitalized Equipment		6,500		Non-Capitalized Equipment under \$2000
1.5210.032.462	Non-Capitalized Computer Hardware		10,000		Non-Capitalized Hardware under \$2000
1.5210.032.541	Equipment		5,000		Equipment over \$2000

ROCKINGHAM COUNTY SCHOOLS

10.032.542	Computer Hardware	5,000	Computer Hardware over \$2000
20.032.145	Salary - Occupational Therapist	165,501	Salary for 3.74 occupational therapist
20.032.211	Employers Soc. Sec. Cost	12,661	Employers social security cost @ 7.65%
20.032.221	Employers Retirement Cost	9,191	Retirement Cost @ 7.83%
20.032.231	Employers Hospital Cost	12,291	Hospitalization Cost
20.032.332	Travel	2,500	Travel reimbursement for occupational therapist
20.032.411	Supplies	5,000	Supplies & material cost for occupational therapist
30.032.121	Salary - Preschool Teachers	384,610	Salary for 12.5 teachers (preschool)
30.032.142	Salary - Preschool Teacher Assistant	36,023	Salary for 1.6 teacher assistant (preschool)
30.032.162	Substitute Pay	1,000	Substitute Pay (preschool)
30.032.163	Substitute Pay - Workshop	500	Sub-pay for workshops (preschool)
30.032.211	Employers Soc. Sec. Cost	32,293	Social Security Cost
30.032.221	Employers Retirement Cost	32,975	Retirement Cost
30.032.231	Employers Hospital Cost	43,428	Hospitalization Cost
30.032.311	Contracted Services	3,000	Contracted Services (preschool)
30.032.312	Workshop Expenses	1,000	Workshop expenses (preschool)
30.032.313	Advertising Fees	300	Advertising Fees (preschool)
30.032.314	Printing & Binding	750	Printing & Binding (preschool)
30.032.326	Contracted Repair	1,000	Contracted Repair (preschool)
30.032.331	Contracted Pupil Transportation	500	Contracted preschool transportation
30.032.332	Preschool Travel	1,500	Travel reimbursement (preschool)
30.032.333	Field Trips	5,000	Field Trip (preschool)
30.032.351	Tuition Fees	250	Tuition Cost (preschool)
30.032.411	Instructional Supplies	8,985	Instructional Supplies (preschool)
30.032.422	Repair, Parts & Materials	2,000	Parts & Materials (preschool)
30.032.459	Other Food Purchases	1,000	Food Purchases (preschool)
30.032.461	Non-Capitalized - Under \$2000	2,000	Non-Capitalized equipment under \$2000 (preschool)
30.032.462	Non-Capitalized Hardware - Under \$2000	2,000	Non-Capitalized hardware under \$2000 (preschool)
30.032.541	Equipment - over \$2000	500	Equipment over \$2000 (preschool)
30.032.542	Computer Hardware - over \$2000	500	Computer hardware over \$2000 (preschool)
40.032.132	Speech Teachers	937,568	Salary for 18.75 speech therapists
40.032.211	Employers Soc. Sec. Cost	71,724	Social Security Cost
40.032.221	Employers Retirement Cost	70,983	Retirement Cost
40.032.231	Employers Hospital Cost	76,819	Hospitalization Cost
40.032.312	Workshop Expenses	2,000	Workshop expenses for speech therapist
40.032.332	Travel	2,000	Travel reimbursement for speech therapist
40.032.411	Supplies	4,000	Supplies & material cost for speech therapist
40.032.461	Non-Capitalized Equipment	5,000	Non-Capitalized Equipment under \$2000 for speech therapist
41.032.132	Preschool Speech Teachers	173,230	Salary for 4 speech therapist (preschool)
41.032.211	Employers Soc. Sec. Cost	13,252	Social Security Cost for speech therapist

ROCKINGHAM COUNTY SCHOOLS

1.5241.032.221	Employers Retirement Cost	13,564		Retirement Cost for speech therapist
1.5241.032.231	Employers Hospital Cost	16,388		Hospital Cost for speech therapist
1.5241.032.312	Workshop Expenses	1,000		Workshop expenses for speech therapist
1.5241.032.332	Travel	2,772		Travel reimbursement for speech therapist
1.5241.032.411	Supplies	2,000		Supplies & material cost for speech therapist
1.5250.032.311	Contracted Services - Audio	500		Contracted audiology services
1.5840.032.145	Salary - Health Specialist	46,030		Salary for 1 day treatment director
1.5840.032.211	Employers Soc. Sec. Cost	3,521		Social Security Cost
1.5840.032.221	Employers Retirement Cost	3,604		Retirement Cost
1.5840.032.231	Employers Hospital Cost	4,097		Hospital Cost
1.5840.032.311	Contracted Services - Physical Therapy	1,500		Contracted physical therapy services
1.5850.032.139	Salary - Psychologist		320,199	Salary for 6 psychologists
1.5860.032.124	Salary - Speech Teacher		933,816	Salary for 17 speech therapists
1.5860.032.124.000.911	Salary - PS Speech Teacher		78,970	Salary for 2 speech therapists (preschool)
1.5870.032.312	Instructional Workshop/Staff Deve.	1,000		Instructional workshop expenses
1.5890.032.145	Salary - OT		51,958	Salary for 1 occupational therapist
1.5890.032.332	Travel		20,000	Travel Reimbursements
1.5890.032.332.000.911	Travel		10,500	Travel Reimbursements (preschool)
1.5910.032.211	Employers Soc. Sec. Cost		379,831	Employers Soc. Sec. Cost - 7.65%
1.5910.032.221	Employers Retirement Cost		343,180	Employers Retirement Cost - 7.14%
1.5910.032.228	Employers Retirement Cost - Retired Teachers		10,765	Employers Retirement Cost for Retired Teachers - 11.7%
1.5910.032.231	Employers Hospital Cost		489,875	Employers Hospital Cost at \$3,854/employee (129.5)
1.5930.032.146	Teacher Assistant - Substitute		500	Sub-pay for assistants who sub for teachers to attend workshop
1.5930.032.182	Substitute Pay - Workshops		9,000	Sub-pay for workshop
1.5930.032.182.000.911	Substitute Pay - Workshops		1,000	Sub-pay for workshop (preschool)
1.5930.032.186	Salary - Workshop Participant		4,000	Workshop stipends
1.5930.032.312	Workshop Expenses		12,000	Instructional workshop expenses
1.5930.032.312.000.911	Workshop Expenses		2,000	Instructional workshop expenses (preschool)
1.6200.032.151	Salary - Office Personnel	6,000		Salary for 1 part-time office personnel
1.6200.032.211	Employers Soc. Sec. Cost	459		Social Security Cost
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	1,500		Non-Instructional Workshop Expense
1.6200.032.341	Telephone	1,200		Pager service cost
1.6200.032.361	Membership Dues & Fees	3,500		Dues & Fees
1.6201.032.312	Workshop Expenses	2,000		Non-Instructional Workshop Expense
1.6201.032.341	Telephone	1,000		Telephone cost
1.6330.032.151	Salary - Office Personnel		4,000	Salary for 1 office personnel staff
1.6330.032.151.000.911	Salary - Office Personnel		29,077	
1.6330.032.341	Telephone		1,000	Pager service cost
1.6330.032.341.000.911	Telephone - Preschool		1,500	Telephone and pager service cost (preschool)
1.6330.032.611	Membership Dues & Fees		2,500	Dues and Fees

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930.032.611.000.911	Membership Dues & Fees	750	Dues and Fees (preschool)
950.032.331.000.911	Contracted Pupil Transportation	6,000	Contracted pupil transportation (preschool)
910.032.211	Employers Soc. Sec. Cost	2,530	Employers Soc. Sec. Cost - 7.65%
910.032.221	Employers Retirement Cost	2,076	Retirement Cost - 7.14%
910.032.231	Employers Hospital Cost	3,854	
930.032.312	Workshop Expenses	2,500	Non-instructional Workshop expenses
930.032.312.000.911	Workshop Expenses	1,000	Non-instructional Workshop expenses (preschool)
	Total	6,800,274	6,462,701
the 911 at the end of the account code designates the preschool appropriation			
planation:			
venues: These monies are allocated for both preschool and school aged students with disabilities. Allocations for school-aged students are made on a headcount is 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 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 mt of preschool students with disabilities.			
penditures: These state monies provide the core special education program for both school age and preschool students with disabilities beyond what these students ervice through general education. Teachers, assistants, therapists, psychologists, equipment and materials, office and central office support, and other needs are luded through these monies.			

ROCKINGHAM COUNTY SCHOOLS

034 ACADEMICALLY GIFTED BUDGET		STATE PUBLIC SCHOOL FUND				
ACCOUNT	DESCRIPTION	2007 -2008 BUDGET	2006-2007 BUDGET	COMMENTS		
APPROPRIATIONS						
1.5200.034.121	Salary - Teachers		438,660	Salaries for 10 certified AIG teachers		
1.5200.034.182	Substitute Pay		1,000	Sick leave for certified personnel		
1.5200.034.332	Travel		2,000	Travel between schools and to professional meetings		
1.5200.034.391	Field Trips		100	Travel for academic competitions		
1.5200.034.411	Instructional Supplies		10,844	Instructional materials to enhance curriculum		
1.5200.034.418	Computer Software/Supplies		500	Technology support for certified staff data management		
1.5200.034.461	Non-Capitalized Equipment		500			
1.5260.034.121	Salary - Teacher		457,080	Salaries for 10 certified AIG teachers		
1.5260.034.162	Substitute Pay		2,000	Sick leave for certified personnel		
1.5260.034.163	Substitute Pay (Workshops)		2,000	Sub Pay for Staff Development for certified personnel		
1.5260.034.197	Salary - Workshop Instructor		6,000	Coaches for high school academic teams		
1.5260.034.211	Employers Soc. Sec. Cost		35,426	Contribution to Social Security System - teachers, coaches, secretary		
1.5260.034.221	Employers Retirement Cost		28,575	Contribution to NC Retirement System - teachers, coaches, secretary		
1.5260.034.231	Employers Hospital Cost		33,464	Contribution to NC Health Plan - teachers & secretary		
1.5260.034.312	Workshop Expenses		10,000	Contracted staff development expenses		
1.5260.034.332	Travel - Itinerant Personnel		2,000	Travel between schools and to professional meetings		
1.5260.034.333	Field Trips		200	Travel for academic competitions		
1.5260.034.411	Supplies & Materials		17,754	Instructional materials and Office Supplies		
1.5260.034.418	Computer Software/Supplies		500	Technology support for certified staff data management		
1.5260.034.461	Non-Capitalized Equipment		500	Computer Equipment for teachers, directors & secretary		
1.5910.034.211	Employers Soc. Sec. Cost		33,558	Contribution to Social Security System - teachers @ 7.65%		
1.5910.034.221	Employers Retirement Cost		24,965	Contribution to NC Retirement System - teachers @ 7.14%		
1.5910.034.231	Employers Hospitalization Cost		30,832	Contribution to NC Health Plan - teachers @ \$3,854/employee		
1.5930.034.182	Substitute Pay - Workshop		1,000			
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		
1.6330.034.151	Salary - Office Personnel		19,825	Pays 50% of secretary's salary		
1.6330.034.412	Office Supplies		1,000	Office supplies for 17 teachers, directors, and secretary		
1.6330.034.611	Membership Dues		400	Professional dues for Director and Lead Teacher		
1.6910.034.211	Employers Soc. Sec. Cost		1,976	Contribution to Social Security System - secretary		
1.6910.034.221	Employers Retirement Cost		1,844	Contribution to Retirement System - secretary		
1.6910.034.231	Employers Hospitalization Cost		1,927	Contribution to NC Health Plan - secretary		

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
APPROPRIATIONS				
1.5100.054.121	Salary - Teacher		265,000	6.7 teachers
1.5100.054.129	Salary - VIF		-	
1.5100.054.142	Salary - Teacher Assistant		19,000	Salary 1 100% Teacher Assistant
1.5100.054.143	Salary - Tutor		-	
1.5100.054.311	Contracted Services		-	Contract for VIF
1.5100.054.332	Travel		-	Travel for LEP employees
1.5100.054.411	Instructional Supplies		-	Supplies for Instruction
1.5200.054.462	Non-Capitalized Computer Equipment		-	
1.5270.054.121	Salary - Teacher	270,921		6.7 teachers
1.5270.054.211	Employers Soc. Sec. Cost	20,726		Social Security for LEP Teachers/Assistants
1.5270.054.221	Employers Retirement Cost	21,214		Retirement for LEP Teachers/Assistants
1.5270.054.231	Employers Hospital Cost	24,378		Hospitalization Cost for LEP Teachers/Assistants
1.5910.054.211	Employers Soc. Sec. Cost		21,726	Social Security for LEP Teachers/Assistants
1.5910.054.221	Employers Retirement Cost		17,457	Retirement for LEP Teachers/Assistants
1.5910.054.231	Employers Hospitalization Cost		26,100	Hospitalization Cost for LEP Teachers/Assistants
1.5930.054.199	Workshop Instructor		-	Money to contract for workshop instruction
1.5930.054.312	Workshop Expenses		-	Workshop Expenses
	Total	337,239	349,283	
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

6 TRANSPORTATION	STATE PUBLIC SCHOOL FUND				
ACCOUNT		2007 -2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
PROPRIATIONS					
550.056.165	Transportation Salary		479,664		Salary of employees under the direct supervision of the Transportation Director
550.056.171	Bus Driver Salary	1,369,116	965,058		Salary of the bus drivers up to the state maximum of \$12.50; local supplement must pick-up any salaries above the state maximum
550.056.175	Salary - Transportation Personnel	482,362			(other than Director)
550.056.211	Employers Soc. Sec. Cost	141,638			Employers Soc. Sec. Cost
550.056.221	Employers Retirement Cost	118,391			Employers Retirement Cost
550.056.231	Employers Hospital Cost	254,000			Employers Hospital Cost
550.056.326	Contracted Repairs & Maintenance	2,123			
550.056.331	Contracted Transportation	5,000			Repairs that cannot be accomplished by the technician employed by the Transportation Department
550.056.412	Supplies & Materials		-		Items that are used in the up keep of the transportation fleet and its facilities (i.e., soap, bolts, nuts, paint, office supplies, etc.)
550.056.414	Oil		-		
550.056.415	Tires		-		New and Recap Tires
550.056.416	Parts		-		Replacement parts used on the repair of the school bus fleet
550.056.417	Fuel		-		Fuel for yellow school buses, fuel for support and service vehicles state & local (Activity Buses, Driver Ed., Food Service & Maintenance
550.056.422	Repair Parts, Materials	1,588			
550.056.423	Gas/Diesel Fuel	415,027			Gas/Diesel Fuel
550.056.425	Tires & Tubes	21,944			Tires & Tubes
550.056.551	Purchase of Vehicles	2,000			DOT road use tax
550.056.552	License & Title Fees	12			
551.056.180	Overtime Pay		1,500		
910.056.211	Employers Soc. Sec. Cost		143,259		Employers Soc. Sec. Cost
910.056.221	Employers Retirement Cost		112,000		Employers Retirement Cost
910.056.231	Employers Hospital Cost		239,000		Employers Hospital Cost
	Total	2,813,201	1,940,481		

9/6/07

ROCKINGHAM COUNTY SCHOOLS

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. This budget represents the planned allotment for 2007-2008. The initial allotment was for \$2,128,594. A revision will be sent out in December for the remaining funds.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT	
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET
5100.061.411	Instructional Supplies		767,792
5110.061.411	Instructional Supplies	815,320	
	Total	815,320	767,792
<p>planation:</p> <p>vides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support. Funds are allotted at \$54.41 per ADM plus \$2.69 per ADM in grade 8 and 9 for PSAT testing.</p>			
	Allotment	815,320	
	Teacher of the Year	2,900	
	PSAT Testing	6,580	
	Curriculum	21,229	
	Allotted to Schools	784,611	
<p>ese funds are allotted to the schools based upon the 10th day ADM.</p>			
SCHOOL NO. #	SCHOOL NAME	2007-2008 ALLOTMENT	2006-2007 ALLOTMENT
302	Bethany	24,545	21,606
310	Central Elementary	28,222	25,321
314	McMichael High School	58,830	55,433
318	Douglas Elementary	25,589	24,246
322	Draper Elementary	19,974	16,816
327	Huntsville Elementary	27,626	26,494
330	JE Holmes Middle	48,246	45,216
334	John Dillard Primary	25,440	23,904
<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

SCHOOL NO. #	SCHOOL NAME	2007-2008 ALLOTMENT	2006-2007 ALLOTMENT
338	Lawsonville Ave. Elementary	14,360	12,807
344	Leaksville-Spray Elementary	26,781	28,156
347	Lincoln Elementary	22,111	20,042
350	Monroeton Elementary	27,626	26,152
354	Morehead High School	61,066	56,753
358	Moss Street Elementary	17,639	20,237
362	New Vision Intermediate	14,211	13,296
366	Reidsville High School	49,240	47,856
374	Reidsville Middle School	42,333	39,351
378	Rockingham County High School	60,122	58,219
380	Rockingham County Middle School	45,513	42,772
386	South End Elementary	17,291	15,056
390	Stoneville Elementary	25,837	23,855
392	SCORE	4,969	6,159
394	Western Rockingham Middle School	41,489	39,986
398	Wentworth Elementary	27,875	24,832
402	Williamsburg Elementary	27,676	26,299
		784,611	740,864

ROCKINGHAM COUNTY SCHOOLS

ALTERNATIVE SCHOOL	STATE PUBLIC SCHOOL FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PROPRIATIONS				
100.068.121	Salary - Teacher		112,180	Salaries for teachers at Alternative School
100.068.142	Salary - Teacher Assistant		45,146	Salaries for teacher assistants at Alternative School
100.068.143	Salary - Tutor		25,000	
100.068.146	Teacher Assistant (Used as Substitute)		-	
100.068.182	Substitute Pay		4,508	To pay substitutes for Alternative School
100.068.311	Contracted Services		65,000	Alternative Program for Long Term Suspended Students (ALPS) and Web Based Classes
100.068.411	Instructional Supplies		4,000	
00.068.461	Purchase of Non-Capitalized Equipment		4,000	Equipment costing less than \$2,000
00.068.542	Purchase of Computers		3,000	Computers costing more than \$2,000
10.068.121	Salary - Teacher	197,260		Salaries for teachers at Alternative School
10.068.142	Salary - Teacher Assistant	56,749		Salaries for teacher assistants at Alternative School
10.068.162	Substitute Pay	5,000		To pay substitutes for Alternative School
10.068.211	Employers Soc. Sec. Cost	19,815		FICA @ 7.65%
10.068.221	Employers Retirement Cost	20,281		Retirement @ 7.83%
10.068.231	Employers Hospital Cost	20,485		Hospitalization @ 4.907/employee
10.068.311	Contracted Services (ALPS)	65,000		Alternative Program for Long Term Suspended Students
10.068.312	Workshop Expenses	1,000		Administrative Workshop Expenses
10.068.411	Supplies & Materials	2,000		Supplies & Materials needed at the Center
10.068.461	Non-Cap. Furniture & Equip (Inventoried)	2,000		
20.068.151	Salary - Office Personnel	55,244		Salary for (2) clerical staff at Alternative School
20.068.211	Employers Soc. Sec. Cost	4,227		FICA @ 7.65%
20.068.221	Employers Retirement Cost	4,326		Retirement @ 7.83%
20.068.231	Employers Hospital Cost	8,194		Hospitalization @ 4.317/employee
30.068.121	Guidance Counselors		91,680	
30.068.131	Salary - Guidance Counselors	52,780		Salaries for School Counselors
30.068.211	Employers Soc. Sec. Cost	4,038		FICA @ 7.65%
30.068.221	Employers Retirement Cost	4,133		Retirement @ 7.83%
30.068.231	Employers Hospital Cost	4,097		Hospitalization @ 4.317/employee
50.068.311	Contracted Services (SRO)	40,000		School Resource Officer at SCORE
0.068.211	Employers Soc. Sec. Cost		21,307	FICA at 7.65%
0.068.221	Employers Retirement Cost		19,886	Retirement at 7.14%
0.068.231	Employers Hospitalization Cost		28,905	Hospitalization at 3.854/employee
0.068.151	Salary - Office Personnel		53,139	Salary for (2) clerical staff at Alternative School
0.068.311	Contracted Services (SRO)		46,338	

ROCKINGHAM COUNTY SCHOOLS

1.6550.068.171	Salary - Bus Driver		2,934	Salary for bus drivers for Alternative School
1.6550.068.171	Salary - Driver	3,052		Salary for bus drivers for Alternative School
1.6550.068.180	Overtime Pay		-	Overtime pay for classified employees
1.6550.068.211	Employers Soc. Sec. Cost	234		FICA @ 7.65%
1.6550.068.221	Employers Retirement Cost	239		Retirement @ 7.83%
1.6550.068.331	Contracted Transportation		1,000	Transportation from Alternative School to other schools
1.6550.068.331	Extra Transportation	100		Hospitalization @ 4.317/employee
1.6910.068.211	Employers Soc. Sec. Cost		4,290	FICA at 7.65%
1.6910.068.221	Employers Retirement Cost		4,004	Retirement at 7.14%
1.6910.068.231	Employers Hospital Cost		7,708	Hospitalization at 3.854/employee
1.6930.068.312	Workshop Expenses		2,000	
	Total	570,254	546,025	
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.				

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2007 -2008	2006-2007	COMMENTS
AT-RISK STUDENT SERVICES	BUDGET	BUDGET		
ACCOUNT				
CODE	DESCRIPTION			
PROPRIATIONS				
100.069.121	Salary - Teacher	515,520		Funds ISS, Remediation, and Dropout positions at High Schools & Middle Schools
100.069.142	Salary - Teacher Assistant	222,401		Teacher Assistants
100.069.146	Substitute Pay (Teacher Assistant)	1,805		Substitute Pay - Teacher Assistant
100.069.180	Overtime Pay	1,820		Overtime Pay
100.069.182	Substitute Pay	12,390		Substitutes for teachers paid from PRC 069
100.069.199	Salary (HAL and Homebound)	62,843		Salary - HAL and Homebound Teachers
100.069.311	Contracted Services	10,000		
100.069.411	Instructional Supplies	5,000		
100.069.411.000.001	Instructional Supplies (Schools)	90,989		Allocation to schools to offer remediation according to School Improvement plan during the school year.
100.069.461	Purchase of Equipment	2,500		Purchase of Equipment less than \$2,000
100.069.462	Purchase of Computers	2,500		Purchase of Computers less than \$2,000
100.069.541	Purchase of Equipment	2,500		Purchase of Equipment greater than \$2,000
100.069.542	Purchase of Computers	2,500		Purchase of Computers greater than \$2,000
110.069.121	Salary - Teacher	450,100		Funds ISS, Remediation, and Dropout positions at HS & MS Teacher Assistants
110.069.142	Salary - Teacher Assistant	225,647		Teacher Assistants
110.069.162	Substitute Pay	12,390		Substitute for teachers paid from PRC 069
110.069.167	Substitute Pay (Teacher Assistant)	1,805		Teacher Assistant Salary When Substituting
110.069.191	Salary (HAL and Homebound)	68,843		Salary for Homework Assistance & Homebound Teachers
110.069.199	Overtime Pay	1,820		Overtime Pay for Teacher Assistants
110.069.211	Employers Soc. Sec. Cost	58,187		FICA @ 7.65%
110.069.221	Employers Retirement Cost	59,556		Retirement @7.83%
110.069.231	Employers Hospital Cost	100,992		Hospitalization @ 4.097 employee
110.069.411	Supplies & Materials	5,000		Supplies & Materials
110.069.411.000.001	Supplies & Materials (Schools)	75,000		Allocations to schools to offer remediation according to School
110.069.461	Non-Capitalized Equipment (Inventoried)	5,500		Unexpected Equipment Cost
110.069.462	Non-Capitalized Comp. Equipment (Inventoried)	5,500		Unexpected Computer Cost
110.069.541	Equipment - Capitalized	5,500		Unexpected Equipment Cost
120.069.131	Salary - Social Worker	37,250		School Social Worker, lead Social Worker (Summer)
120.069.211	Employers Soc. Sec. Cost	2,850		FICA @ 7.65%
120.069.221	Employers Retirement Cost	2,917		Retirement @ 7.83%
120.069.231	Employers Hospital Cost	4,097		Hospitalization

ROCKINGHAM COUNTY SCHOOLS

1.5830.069.131	Salary - School Counselors	75,870			School Nurse Position (Balance from grant)
1.5830.069.211	Employers Soc. Sec. Cost	5,805			FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	5,941			Retirement @ 7.83%
1.5830.069.231	Employers Hospital Cost	8,194			Hospitalization @ 4.097 employee
1.5840.069.139	Salary - Health Services (School Nurse)			4,500	Salary - Health Services (School Nurse)
1.5840.069.332	Travel	3,000			
1.5850.069.311	SRO (8 Officers)	423,738			School Resource Officers for 4 Middle Schools & 4 High Schools
1.5870.069.312	Workshop Expenses	3,000			Workshop Expenses for Teachers
1.5910.069.211	Employers Soc. Sec. Cost			63,593	FICA @ 7.65%
1.5910.069.221	Employers Retirement Cost			59,354	Retirement @ 7.14%
1.5910.069.231	Employers Hospitalization Cost			106,082	Hospitalization @ 3,854/employee
1.6210.069.312	Workshop Expenses				Workshop Expenses
1.6210.069.332	Travel			5,000	Travel
1.6210.069.341	Telephone	2,000			Phone services for Homework Assistance Line (HAL)
1.6300.069.151	Salary - Office Personnel	24,006			Clerical Staff (.5)
1.6300.069.211	Employers Soc. Sec. Cost	1,837			FICA @ 7.65%
1.6300.069.221	Employers Retirement Cost	1,880			Retirement @ 7.83%
1.6300.069.231	Employers Hospital Cost	2,049			Hospitalization @ 4.097/employee
1.6330.069.151	Salary - Office Personnel			23,083	Salary - Office Personnel
1.6330.069.341	Telephone			1,660	Telephone (HAL)
1.6410.069.116	Salary - Assistant Principal (FISP)			-	Hires assistant principals to act as site principals during FISP.
1.6420.069.311	SRO (9 Officers)			393,000	School Resource Officers for Middle Schools & High Schools and (SCORE).
1.6540.069.173	Salary - Custodian			-	Custodians to work during summer school
1.6550.069.171	YRE Salaries (Bus Drivers)			18,642	Bus Drivers salaries for Year Round Education
1.6550.069.172	Salary - Driver	15,000			Bus Driver salaries for Year Round Education
1.6550.069.172	Salary - Driver Overtime	200			
1.6550.069.211	Employers Soc. Sec. Cost	1,163			FICA @ 7.65%
1.6550.069.221	Employers Retirement Cost	1,191			Retirement @ 7.83%
1.6550.069.331	YRE Transportation			42,920	Mileage for buses for YRE
1.6550.069.331	Transportation	42,000			YRE Transportation
1.6910.069.211	Employers Soc. Sec. Cost			3,192	FICA @ 7.65%
1.6910.069.221	Employers Retirement Cost			2,980	Retirement @ 7.14%
1.6910.069.231	Employers Hospital Cost			1,927	Hospitalization @ 3,854/yr. at 50%
1.6930.069.312	Workshop Expenses			2,500	
	Total	1,739,828		1,656,774	

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ROCKINGHAM COUNTY SCHOOLS

Planation:

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

Teachers are allotted as follows:

School	ISS	Remediation	Dropout
Morehead High School	1	1	1
McMichael High School	1	1	1
Reidsville High School	1	1	1
Rockingham County High School	1	1	1
Holmes Middle School	1	1	1
Reidsville Middle School	1	1	1
Rockingham County Middle School	1	1	1
Western Rockingham Middle School	1	1	1
	8	4	8
			20 + 2 where needed = 22

Tools may trade in a teacher position for 1.4 assistants.

ROCKINGHAM COUNTY SCHOOLS

072 STUDENT ACCOUNTABILITY		STATE PUBLIC SCHOOL FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.072.311	Contracted Services	59,403				Connect Ed
1.5200.072.121	Salary - Teacher		174,538			Teachers for remediation in summer school, one month for subject lead teachers. Increased 5%
1.5200.072.411	Instructional Supplies		9,893			Instructional materials for teaching and supplies
1.5330.072.121	Salary - Teacher	167,513				
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	17,377				Budgeted at 7.65%
1.5330.072.221	Employers Retirement Cost	18,700				Budgeted at 7.83%
1.5330.072.231	Employers Hospital Cost	19,046				Budgeted at \$4.317/employee
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				
1.5820.072.418	Computer Software		36,889			Software for SCORE
1.5910.072.211	Employers Soc. Sec. Cost		13,352			Required benefits for employees at 7.65%
1.5910.072.221	Employer Retirement Cost		12,113			Required benefits for employees at 7.14%
1.5910.072.231	Employers Hospitalization Cost		15,416			Required benefits for employees (Hospitalization)
1.6550.072.171	Salary - Bus Driver	474				
1.6550.072.211	Employers Soc. Sec. Cost	37				Bus Drivers for Summer School
1.6550.072.221	Employers Retirement Cost	38				
	Total	574,231	262,201			

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ROCKINGHAM COUNTY SCHOOLS

Explanation:

C 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 for test scores are made public in October.

Total	82,299,693	74,719,550	
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Local Current Expense Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	LOCAL CURRENT EXPENSE FUND DESCRIPTION	2007-2008	2006-2007	COMMENTS
		BUDGET	BUDGET	
REVENUES				
2.3701.000.000	Medicaid Administrative Outreach Prog.	250,000		
2.3730.000.000	Medicaid Administrative Outreach Prog.		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.
2.3700.000.000	ROTC Reimbursement	251,083		
2.3860.000.000	ROTC Reimbursement		238,303	Estimated reimbursement for four schools Army - Morehead Air Force - McMichael/Rockingham Marines - Reidsville Increase of \$12,780
2.4110.000.000	County Appropriation	15,707,000	15,102,726	An increase of \$604,274 from commissioners
2.4140.000.000	Local Government Sales Tax	32,000		
2.4142.000.000	Local Government Sales Tax - Local \$		-	Refund of sales taxes paid the prior year from local expenditures. New legislation has repealed local sales tax refunds.
2.4210.000.000	Tuition & Fees	24,000	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	150,000	100,000	Estimate based on current earnings and rates. Increase of \$60,000.
2.4460.000.000	Reimbursements		30,000	
2.4470.000.000	Reimbursements	30,000		
2.4490.000.000	Miscellaneous Revenue	25,000	25,000	
2.4880.000.000	Indirect Cost	400,000	390,000	Costs charged to Federal programs and Enterprise funds for overhead.
2.4890.000.000	Other Restricted Local Revenues	100,000	100,000	State Grant for School Nurse Initiative
2.4910.000.000	Fund Balance Appropriated	585,658	819,251	
2.4490.015.000	Technology	268,502	122,250	E-Rate reimbursements for data lines.
2.4490.032.000	Miscellaneous - Exceptional Children	415,386	179,028	

ROCKINGHAM COUNTY SCHOOLS

1910.032.000	Fund Balance Appropriated - EC	49,823	33,087	This is the carryover from a Reading/Math Grant received in 04-05
4430.034.000	Contributions	2,500		
1490.049.000	Preschool Income	527,940	407,617	Anticipated funding for 40 More at Four students
1890.050.000	Parent Center	1,000	4,000	Contributions to Program
1910.050.000	Fund Balance Appr. - Parent Ctr	6,203	4,000	Carryover
1910.051.000	Fund Balance Appro - Migrant	39,000		Carryover of Migrant Grant
1910.069.000	Fund Balance Appro. - Summer School	270		
1211.130.000	Textbooks	800,000	800,000	Estimated allotment from state for state adopted textbooks
1720.306.000	Medicaid Reimbursement Program	21,608	105,645	Exceptional Children Program
1910.306.000	Fund Balance Appropriated-Medicaid	162,341	81,696	
1890.403.000	Quality Schools		2,000	
1910.403.000	Fund Balance Appropriated-Quality Sch	10,367	10,104	
240.410.000	Early Childhood Center	429,582	507,677	
490.585.000	Annie Penn Trust Grant	48,095	260,000	Local will pick up the difference for the nurse
1910.586.000	Fund Balance Appropriated - Student Dental Services	2,000	5,303	
890.587.000	Annie Penn Grant - Migrant	9,000		
490.588.000	Annie Penn Trust Grant - Parent Ctr. Resource Center	48,000		
1910.588.000	Fund Balance Appro- Parent Resource Ctr Technology	9,185		
490.715.000	Technology	166,000	184,176	Reimbursements and Erate reimbursement on phones
1910.715.000	Fund Balance Appr. - Technology	40,538	-	
890.804.000	Reading is Fundamental	3,000	900	
1910.804.000	Fund Balance Appropriated-RIE	1,200	-	Carryover of Program Funds
1910.806.000	Fund Balance Appr.-Childrens Fund	2,500	3,496	
490.819.000	Misc. Revenue - School Health Adv. Council		1,000	
1910.819.000	Fund Balance Appropriated - School Health Advisory	500	-	
1910.820.000	Fund Balance Appropriated - Chapman Bequest	16,501	63,145	
190.880.000	Print Shop Revenue	86,000	86,000	
190.881.000	Activity Bus	36,000	36,000	Activity bus replacement costs.
	Total	21,302,782	20,521,404	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2007-2008	2006-2007	COMMENTS
001 REGULAR TEACHERS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5100.001.121	Salary - Teacher	-	154,768	2 AG teachers @ A-1 (2,893/mo) 2 summer months for football coaches with 5% increase Testing Assistant with 5% increase
				\$57,860 36,628 <u>60,280</u>
				<u>154,768</u>
2.5100.001.181	Supplement Pay	-	1,131,313	Reflects teachers supplements @ 5% Includes \$75,000 for signing bonuses and \$90,000 for retention bonuses.
				<u>161,609</u>
2.5110.001.121	Salary - Teacher	161,609		2 teachers @ A-1 (3,017/mo) 2 summer months for football coaches Testing Assistant
				\$60,340 38,250 63,019 <u>161,609</u>
2.5110.001.181	Supplement Pay	1,317,000		Reflects teachers supplements @ 5% Includes \$75,000 for signing bonuses and \$90,000 for retention bonuses.
				<u>113,114</u>
2.5110.001.211	Employers Soc. Sec. Cost			Employers Social Security Cost, 7.65% of all earnings
2.5110.001.221	Employers Retirement Cost	115,776		Employers Retirement Cost, budgeted at 7.83%. Increased from 7.14%
2.5110.001.228	Employers Retirement - Retired Teacher	25,000		Employers Retirement Cost for retired teachers. 11.7%
2.5110.001.231	Employers Hospital Cost	12,549		\$4,183/year per employee. (3).
2.5910.001.211	Employers Soc. Sec. Cost	-	98,386	Employers Social Security Cost, 7.65% of all earnings
2.5910.001.221	Employers Retirement Cost	-	91,826	Employers Retirement Cost, budgeted at 7.14% of subject earnings.
2.5910.001.231	Employers Hospital Cost	-	11,562	\$3,854/year per employee. (3).
	Total	1,745,048	1,487,855	

ROCKINGHAM COUNTY SCHOOLS

2 ADMINISTRATIVE	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PROPRIATIONS				
510.002.113	Salary - Directors	78,900		
510.002.211	Employers Soc. Sec. Cost	6,036		Budgeted at 7.65%
510.002.221	Employers Retirement Cost	6,178		Budgeted at 7.83%. An increase from 7.14%
510.002.231	Employers Hospital Cost	5,731		1.37 x \$4,183.
210.002.113	Salary - Directors		145,000	Instructional Directors salaries remaining after state funds are expended.
320.002.187	Pay Differential		37,500	Includes the travel for the Superintendent (\$400/month, \$6000/yr.) Associate Superintendent (\$500/month, \$6,000/year) and the travel for the Assistant Superintendent (\$325/month, \$3,900 year). Also includes local portion of salaries.
330.002.113	Salary - Directors		77,138	Directors salaries remaining after State Funds are expended.
330.002.181	Supplement - Directors		29,004	Reflects supplements for directors not affected by the directors salary schedule.
520.002.113	Salary - Assistant Finance Officers		92,002	Reduced to 1.5 positions.
520.002.181	Supplementary Pay		6,000	Supplements not included in Salary Schedule.
580.002.113	Salary - Supervisor	49,800		
580.002.162	Salary - Supervisor		47,900	Salary for Maintenance Supervisor
580.002.181	Supplementary Pay	9,190		
580.002.211	Employers Soc. Sec. Cost	4,513		Budgeted at 7.65%
580.002.221	Employers Retirement Cost	4,619		Budgeted at 7.83%. Increased from 7.14%
580.002.231	Employers Hospital Cost	4,183		1 x \$4,183.
610.002.113	Salary - Assistant Finance Officers	97,000		
610.002.181	Supplementary Pay	6,000		
610.002.211	Employers Soc. Sec. Cost	7,880		Budgeted at 7.65%
610.002.221	Employers Retirement Cost	8,065		Budgeted at 7.83%. An increase from 7.14%
610.002.231	Employers Hospital Cost	4,183		1 x \$4,183.
910.002.211	Employers Soc. Sec. Cost		33,243	Budgeted at 7.65%
910.002.221	Employers Retirement Cost		31,027	Budgeted at 7.83%. An estimated increase from 7.14%
910.002.231	Employers Hospital Cost		21,776	Budgeted at \$3,854 employee (5.65). No estimated increase.

ROCKINGHAM COUNTY SCHOOLS

3 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)		LOCAL CURRENT EXPENSE FUND				
ACCOUNT	DESCRIPTION	BUDGET	BUDGET			COMMENTS
PROPRIATIONS						
5100.003.182	Substitute Pay		488,000			
5110.003.162	Substitute Pay	570,080				Based estimated on 06-07 figures and 8% increase
5110.003.211	Employers Soc. Sec. Cost	43,611				Budgeted at 7.65%
5400.003.151	Salary - Office Personnel	242,158				Office of the Principal
5400.003.211	Employers Soc. Sec. Cost	18,525				Budgeted at 7.65%
5400.003.221	Employers Retirement Cost	18,961				Budgeted at 7.83%. Increased from 7.14%
5400.003.231	Employers Hospital Cost	28,697				Budgeted at \$4,097/employee (7).
5910.003.211	Employers Soc. Sec. Cost		37,332			Budgeted at 7.65%
5110.003.151	Salary - Office Personnel	35,427				Reflects clerical funding remaining after use of state funds.
5110.003.211	Employers Soc. Sec. Cost	2,710				Budgeted at 7.65%
530.003.151	Salary - Office Personnel		35,000			Reflects clerical funding remaining after use of state funds.
410.003.151	Salary - Office Personnel		270,000			Reflects clerical salaries remaining after use of state funds.
520.003.151	Salary - Office Personnel		21,250			Clerical costs after use of state funds.
540.003.173	Salary - Custodian	930,359	780,000			Reflects salary costs after use of state funds.
540.003.180	Overtime Pay		5,000			
540.003.199	Overtime Pay	5,000				
540.003.211	Employers Soc. Sec. Cost	71,530				Budgeted at 7.65%
540.003.221	Employers Retirement Cost	73,239				Budgeted at 7.83%. Increased from 7.14%
540.003.231	Employers Hospital Cost	176,171				Budgeted at \$4,097/employee (43).
610.003.151	Salary - Office Personnel	26,333				
610.003.211	Employers Soc. Sec. Cost	2,015				Budgeted at 7.65%
910.003.211	Employers Soc. Sec. Cost		85,000			Budgeted at 7.65%
910.003.221	Employers Retirement Cost		79,343			Budgeted at 7.83%, increased from 7.14%
910.003.231	Employers Hospital Cost		188,846			Budgeted at \$3,854/employee (49)
	Total	2,244,816	1,989,771			

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2007-2008	2006-2007	COMMENTS
005 SCHOOL ADMINISTRATORS		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5400.005.116	Salary - Assistant Principals	515,057		Total local months is 114. See State 005 for more details. Increased by 5%
2.5400.005.181	Supplements - Principals	238,530		Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%, High School Assistant Principals at 7%, other Assistant Principals at 6%.
2.5400.005.187	Principal Pay Differential	50,000		Reflects funds needed to pay all principals based on total teachers. The State only funds principals based on number of state teachers. Funds to incorporate 101 rule for principals, in order that they will be paid at least 101% of their highest paid employee, on an annual basis. Also adds funds to pay for Assistant Principals who have National Board certification (~21,228) and would make more as a teacher.
2.5400.005.211	Employers Soc. Sec. Cost	61,475		Budgeted at 7.65%
2.5400.005.221	Employers Retirement Cost	62,921		Budgeted at 7.83%. Increased from 7.14%
2.5400.005.231	Employers Hospital Cost	40,970		Budgeted at \$4,097/employee (10).
2.6410.005.116	Salary - Assistant Principals		435,100	Total local months is 101.5. See State 005 for more details.
2.6410.005.181	Supplements - Principals		215,000	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%, High School Assistant Principals at 7%, other Assistant Principals at 6%. Add 5%.
2.6410.005.187	Principal Pay Differential		65,000	Reflects funds needed to pay all principals based on total teachers. The State only funds principals based on number of state teachers. Funds to incorporate 101 rule for principals, in order that they will be paid at least 101% of their highest paid employee, on an annual basis. Also adds funds to pay for Assistant Principals who have National Board certification (~21,228) and would make more as a teacher.
2.6910.005.211	Employers Soc. Sec. Cost		54,700	Budgeted at 7.65%
2.6910.005.221	Employers Retirement Cost		51,051	Budgeted at 7.14%.
2.6910.005.231	Employers Hospital Cost		34,686	Budgeted at \$3,854/employee (9).
	Total	968,953	855,537	

ROCKINGHAM COUNTY SCHOOLS

7 CERTIFIED SUPPORT	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
830.007.121	Salary - Teacher		40,000	Funds two months of summer guidance at each high school.
830.007.131	Salary - Guidance	42,000		Funds two months of summer guidance at each high school.
830.007.211	Employers Soc. Sec. Cost	3,213		FICA at 7.83%
830.007.221	Employers Retirement Cost	3,289		Retirement at 7.83%. Increased from 7.14%
840.007.131	Salary - Nurse	89,140		2 School Nurse Positions * Part loss from grant
840.007.139	Salary - Nurses		80,400	2 School Nurse Positions *
840.007.211	Employers Soc. Sec. Cost	6,820		FICA at 7.65%
840.007.221	Employers Retirement Cost	6,980		Retirement at 7.83%. Increased from 7.14%
840.007.231	Employers Hospital Cost	8,366		Hospitalization at 4,183/employee. (2)
910.007.211	Employers Soc. Sec. Cost		9,211	FICA at 7.65%
910.007.221	Employers Retirement Cost		8,597	Budgeted at 7.14%
910.007.231	Employers Hospital Cost		7,708	Hospitalization at 3,854/employee
	Total	159,808	145,916	
Explanation: This is a state-funded position. A School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools. Rockingham County Schools, through a subcontract with the local Health Department, is provided \$100,000 funding for nurses.				

ROCKINGHAM COUNTY SCHOOLS

009 NON-CONTRIBUTORY EMPLOYEE BENEFITS		LOCAL CURRENT EXPENSE FUND	2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
2.5110.009.184	Longevity	25,000			
2.5110.009.188	Annual Leave	20,000			
2.5110.009.211	Employers Soc. Sec. Cost	3,443			Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	3,524			Budgeted at 7.83%. Increased from 7.14%
2.5910.009.211	Employers Soc. Sec. Cost		3,443		Budgeted at 7.65%
2.5910.009.221	Employers Retirement Cost		3,213		Budgeted at 7.14%
2.5920.009.179	Longevity		25,000		Cost of longevity paid for locally paid instructional personnel.
					Permanent or part-time employees begin receiving longevity payments when they have 10 years of total qualifying state service. The payments are made the month of their anniversary. The payment is a percent of their salary depending upon the length of state service.
					The percentages are:
					10 - 14 years 1.5%
					15 - 19 years 2.25%
					20 - 24 years 3.25%
					25 or more years 4.5%
2.5920.009.188	Annual Leave		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.
2.6210.009.184	Longevity	60,000			
2.6210.009.188	Annual Leave	30,000			
2.6210.009.211	Employers Soc. Sec. Cost	6,885			Budgeted at 7.65%
2.6210.009.221	Employers Retirement Cost	7,047			Budgeted at 7.83%. Increased from 7.14%
2.6910.009.211	Employers Soc. Sec. Cost		6,885		Budgeted at 7.65%
2.6910.009.221	Employers Retirement Cost		6,426		Budgeted at 7.14%
2.6920.009.179	Longevity		60,000		To budget for projected longevity costs for locally paid employees.
2.6920.009.188	Annual Leave		30,000		Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire.
	Total	155,899	154,967		

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5 TECHNOLOGY	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
810.015.141	IT Technicians		266,017	Consists of 6 computer technicians.
810.015.326	Computer Repairs		40,000	Supports repairs and parts at 30 Rockingham County Schools locations.
810.015.412	Supplies - Tech. Center		4,400	Technology Center Supplies.
910.015.211	Employers Soc. Sec. Cost		20,350	Budgeted at 7.65%
910.015.221	Employers Retirement Cost		18,994	Budgeted at 7.14%.
910.015.231	Employers Hospital Cost		23,124	Budgeted at \$3,854/employee (6).
400.015.152	IT Technicians	376,205		Consists of 6 computer technicians. Increased by 2 positions
400.015.211	Employers Soc. Sec. Cost	28,780		Budgeted at 7.65%
400.015.221	Employers Retirement Cost	29,457		Budgeted at 7.83%. Increased from 7.14%
400.015.231	Employers Hospital Cost	33,464		Budgeted at \$4,183/employee (8)
400.015.326	Computer Repairs	40,000		
400.015.411	Supplies - Tech. Center	4,400		
510.015.343	Telephone - Data Lines	554,615		
540.015.341	Telephone - Data Lines		204,000	Funds to pay for 64K computer lines all Rockingham County School sites.
	Total	1,066,921	576,885	

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027 TEACHER ASSISTANTS		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
APPROPRIATIONS					
2.5100.027.142	Salary - Assistants		328,720	Consists of 15 locally paid assistants. Increased 4%	
2.5100.027.180	Salary - Overtime		1,000	Estimated cost for any overtime required.	
2.5110.027.142	Salary - Assistants	130,000		Consists of 6 locally paid assistants. Moved 9 to low wealth	
2.5110.027.199	Salary - Overtime	1,000		Estimated cost for any overtime required.	
2.5110.027.211	Employers Soc. Sec. Cost	10,022		Budgeted at 7.65%	
2.5110.027.221	Employers Retirement Cost	10,258		Budgeted at 7.83%. Increased from 7.14%	
2.5110.027.231	Employers Hospital Cost	24,582		Budgeted at \$4,097/employee (6).	
2.5910.027.211	Employers Soc. Sec. Cost		25,224	Budgeted at 7.65%	
2.5910.027.221	Employers Retirement Cost		23,542	Budgeted at 7.14%	
2.5910.027.231	Employers Hospital Cost		57,810	Budgeted at \$3,854/employee (15).	
	Total	175,862	436,296		

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8 STAFF DEVELOPMENT		LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET			COMMENTS
APPROPRIATIONS						
5110.028.163	Substitute Pay	28,536				Local portion of schools allotment
5110.028.196	Salary - Workshop Participant	15,600				
5110.028.211	Employers Soc. Sec. Cost	3,443				Budgeted at 7.65%
5110.028.221	Employers Retirement Cost	1,214				Budgeted at 7.83%. Increased from 7.14%
5110.028.312	Workshop Expenses - IIT	5,500				
5930.028.312	Workshop Expenses		25,785			Staff development for instructional personnel.
5930.028.312	Workshop Expenses		59,215			Staff development for administrative personnel.
5940.028.312	Workshop Expenses	30,707				
	Total	85,000	85,000			
Explanation: Staff development to supplement those funds received from the state. Includes \$23,410 for IIT/Lateral entry training.						

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	LOCAL CURRENT EXPENSE FUND				
032 EXCEPTIONAL CHILDREN					
ACCOUNT	BUDGET	2007-2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
APPROPRIATIONS					
2.5100.032.121	Salary - Teacher		122,160		Salary for 5 teacher tradeoffs
2.5100.032.182	Substitute Pay		2,000		Substitute pay for 5100 series
2.5110.032.121	Salary - Teacher	282,250			Salary for 9 teacher tradeoffs
2.5110.032.162	Substitute Pay	3,000			Substitute pay for 51110 series
2.5110.032.188	Annual Leave	1,000			Annual Leave
2.5110.032.211	Employers Soc. Sec. Cost	21,898			Employers Soc. Sec. Cost @ 7.65%
2.5110.032.221	Employers Retirement Cost	22,178			Employers Retirement Cost @7.83%
2.5110.032.231	Employers Hospital Cost	36,873			Employers Hospitalization Cost @4.097
2.5110.032.233	Unemployment Insurance	5,000			Unemployment Insurance Cost
2.5200.032.411	Instructional Supplies		500		Instructional Supplies - General
2.5200.032.412	Supplies & Materials		500		General Supplies
2.5200.032.459	Other Food Purchases		500		Other food purchases
2.5200.032.461	Non-Capitalized Equipment		500		Purchase non-capital equipment under \$2000
2.5200.032.462	Non-Capitalized Computer Equip.		500		Purchase non-capital computer equipment under \$2000
2.5200.032.541	Equipment		500		Purchase equipment over \$2000
2.5200.032.542	Computer Equipment		500		Purchase computer equipment over \$2000
2.5210.032.311	Contracted Services	10,000			Community Based Instruction Stipends
2.5210.032.332	Travel	1,000			Travel Reimbursements
2.5210.032.411	Instructional Supplies	5,000			Supplies & Materials
2.5210.032.461	Non-Capitalized Equipment	7,500			Purchase non-capitalized equipment under \$2000
2.5210.032.462	Non-Capitalized Computer Equip.	5,000			Purchase non-capitalized computer equipment under \$2000
2.5210.032.541	Equipment	3,000			Purchase equipment over \$2000
2.5210.032.542	Computer Equipment	3,000			Purchase computer equipment over \$2000
2.5250.032.311	Contracted Services	6,000			Contracted services - Audiology
2.5830.032.121	Salary - Counselor		29,370		Salary for guidance counselor
2.5830.032.131	Salary - Counselor	32,730			Salary for 1 counselor (trade off)
2.5830.032.211	Employers Soc. Sec. Cost	2,504			Employers Soc. Sec. Cost @ 7.65%
2.5830.032.221	Employers Retirement Cost	2,563			Employers Retirement Cost @7.83%
2.5830.032.231	Employers Hospital Cost	4,097			Employers Hospitalization Cost @4.097
2.5840.032.311	Contracted Services - PT		1,000		Contracted services
2.5840.032.311	Contracted Services	7,611			Contracted services - Physical Therapy
2.5850.032.699	Miscellaneous		8,000		Community Based Instruction Stipends
2.5860.032.311	Contracted Services		500		Contracted services

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5890.032.332	Travel		500	Travel reimbursements
5910.032.211	Employers Soc. Sec. Cost		11,822	Employers Soc. Sec. Cost @ 7.65%
5910.032.221	Employers Retirement Cost		10,891	Employers Retirement Cost @ 7.14%
5910.032.231	Employers Hospital Cost		19,270	Employers Hospital Cost @3,854 (5)
5920.032.188	Annual Leave Pay		1,000	Annual leave pay
5110.032.341	Telephone	500		Telephone Cost
5201.032.371	Insurance	2,505		CBT Insurance Cost
5330.032.341	Telephone		250	Telephone expenses
5330.032.629	Insurance		1,352	Insurance cost
5330.032.699	Miscellaneous		500	Miscellaneous
	Total	465,209	212,115	
planation:				
Educational 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.				
The Improvement Grants (Math and Reading) will generate \$30,000. Monies to support these grants may be paid from other sources				
allowing these monies to be used for "trade off" positions. We are obligated to spend all grant monies on grant activities.				
The 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 and Youth Haven that works with us on this program for				
about 15 students. Student eligibility for services is determined by other providers. Monies generated cover costs of the program. We				
usually 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.				
Day Treatment				
Rockingham County Schools is completing the application process to become a direct (Medicaid) provider for Day Treatment services.				
Once we receive licensure and endorsement we will begin billing and anticipate that revenues will cover program costs. Again we will				
cover school program costs with other monies allowing "trade off" positions to maximize services. We will have 10 "trade off" positions				
through these revenues.				

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LOCAL CURRENT EXPENSE FUND		2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
034 ACADEMICALLY - INTELLECTUALLY GIFTED				
ACCOUNT				
CODE	DESCRIPTION			
APPROPRIATIONS				
2,6800,034,351	Tuition Fees	2,500		Contributions from Tri-City Auto for Scholarships for Academic Challenge Competition
	Total	2,500		

ROCKINGHAM COUNTY SCHOOLS

049 PRESCHOOL	LOCAL CURRENT EXPENSE FUND					
ACCOUNT						
CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET		COMMENTS	
APPROPRIATIONS						
2.5100.049.121	Salary - Teacher		182,460		Salary for 6 trade-offs	
2.5100.049.182	Substitute Pay		5,000		Substitute Pay	
2.5110.049.121	Salary - Teacher	272,850			Salary for 9 trade-offs	
2.5110.049.162	Substitute Pay	5,000			Substitute Pay	
2.5110.049.211	Employers Soc. Sec. Cost	21,256			Social Security Cost @ 7.65%	
2.5110.049.221	Employers Retirement Cost	21,364			Retirement Cost @ 7.83%	
2.5110.049.231	Employers Hospital Cost	40,008			Hospitalization Cost @4,097	
2.5200.049.121	Salary - Teacher				Salary for 4 trade-offs	
2.5200.049.142	Salary - Assistants				.2 licensure lead	
2.5200.049.182	Sub-Pay				Substitute Pay	
2.5200.049.183	Bonus Pay		5,000		Bonus pay	
2.5200.049.311	Contracted Services		5,000		Contracted services	
2.5200.049.326	Repair/Maintenance		5,000		Repair and maintenance	
2.5200.049.391	Field Trips		1,000		Field Trips	
2.5200.049.411	Instructional Supplies		23,000		Purchase instructional supplies	
2.5200.049.412	Supplies & Materials		9,000		Purchase supplies and materials	
2.5200.049.416	Repair, Parts, & Materials		3,500		Purchase parts and materials	
2.5200.049.459	Other Food Purchases		7,239		Purchase food/snacks	
2.5200.049.461	Non-Capitalized Equipment		20,000		Purchase equipment under \$2000	
2.5200.049.462	Non-Capitalized Computer Equipment		10,000		Purchase computer equipment under \$2000	
2.5200.049.541	Capitalized Equipment		15,000		Purchase equipment over \$2000	
2.5230.049.142	Salary - Assistants	18,909			.75 assistant	
2.5230.049.211	Employers Soc. Sec. Cost	1,447			Social Security Cost @ 7.65%	
2.5230.049.221	Employers Retirement Cost	1,480			Retirement Cost @ 7.83%	
2.5230.049.231	Employers Hospital Cost	4,097			Hospitalization Cost @4,097	
2.5230.049.311	Contracted Services	55,000			Contracted services	
2.5230.049.312	Workshop Expenses	2,000			Instructional workshop expenses	
2.5230.049.326	Repair/Maintenance	2,500			Repair and maintenance	
2.5230.049.332	Travel	1,500			Itinerant travel	
2.5230.049.333	Field Trips	5,000			Field Trips	
2.5230.049.411	Instructional Supplies	30,000			Purchase instructional supplies	
2.5230.049.459	Other Food Purchases	15,000			Purchase food/snacks	
2.5230.049.462	Non-Capitalized Computer Equip.	10,000			Purchase computer equipment under \$2000	

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5230.049.541	Capitalized Equipment	7,000			Purchase equipment over \$2000
5241.049.311	Contracted Services	9,782			Contracted Speech Services
5830.049.121	Salary - Guidance				
5830.049.131	Salary - Guidance		28,930		Salary for 1 trade off
5830.049.211	Employers Soc. Sec. Cost				
5830.049.221	Employers Retirement Cost				
5830.049.231	Employers Hospital Cost	1,247			Hospitalization Cost @ \$4,317/employee
5860.049.311	Contracted Services		10,000		To pay any contracted services
5890.049.332	Travel		4,958		Itinerant travel
910.049.211	Employers Soc. Sec. Cost		17,166		Social Security Cost @ 7.65%
910.049.221	Employers Retirement Cost		13,386		Retirement Cost @ 7.14%
910.049.231	Employers Hospital Cost		26,978		Hospitalization Cost @ \$3,854/employee
930.049.182	Substitute Pay		3,000		Sub-pay for workshops
930.049.312	Workshop Expenses		5,000		Instructional workshop expenses
201.049.312	Workshop Expenses	2,500			Director/coordinator workshop expenses
330.049.151	Salary - Office Personnel				Salary .2 licensure personnel
330.049.699	Miscellaneous		5,000		Misc. charges
910.049.211	Employers Soc. Sec. Cost				Social Security Cost @ 7.65%
910.049.221	Employers Retirement Cost				Retirement Cost @ 7.14%
910.049.231	Employers Hospital Cost				Hospital Cost @ \$3,854/employee
930.049.312	Workshop Expenses		2,000		Director/Coordinator workshop expenses
	Total	527,940	407,617		
Explanation:					
<i>Monies are received from More at Four and Head Start are used to support inclusive efforts.</i>					
<i>anticipate funding from More at Four to serve one hundred seven 4-year olds based on their criteria.</i>					
enditures:					
<i>cost of 9 teacher trade off's and .75 assistant has been assigned to this budget. In addition, funds will be used to support</i>					
<i>for repairs, renovations, etc. due to required NC licensing of Pre-K classes as well as to purchase materials and supplies not</i>					
<i>table through other funds. Funds are also used to support playgrounds and renovations.</i>					

ROCKINGHAM COUNTY SCHOOLS

050 LOCAL PARENT INVOLVEMENT		LOCAL CURRENT EXPENSE FUND					
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET			COMMENTS	
APPROPRIATIONS							
2.5200.050.412	Books		8,000			Purchase of books	
2.5330.050.411	Books	7,203					
	Total	7,203	8,000				
Explanation:							
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.							

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LOCAL CURRENT EXPENSE FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
5330.051.142	Salary - Teacher Assistant	13,364		
5330.051.211	Employers Soc. Sec. Cost	1,022		Social Security Cost @ 7.65%
5330.051.221	Employers Retirement Cost	1,088		Retirement Cost @ 7.83%. Increased from 7.14%
5330.051.231	Employers Hospital Cost	2,000		Hospital Cost @ \$4.315/employee
5330.051.311	Contracted Services	3,690		
5330.051.312	Workshop Expenses	7,000		Pay for Workshop Expenses for Migrant Employees
5330.051.332	Mileage	3,931		
5330.051.411	Supplies & Materials	3,021		
5200.051.422	Maintenance/Repair Vehicle	1,951		
5300.051.314	Print/Binding Fees	200		
5300.051.341	Telephone	500		
5300.051.342	Postage	500		
5300.051.411	Supplies & Materials	633		
5550.051.331	Pupil Transportation	100		
	Total	39,000		
<i>planation:</i>				
<i>e Migrant Local fund was established to provide a place to put donations from the community.</i>				
<i>2006-2007 The Migrant Department received a State grant in the sum of \$37,173.96 which was added to this fund.</i>				
<i>e local donation part of this money has been used in various ways to supplement the Migrant Program. It has been used</i>				
<i>ny times as an emergency source of funds for families who needed immediate assistance.</i>				
<i>is fund needs to remain open as there will be times when organizations, churches, etc donate to the Local Migrant Fund.</i>				

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056 TRANSPORTATION		LOCAL CURRENT EXPENSE FUND	2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET		
CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
2.6550.056.171	Salary - Drivers			60,000	Salaries above state maximum, and above state allotment.
2.6550.056.177	Salary - Work Study Student			4,080	
2.6550.056.180	Overtime Pay			-	
2.6550.056.199	Overtime Pay				
2.6550.056.211	Employers Soc. Sec. Cost				
2.6550.056.221	Employers Retirement Cost				
2.6550.056.231	Employers Hospital Cost				
2.6550.056.311	Contracted Services			9,000	Moved from 327 - Uniforms
2.6550.056.312	Workshop Expenses			5,000	
2.6550.056.326	Garage Maint. of Equipment			4,141	Outsourced repairs
2.6550.056.331	Contracted Transportation			4,726	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel			300	
2.6550.056.341	Telephone			15,123	Office phones/cell phones
2.6550.056.411	Supplies			30,200	
2.6550.056.412	Supplies			30,160	Items used in the upkeep of the transportation fleet and facilities
2.6550.056.414	Oil			11,160	
2.6550.056.415	Tires			126,655	New and Recap tires
2.6550.056.416	Repair Parts, Grease			226,674	Replacement parts used for the repair of the bus fleet
2.6550.056.417	Gas/Diesel Fuel			504,299	Fuel for yellow buses, support and service vehicles and local buses.
2.6550.056.418	Computer Software			20,000	Conversion to new Computer System
2.6550.056.422	Repair Parts, Grease			275,000	
2.6550.056.423	Gas/Diesel Fuel			200,000	
2.6550.056.424	Oil			8,500	
2.6550.056.425	Tires & Tubes			60,600	
2.6910.056.211	Employers Soc. Sec. Cost			4,902	Budgeted at 7.65%
2.6910.056.221	Employers Retirement Cost			4,284	Budgeted at 7.14%
2.6910.056.231	Employers Hospital Cost			1,800	Budgeted at \$3,854/employee. No increase.
2.6930.056.312	Workshop Expenses			5,100	Funds for training of transportation personnel.
	Total			644,600	
				1,012,104	

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061 INSTRUCTIONAL AND SCHOOL FUNDS	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5100.061.411	Instructional Supplies		107,564	Allotted at \$10/ADM Based on Projected Enrollment of 14,676 adjusted to 15,574 to include various risk factors at each school.
				The state allots instructional supplies at \$50.31/ADM. Schools will be allowed to move funds to and from 411 with the 6410 codes as part of the school based management flexibility. This reflects projected transfers to operations by schools. Reduced by \$30,000 given to Bethany for start up costs.
2.5100.061.431	Library Books		7,680	Originally allotted at \$7/ADM. This has been cut the last 2 years. Allotted at \$10/ADM
2.5110.061.411	Instructional Supplies	119,750		Based on Projected Enrollment of 14,494 adjusted to 15,797 to include various risk factors at each school.
				The state allots instructional supplies at \$50.31/ADM. Schools will be allowed to move funds to and from 411 with the 6410 codes as part of the school based management flexibility. This reflects projected transfers to operations by schools. Reduced by \$30,000 given to Bethany for start up costs.
2.5110.061.431	Library Books	8,000		Originally allotted at \$7/ADM. This has been cut the last 3 years. Only schools funds are reflected here.
2.5400.061.311	Maintenance Contracts	124,425		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	159,467		
2.5400.061.332	Travel	46,211		

ROCKINGHAM COUNTY SCHOOLS

5400.061.341	Telephone	91,415		
5400.061.342	Postage	22,460		
5400.061.361	Membership Dues & Fees	6,462		
5400.061.411	Office Supplies	26,810		
5410.061.311	Maintenance Contracts		121,767	
5410.061.332	Travel		48,323	
5410.061.341	Telephone		77,951	
5410.061.342	Postage		23,281	
5410.061.362	Reproduction		173,583	
5410.061.412	Office Supplies		24,339	
5410.061.611	Membership Dues & Fees		6,465	
	Total	605,000	590,953	

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069 AT-RISK STUDENT SERVICES	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5840.069.312	Workshop Expenses	270		Workshop Expenses for local nurses
	Total	270		

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306 MEDICAID REIMBURSEMENT	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5240.306.132	Salary - Speech Therapists	106,530		Salary for 2 speech teachers
2.5240.306.183	Bonus Pay	1,000		Bonus pay
2.5240.306.211	Employers Soc. Sec. Cost	8,226		Social Security @ 7.65%
2.5240.306.221	Employers Retirement Cost	8,420		Employers Retirement Cost @ 7.83%
2.5240.306.231	Employers Hospital Cost	8,773		Employers Hospitalization Cost
2.5240.306.312	Workshop Expenses	1,000		Workshop expenses
2.5860.306.124	Salary - Speech Therapists		151,260	Salary for 3 speech teachers.
2.5860.306.183	Bonus Pay		1,000	Bonus Pay
2.5910.306.211	Employers Soc. Sec. Costs		11,648	Employers Soc. Sec. Costs @ 7.65%
2.5910.306.221	Employers Retirement Costs		10,871	Employers Retirement Costs @ 7.14%
2.5910.306.231	Employers Hospital Costs		11,562	Employers Hospital Costs @ \$3,854/employee. No increase.
2.5930.306.312	Workshop Expenses		1,000	Workshop expenses
2.6200.306.311	Contracted Services	50,000		Contracted services
	Total	183,949	187,341	
Explanation:				
<i>Revenue: Monies are generated based on strict Medicaid Fees For Service 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.</i>				
<i>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 2007-08 year to pay for 2 therapists in the 2007-08 school year.</i>				

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3 QUALITY SCHOOLS	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1100.403.182	Substitute Pay		2,000	Substitute Pay
1100.403.411	Instructional Supplies		2,000	Purchase instructional supplies - books, supplies for school based implementation of Total Quality
1110.403.162	Substitute Pay	2,000		Substitute Pay
1110.403.211	Employers Soc. Sec. Cost	154		Social Security Cost @ 7.65%
1400.403.311	Contracted Services	3,050		Contracted Services
1400.403.312	Workshop Expenses	5,163		Workshop Expenses
1910.403.211	Employers Soc. Sec. Cost		154	Social Security Cost @ 7.65%
330.403.311	Contracted Services		4,950	To pay any contracted services - workshop facilitator's contracts
930.403.312	Workshop Expenses		3,000	Instructional workshop expenses - workshop equipment & supplies
	Total	10,367	12,104	
Planation: venues: Monies were received from the North Carolina Partnership for Excellence for the use of training administrators and teachers in the area of al quality.				

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LOCAL CURRENT EXPENSE FUND				
410 EARLY CHILDHOOD		2007-2008	2006-2007	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
2.5200.410.121.334	Salary - Teacher		39,355	1.1 FTE teacher
2.5200.410.121.366	Salary - Teacher		43,752	1.4 FTE teacher
2.5200.410.142.334	Salary - Teacher Assistants		164,877	7.75 FTE assistants and 1 PTE-50% assistant
2.5200.410.142.366	Salary - Teacher Assistants		103,271	5 FTE assistants
2.5200.410.183	Bonus		3,750	Bonus Pay
2.5200.410.326	Maintenance		500	Contract Maintenance on Equipment
2.5200.410.391	Field Trip		1,500	Field Trip Cost
2.5200.410.411	Instructional Supplies		5,500	Instructional Supplies - General
2.5200.410.412	Supplies		5,000	Office Supplies and Materials
2.5200.410.416	Repair Parts & Material		1,500	Repair Parts
2.5200.410.459	Other Food Purchases		21,000	Food purchases for daycares - breakfast/lunch
2.5890.410.332	Travel		2,700	Travel reimbursement
2.5910.410.211	Employers Soc. Sec. Cost		27,234	Employers Soc. Sec. Cost @7.65%
2.5910.410.221	Employers Retirement Cost		21,444	Employers Retirement Cost @ 7.14%
2.5910.410.231	Employers Hospital Cost		55,883	Employers Hospital Cost @ \$3,854/employee
2.5920.410.188	Annual Leave		1,000	Annual Leave pay
2.5930.410.312	Workshop Expenses		1,200	Staff Development Expenses
2.6330.410.341	Telephone		1,900	Telephone cost for daycare centers
2.6540.410.323	Water, Sewage, Garbage		1,200	Waste Management expenses
2.7100.410.121.334	Salary - Teacher		67,920	1.5 FTE Teacher
2.7100.410.142.366	Salary - Teacher Assistants		18,709	1 FTE Assistant
2.7100.410.178.334	Salary - Hourly Associates		130,899	5 FTE & .5 PTE Child Care Workers
2.7100.410.178.366	Salary - Hourly Associates		88,525	4 FTE Child Care Workers
2.7100.410.183	Bonus		1,500	Bonus Pay
2.7100.410.188	Annual Leave		1,000	Annual Leave Pay
2.7100.410.211	Employers Soc. Sec. Cost		13,591	Social Security Cost @ 7.65%
2.7100.410.221	Employers Retirement Cost		13,910	Retirement Cost @ 7.83%. Increased from 7.14%
2.7100.410.231	Employers Hospital Cost		51,213	Hospital Cost @ \$4,097/employee
2.7100.410.312	Instructional Workshop Expenses		1,200	Staff Development Expenses
2.7100.410.323	Water, Sewage, Garbage		1,200	Waste Management expenses
2.7100.410.326	Maintenance		500	Contracted Maintenance on Equipment
2.7100.410.332	Itinerant Travel		2,700	Travel reimbursement
2.7100.410.333	Field Trip		1,500	Field trip cost

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7100.410.341	Telephone	1,900		Telephone cost for daycare centers
7100.410.411	Instructional Supplies	5,500		Instructional Supplies - General
7100.410.422	Repair Parts & Materials	1,500		Repair parts
7100.410.459	Other Food Purchases	22,500		Food purchases for daycare - breakfast/lunch
8100.410.392	Indirect Cost .896%	3,815		Indirect Cost
8100.410.692	Indirect Cost		5,111	Indirect Cost
	Total	429,582	507,677	
<p>Explanation:</p> <p>These childhood centers each year have required supplemental funding to maintain operations. The infant and toddler rooms are 2 areas of our greatest financial loss. The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate revenue. 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, is not possible with actual revenues.</p> <p>Supplemental funding has recently come from local 49 monies.</p> <p>Expenditures:</p> <p>Funds are used to pay for center staff (salary and benefits), supplies and other needs. Many needs are determined based on licensure requirements.</p>				

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	LOCAL CURRENT EXPENSE FUND				
	585 ANNIE PENN TRUST GRANT - NURSING		2007-2008	2006-2007	
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
CODE					
APPROPRIATIONS					
2.5100.585.121.000.911	Salary - Teacher		38,850		1 Full Time Physical Education Teacher for Lawsonville & South End
2.5100.585.142.000.911	Salary - Teacher Assistant		19,380		1 Full Time Physical Education Teacher assistant for Moss St.
2.5100.585.143.000.913	Salary - Tutors		43,680		Salary for Certified Tutors for Reidsville Parent Center
2.5100.585.182.000.911	Substitutes		1,500		Substitutes for PE Teacher & PE Teacher Assistant.
2.5100.585.411.000.911	Instructional Supplies		48,414		Instructional Materials (Pedometers, Classroom Resources, Student Incentives and Awards)
2.5840.585.131	Salary - Nurse		42,580		
2.5840.585.139	Salary - Nurse		40,670		School Nurse (1)
2.5840.585.181	Supplement Pay	2,129	2,022		Supplement for nurse
2.5840.585.183	Bonus/Differentiated Pay	600	-		
2.5840.585.211	Employers Soc. Sec. Cost		3,467		FICA at 7.65%
2.5840.585.221	Employers Retirement Cost		3,548		Retirement at 7.83%. Increased from 7.14%
2.5840.585.231	Employers Hospital Cost		4,052		Hospitalization at \$4,052/yr.
2.5840.585.332	Travel	1,026	1,203		Travel between schools and occasionally central office
2.5840.585.411	Supplies		4,000		BMI Scales for Schools
2.5840.585.412	Supplies		4,535		Medical supplies for 3 schools, education supplies for 1400 students with curriculum, bulletin board and office supplies
2.5910.585.211	Employers Soc. Sec. Cost		11,027		FICA at 7.65%
2.5910.585.221	Employers Retirement Cost		9,957		Retirement at 7.14%
2.5910.585.231	Employers Hospital Cost		11,562		Hospitalization at \$3,854/yr.
2.5930.585.312	Workshop Expenses		1,700		Continuing education, state conference, state school nurse orientation
2.6540.585.311.000.911	Contracted Services		25,500		Equipment Installation
	Total		61,402	260,000	
Explanation:					
Lawsonville, Moss Street and Williamsburg will share a school nurse during the 2007-2008 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					

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586 STUDENT DENTAL SERVICES	LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
APPROPRIATIONS					
2.5840.586.311	Dental Services	2,000	5,303		
	Total	2,000	5,303		
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					

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	LOCAL CURRENT EXPENSE FUND			
17 ANNIE PENN COMMUNITY TRUST MIGRANT EDUCATION		2007-2008	2006-2007	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PROPRIATIONS				
5330.587.142	Salary for MEP Health Center	2,200		
5330.587.211	Employers Soc. Sec. Cost	169		
5330.587.311	Contracted Services	3,776		
5330.587.332	Travel	1,500		
5330.587.411	Supplies & Materials	1,105		
5300.587.341	Telephone	250		
	Total	9,000		
<i>nie Penn Hispanic Health Connection purpose is to help the uninsured Hispanic families in Rockingham County</i>				
<i>quired adequate health care. The grant intends to focus on meeting the cognitive, emotional, behavioral and social</i>				
<i>eds of Hispanic families through education, translation and referrals.</i>				
<i>nding will be used also for prenatal care, crisis medical visits and dental emergencies. Migrant Education will</i>				
<i>ceive another grant for the 07-08 school year. Therefore, additional dollars will be added to the account</i>				
<i>ginning September 15, 2007.</i>				

ROCKINGHAM COUNTY SCHOOLS

588 ANNIE PENN - REIDSVILLE PARENT CENTER	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5330.588.143	Salary for Certified Tutors for Reidsville Parent Center	49,520		
2.5330.588.211	Employers Soc. Sec. Cost	3,788		
2.5330.588.221	Employers Retirement Cost	3,877		
	<i>Total</i>	<u>57,185</u>		
Explanation:				
	<i>This Annie Penn Grant is used to employ certified teachers to tutor elementary children in the Reidsville Attendance Zone.</i>			
	<i>The tutors and children come to the Reidsville Parent Resource Center located at BTWLC after school for tutoring.</i>			
	<i>The teacher recommends students for the program and due to demand for services there is a waiting list.</i>			
	<i>When money and tutors are available this program runs on an abbreviated schedule during the summer months.</i>			
	<i>On many occasions the Parent Center staff offers training for the parents while the student is tutored.</i>			

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LOCAL CURRENT EXPENSE FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
6 OTHER LOCAL TRANSPORTATION				
APPROPRIATIONS				
550.706.113	Salary - Director	58,558	53,046	Cost of Transportation Director. Increase of 4%
550.706.165	Salary - Transportation Personnel		58,081	Local Costs for Transportation Employees.
550.706.171	Salary - Drivers	50,000		Salaries above state maximum, and above state allotments
550.706.175	Salary - Transportation Personnel	60,404		Local Costs for Transportation Employees. Increased by 4%
550.706.177	Salary - Work Study Students	4,200		
550.706.181	Supplementary Pay	4,685		
550.706.211	Employers Soc. Sec. Cost	13,605		Budgeted at 7.65%
550.706.221	Employers Retirement Cost	13,597		Budgeted at 7.83%. Increased from 7.14%
550.706.231	Employers Hospital Cost	10,458		Budgeted at \$4,317/employee (2.5)
550.706.327	Rentals/Leases	13,000	11,400	
910.706.211	Employers Soc. Sec. Cost		8,501	Budgeted at 7.65%
910.706.221	Employers Retirement Cost		7,935	Budgeted at 7.14%.
910.706.231	Employers Hospital Cost		9,635	Budgeted at \$3,854/employee
	Total	228,507	148,598	
Explanation: C 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

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715 TECHNOLOGY	LOCAL CURRENT EXPENSE	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5100.715.326	Repair		-	Repair of printers and phone systems
2.5100.715.418	Software		-	
2.5100.715.461	Non-Capitalized Equipment		23,610	
2.5100.715.462	Non-Capitalized Computer		30,000	Serves/Switches/Desktop Computers for CTE
2.5110.715.326	Repairs			
2.5110.715.418	Software			
2.5110.715.461	Non-Capitalized Equipment	28,567		Servers, Switches, Desktop Computers
2.5110.715.462	Non-Capitalized Computer	30,000		
2.5810.715.139	ITS Salary		44,660	Salary for one of the two instructional specialists for the district plus 3%
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 7.83%. Increased from 7.14%
2.5860.715.231	Employers Hospital Cost	4,317		Budgeted at \$4,317/employee
2.5910.715.211	Employers Soc. Sec. Cost		3,417	Social Security
2.5910.715.221	Employers Retirement Cost		3,189	Retirement
2.5910.715.231	Employers Hospital Cost		3,854	Health Insurance
2.6330.715.332	Travel		13,000	Mileage for the Technology Department. Local mileage for Technicians. Increased due to increased rate/mile.
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		
2.6620.715.311	Contracted Services		20,700	Telephone Contracted Services, Atomic Learning/How to Master Follett Media Center Data Base
2.6910.715.211	Employers Soc. Sec. Cost		2,512	Social Security for ITS
2.6910.715.221	Employers Retirement Cost		2,345	
2.6910.715.231	Employers Hospital Cost		3,854	

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		200	Workers Compensation
5910.715.232	Workers Compensation		
5930.715.199	Miscellaneous Salary	32,835	Salary for lead media coordinators including summer stipends
	Total	206,538	184,176
planation: C 715 is funded from eRate reimbursements initiated and filed for by the Department of Media and Technology for local, long distance, and cellular phone service. is years reimbursement rate is 75%. is local account is used to pay mileage incurred by technicians in the Department of Media and Technology; equipment as funds are available and salary for Instructional Technology Specialists (ITS). ITS positions provide technology staff development and support for all classified, certified and administrative staff and team ching opportunities as time allows.			

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801 GENERAL OPERATIONS		LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
2.5100.801.199	Other Instructional Salary			44,000	Includes \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5100.801.311	Contracted Services			15,000	Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological, Contracting for Sign Language Interpretation
2.5100.801.332	Travel - Instructional Staff			29,500	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 48.5 cents per mile
2.5110.801.148	Other Instructional Salary		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		Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost		3,446		Budgeted @ 7.83%. Increased from 7.14%.
2.5110.801.232	Workers Compensation Ins.		136,000		Estimated cost of Local workers compensation insurance
2.5110.801.235	Life Insurance Cost		21,000		Estimated cost of \$6000/employee Life ins.
2.5110.801.311	Contracted Services		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		29,500		Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 48.5 cents per mile
2.5120.801.311	Contracted Services		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.

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840.801.312	Workshop Expense - Nurses, Social Work	3,000			
840.801.371	Liability Insurance - Nurses	515			
840.801.411	Supplies - Health Services	4,000			Supplies for nurses and social workers.
840.801.412	Supplies - Health Services		4,000		Supplies for nurses and social workers.
840.801.621	Liability Insurance - Nurses		515		Nurses liability insurance
890.801.311	Contracted Services		50,000		Funds to continue microfilming student records
890.801.399	Blood Borne Pathogen Program		5,000		Hepatitis serum for about 50 employees/year for employees in high risk positions. \$75/employee. Clinical Laboratory
					Improvement Amendments program
					registration certificate, and necessary training.
890.801.412	Supplies - Pupil Support		4,000		Funds for student forms
910.801.211	Employers Soc. Sec. Cost		3,366		Budgeted @ 7.65%
910.801.221	Employers Retirement Cost		3,142		Budgeted @ 7.14%
910.801.233	Unemployment Compensation		14,000		Estimated cost of Unemployment payments
910.801.235	Life Insurance Cost		21,000		Estimated cost of \$6000/employee Life ins.
930.801.312	Workshop Expense - Nurses, Social Workers		3,000		For Nurses and Social Workers Staff
110.801.311	Contracted Services		20,257		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.
					Funds to utilize print shop
110.801.314	Printing		35,000		Funds to utilize print shop
110.801.332	Travel		36,000		Travel for Central Office directors & staff
120.801.371	Insurance		1,782		Cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School
210.801.311	Contracted Services		42,130		Out - source I.T Services
210.801.412	SIMS Supplies		28,500		Supplies for student information management systems (SIMS).
110.801.199	Payment to Board Members		38,228		Increase Board salaries by 5.5% and added salaries for 5 new members effective 12/1/06.
110.801.311	Contracted Services		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, \$10,000 for Redirections Truancy Mediation program.
110.801.313	Legal		45,000		Estimated Legal Costs
110.801.314	Audit		33,000		Estimated audit costs.

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2.6310.801.332	Travel		21,000	Travel for the Board
2.6310.801.351	Advertising		2,000	Board advertising. Advertising for personnel is budgeted under 6640.801.351.
2.6310.801.412	Supplies		2,000	Funds for supplies for board use.
2.6310.801.419	SACS		18,500	Funds Southern Association of Colleges and Schools (SACS) costs. \$1,000 for Bethany visit and \$17,500 for dues.
2.6310.801.611	Membership Fees		20,000	Includes National School Boards Association Dues, North Carolina School Boards Assoc. Dues, Legal Assistance Fund, Piedmont Triad Horizons Education Consortium, Low Wealth Consortium, North Carolina Middle School Association, Chamber of Commerce dues.
2.6310.801.621	Liability Insurance		49,000	Estimated cost for Liability, and Error and Omissions fund contribution. A reduction due to favorable overall claims expense.
2.6310.801.629	Other Insurance		2,000	Insurance for Adult Volunteers.
2.6310.801.699	Miscellaneous		31,000	Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations
2.6320.801.332	Travel		10,000	Travel for the superintendents office.
2.6320.801.412	Supplies		30,000	Central office supplies, subscriptions.
2.6320.801.611	Membership Dues		8,350	Includes ASCD (Association of Supervisors and Curriculum Development), AASA (American Association of School Administration), Chambers, CFFPI (Council of Educational Facility Planners, International), NCASCD (North Carolina Association for Supervisors and Curriculum Development)
2.6320.801.699	Miscellaneous		8,000	Principals and Assistant Principals meetings costs.
2.6330.801.332	Travel		36,000	Travel for central office directors and staff.
2.6330.801.361	Printing		35,000	Funds to utilize print shop.
2.6520.801.311	Contracted Services		5,000	Cost for required services, i.e. postage meter, check signer.
2.6520.801.326	Contracted Repairs/Maint. Equipment		32,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.
2.6520.801.332	Travel		2,500	Travel to schools, bank.
2.6520.801.343	Telecommunications Network		10,000	Cost for state network (sips lines).
2.6520.801.412	Office Supplies		45,000	Computer paper, copier paper, purchase orders, other forms, receipt books, checks

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5520.801.611	Membership Dues		1,500		ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA (American Institution of Certified Public Accountants).
5520.801.625	Fidelity Bond		5,250		Bonds for employees handling funds.
5520.801.699	Miscellaneous		2,000		Items not classified elsewhere
5540.801.342	Postage - Central Office		34,000		Estimated cost of postage reflecting 1% increase due to expected rate increases.
5540.801.362	Reproduction - Central Office		43,000		Reproduction costs. Increased to reflect current rates.
5550.801.411	TIMS Supplies	1,500			Supplies for transportation information
5550.801.412	TIMS Supplies		1,500		Supplies for transportation information management system (TIMS).
5550.801.417	Gas/Diesel Fuel		47,000		\$9000 per high school and \$2750 per middle schools
5550.801.423	Gas, Diesel Fuel		47,000		\$9000 per high school and \$2750 per middle schools
610.801.311	Contracted Services		8,000		Cost for required services, i.e. postage meter, check signer.
610.801.326	Contracted Repairs/Maint. Equipment		32,000		Includes Maintenance and repairs to AS400, printers, bursters, etc.
610.801.332	Travel		2,500		Travel to schools, bank, etc.
610.801.343	Telecommunications Network		10,000		Costs for state network (sips lines)
610.801.361	Membership Dues		1,500		ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA (American Institution of Certified Public Accountants).
610.801.375	Fidelity Bond		5,250		Institution of Certified Public Accountants).
610.801.411	Supplies		45,000		Bonds for employees handling funds
620.801.311	Contracted Services		99,670		Computer paper, copier paper, purchase orders, other forms, receipt books, checks
620.801.319	Criminal Records Checks		10,000		Out-source ILT Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.
620.801.326	HRMS Maintenance		6,331		Costs for new employee criminal records checks
622.801.313	Advertising		500		Human Resource Management System (HRMS) software maintenance fee.
622.801.314	Printing		10,000		Advertising costs of recruitment.
					Costs of printing recruitment brochures

ROCKINGHAM COUNTY SCHOOLS

2.6622.801.332	Personnel Recruitment	10,500			Includes travel, subsistence, and fees for recruiting.
2.6622.801.411	Recruitment Supplies	3,500			Supplies needed for recruiting new teachers.
2.6640.801.311	Drug Testing		57,540		Estimated cost to drug test all new employees, and cost of outsourcing director activities.
2.6640.801.326	HRMS Maintenance		6,331		Human Resource Management System (HRMS) software maintenance fee.
2.6640.801.332	Personnel Recruitment		10,500		Includes travel, subsistence, and fees for recruiting.
2.6640.801.351	Advertising		500		Advertising costs of recruitment.
2.6640.801.361	Printing		10,000		Cost of printing recruitment brochures.
2.6640.801.399	Criminal Records Checks		10,000		Costs for new employee criminal records checks.
2.6640.801.412	Recruitment Supplies		3,500		Supplies needed for recruiting new teachers.
2.6650.801.412	Testing/Supplies		18,231		Testing supplies, COGAT, writing tests, SAT reports, answer documents, preparation booklets.
2.6650.801.419	Testing		43,083		Local option testing funds, Pacing Guide development, pacing guide production.
2.6690.801.699	Other Expenses - Public Relations/Publ.		18,150		Costs of preparing and printing various jobs, budget for Annual Report, High School Handbook.
2.6710.801.411	Testing/Supplies	61,314			Testing supplies, COGAT, writing tests, SAT reports, answer documents, preparation booklets.
2.6800.801.311	Contracted Services	50,000			Local option testing funds, Pacing Guide development, pacing guide production.
2.6800.801.411	Supplies - Pupil Support	4,000			Funds to continue microfilming student records
2.6820.801.411	SIMS Supplies	28,500			Funds for student forms
2.6850.801.319	Blood Borne Pathogen Program	5,000			Supplies for student information management systems (SIMS).
2.6910.801.192	Payment to Board Members	47,178			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.
2.6910.801.211	Employers Soc. Sec. Cost	3,610	2,925		Reflects 4% increase Budgeted at 7.65%
2.6910.801.232	Workers Compensation Ins.		136,000		Estimated cost of local workers compensation insurance.

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910.801.233	Unemployment Compensation	14,000			Funds to contract from outside sources for
910.801.311	Contracted Services	23,000			needed services; includes
					\$3,750 for Web Based Board Policies, \$8,850 for IB affiliation fee.
					Added \$5,000 for Redirections Truancy Mediation program for
					a \$15,000 total.
910.801.313	Advertising	2,000			Board Advertising
910.801.332	Travel	40,000			
910.801.361	Membership Dues & Fees	38,500			Funds Southern Association of Colleges and Schools (SACS) costs.
					\$1,000 for Bethany visit and \$17,500 for dues.
					Includes National School Boards Association
					Dues, North Carolina School Boards Assoc.
					Dues, Legal Assistance Fund, Piedmont Triad
					Horizons Education Consortium, Low Wealth
					Consortium, North Carolina Middle School
					Association, Chamber of Commerce dues.
910.801.371	Liability Insurance	40,000			
910.801.379	Other Insurance	2,000			Insurance to adult volunteers
910.801.411	Supplies	33,000			Funds for supplies for board use.
					Includes Yearbook ads, Special Dinners,
					Diplomas (\$6,000), various Board obligations
					Estimated Legal Costs
920.801.311	Legal	47,000			Estimated Audit Cost
930.801.311	Audit	35,175			
940.801.315	Reproduction - Central Office	44,000			
940.801.342	Postage - Central Office	34,000			Estimated cost of postage
941.801.311	Contracted Services	8,000			Principal & Assistant Principal meeting costs
941.801.332	Travel	10,000			Travel for the Superintendent's office
941.801.361	Membership Dues	12,000			Includes ASCD (Association of Supervisors
					and Curriculum Development), AASA
					(American Association of School
					Administration), Chambers, CFFPI
					(Council of Educational Facility Planners,
					International), NCASCD (North Carolina
					Association for Supervisors and Curriculum
					Development)
941.801.411	Supplies	30,000			Central Office - supplies, subscriptions
950.801.153	Salary - PIO	37,000			Salary for a Public Information Officer
950.801.211	Employers Soc. Sec. Cost	2,831			Budgeted at 7.65%
950.801.221	Employers Retirement Cost	2,897			Budgeted at 7.83%. Increased from 7.14%
950.801.231	Employers Hospital Cost	4,183			Budgeted at \$4,183/employee

ROCKINGHAM COUNTY SCHOOLS

02 PLANT OPERATION	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PPROPRIATIONS				
6530.802.311	HVAC Service Contracts	305,400		Johnson Controls HVAC Service Contract
6530.802.321	Electricity	2,271,402		
6530.802.322	Natural Gas	1,030,000		Based on 06-07usage with a 10% increase
6530.802.323	Water/Sewage	610,000		Based on 06-07usage with a 10% increase
6530.802.324	Waste Management	183,000		Based on projected usage
6530.802.341	Telephone	75,500		Disposal of waste, trash, old records
6530.802.421	Fuel Oil	190,000		Use of fuel oil in facilities
5540.802.199	Turf Management		7,000	Payment to employees for Turf grass maintenance
5540.802.311	HVAC Service Contracts		305,400	of Athletic facilities. Moved to PRC 882
5540.802.321	Electricity		2,217,192	Johnson Controls HVAC Service Contract
5540.802.322	Natural Gas		1,303,000	Based on current projected usage with 10% estimated increase
5540.802.323	Water/Sewage		793,000	Based on estimated 05-06 usage plus a projected 10% increase
5540.802.325	Contract Repairs: Buildings		9,900	Based on 05-06 estimated usage with 10% increase.
5540.802.326	Contract Services: Equipment		41,900	Total increase in utilities of \$613,829.
5540.802.341	Telephone		75,500	Funds for Department of Public Instruction Plant Operations services.
540.802.362	Reproduction - Maintenance		2,600	Cover central office, maintenance, bus garage, print shop, and energy management system at all locations.
540.802.411	Custodial Supplies	170,000		Reproduction costs.
540.802.412	Custodial Supplies		161,920	Custodial supplies for schools. Reflects 5% increase
540.802.413	Fuel Oil		175,000	Custodial supplies for schools.
540.802.419	Turf Management & Pool Supplies		36,850	Use of fuel oil in facilities
540.802.622	Vehicle Liability Insurance		44,200	To budget \$33,000 for Turf Management services for Athletic fields and \$3,850 for pool supplies at Rockingham County High School.
540.802.623	Property Insurance		140,000	Fleet Insurance based on 05-06 costs
570.802.311	Contracted Services	11,550		Estimated cost for fire and property insurance.
580.802.169	Salary - Maintenance Employees		900,000	Funds for Department of Public Instruction Plant Operations services.
580.802.175	Salary - Maintenance Employees	937,000		Estimated cost for Maintenance Employees.

ROCKINGHAM COUNTY SCHOOLS

2.6580.802.177	Salary - Work Study Student	3,000	3,000	Work Study Student
2.6580.802.211	Employers Soc. Sec. Cost	71,910		Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	73,368		Budgeted at 7.83%.
2.6580.802.231	Employers Hospital Cost	96,209		Budgeted at \$4,183/employee (23).
2.6580.802.311	Contracted Services	359,025	289,025	Includes Central office grounds contract and janitorial service. Includes OSHA safety training and safety inspectors, energy management of schools, elevator inspections, engineering fees, termite inspections, architect fees, tower rental, maintenance of dehumidifier at pool, and other required contracts.
2.6580.802.315	Reproduction - Maintenance	2,600		
2.6580.802.325	Contracted Maintenance - Grounds	148,858	144,128	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.326	Contracted Services: Equipment	41,900		Includes various maintenance contracts, i.e.
2.6580.802.327	Rental of Equipment	29,126		uniform rental, mop rental, chemical service contracts, ozone generator, back-up generators.
2.6580.802.329	Other Property Services	108,000		Costs to maintain maintenance vehicles.
2.6580.802.339	Trans. Cost - Trucks	-	85,000	Various costs, including storage tank permits, wastewater wells, asbestos physicals, pest control
2.6580.802.372	Vehicle Liability Insurance	44,200		Costs to maintain maintenance vehicles. Increased due to higher fuel costs.
2.6580.802.373	Property Insurance	140,000		
2.6580.802.399	Other Purchased Services	-	103,356	Includes various maintenance contracts, i.e. pest control, uniform rental, mop rental, chemical service contracts, ozone generator, back-up generators.
2.6580.802.411	Maintenance Supplies	3,500		
2.6580.802.412	Maintenance Supplies	-	3,500	Office supplies
2.6580.802.416	Repair Parts & Materials		255,000	
2.6580.802.417	Gasoline	-	16,000	Gas for maintenance vehicles.
2.6580.802.422	Repair Parts & Materials	255,000		Maintenance of facilities
2.6580.802.423	Gasoline	16,000		Gas for maintenance vehicles.
2.6580.802.699	Miscellaneous	-	23,000	Various costs, including storage tank permits, wastewater, wells, asbestos physicals. Moved to 329
2.6910.802.211	Employers Soc. Sec. Cost	-	69,615	Budgeted at 7.65%
2.6910.802.221	Employers Retirement Cost	-	64,760	Budgeted at 7.14%.
2.6910.802.231	Employers Hospital Cost	-	88,642	Budgeted at \$3,854/employee (23).
	Total	7,176,548	7,358,488	

ROCKINGHAM COUNTY SCHOOLS

3 CULTURAL ARTS SUPPLEMENTS		LOCAL CURRENT EXPENSE FUND		
ACCOUNT	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
PROPRIATIONS				
400.803.199	Co-Curricular Personnel	-	46,000	Cultural arts supplements schedule, i.e. Band, Choral, Drama. Also includes 20 days summer employment for High School Band Directors, and 10 days for Middle School Band Directors.
502.803.192	Co-Curricular Personnel	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.
502.803.211	Employers Soc. Sec. Cost	3,596		Budgeted at 7.65%
502.803.221	Employers Retirement Cost	3,681		Budgeted at 7.83%. An increase from 7.14%
910.803.211	Employers Soc. Sec. Cost		3,519	Budgeted at 7.65%
910.803.221	Employers Retirement Cost		3,285	Budgeted at 7.14%
	Total	54,277	52,804	

ROCKINGHAM COUNTY SCHOOLS

804 READING IS FUNDAMENTAL		LOCAL CURRENT EXPENSE FUND			
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
APPROPRIATIONS					
2.5100.804.431	Books		900	Purchase Books	
2.5330.804.414	Books	4,200			
	Total	4,200	900		
Explanation: Reading Is Fundamental (RIF) is a Federal Program that provides free books to disadvantaged students. The Reidsville Zone Elementary Schools participate in this program. The RIF Grant provides 75% and the local system must provide 25% of the support for this program. Our local RIF fund is supplied through generous donations of area service clubs, Reidsville Junior Service League, Reidsville Junior Woman's Club, and the PTO's from the schools that are involved. RIF representatives at these schools purchase low cost books and each school has 3 separate distributions. At each distribution students are allowed to choose one book to add to their home library. In addition to the free book, incentives are provided for students who read 25, 50, 75 and 100 books. Some of these incentives are provided by local businesses (McDonalds of Reidsville and Pete's Burgers of Reidsville) the Local RIF Account and the local school provides the remainder of the incentives.					

ROCKINGHAM COUNTY SCHOOLS

814 IMPOUNDED VEHICLES	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.6590.814.629	Insurance		1.782	Estimated Cost of Garage Keepers Insurance for garage at Morehead and Rockingham County High Schools. Moved to 2.6120.801.371
	Total	-	1.782	

10/10/07

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND					
9 SCHOOL HEALTH ADVISORY COUNCIL					
ACCOUNT		2007-2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
PROPRIATIONS					
100.819.312	Workshop Expenses	500			
930.819.312	Workshop Expenses		1,000		
	Total	500	1,000		
<p>planation:</p> <p>The School Health Advisory Council fund is comprised of donations and local fund raisers. It is used to support programs, and purchase supplies and incentives for activities sponsored and supported by members of the Council.</p>					

ROCKINGHAM COUNTY SCHOOLS

820 CHAPMAN BEQUEST	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
APPROPRIATIONS				
2.5100.820.143.334	Salary - Tutors		21,816	
2.5100.820.411.334	Instructional Supplies		500	
2.5100.820.311.362	Contracted Services		6,550	
2.5100.820.339.362	Other Transportation Services		2,210	
2.5100.820.411.362	Instructional Supplies		29,800	
<u>2.5110.820.411.362</u>	<i>Instructional Supplies</i>		<u>16,501</u>	
2.5910.820.211	Employers Soc. Sec. Cost		1,669	
2.5930.820.312.362	Workshop Expenses		600	
	Total	16,501	63,145	
Explanation:				
The Chapman Bequest is a result of the generosity of Marguerite Pratt Chapman, who bequested \$352,835 to go for the benefit of Dillard Elementary, New Vision, and McMichael High School. It is to be used for the enrichment of academic activities for those students.				

ROCKINGHAM COUNTY SCHOOLS

3 CULTURAL ARTS	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
PROPRIATIONS				
200.843.311	Contracted Services		5,500	North Carolina Symphony performance in the spring.
200.843.411	Instructional Supplies		18,000	Systemwide funds for cultural arts activities; science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
502.843.311	Contracted Services	5,500		North Carolina Symphony performance in the spring.
502.843.411	Instructional Supplies	24,000		Systemwide funds for cultural arts activities; science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
890.843.411	All-Co. Band/Chorus/Visual Arts	-	6,000	Funds all county band, all county chorus, and all county visual arts festival. Included in 2.5502.843.411
	Total	29,500	29,500	

ROCKINGHAM COUNTY SCHOOLS

880 PRINT SHOP	LOCAL CURRENT EXPENSE FUND	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
2.5400.880.315	Printing	45,157		Funds allotted to schools and designated for use only with print shop, and restricted to this use.
2.6410.880.361	Printing	-	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		Costs of Print Shop repairs.
2.6520.880.327	Copier lease	37,000		Costs of Print Shop copier lease.
2.6520.880.411	Supplies	50,000		Costs of Print Shop supplies.
2.6540.880.326	Repairs to Equipment	-	500	Costs of Print Shop repairs.
2.6540.880.327	Copier lease	-	37,000	Costs of Print Shop copier lease.
2.6540.880.412	Supplies	-	50,000	Costs of Print Shop supplies.
	Total	132,657	132,657	

ROCKINGHAM COUNTY SCHOOLS

ACTIVITY BUS USE	LOCAL CURRENT EXPENSE FUND				
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
5550.881.329	Transportation Costs	36,000	36,000	Funds for maintenance of activity buses	
Total		36,000	36,000		

ROCKINGHAM COUNTY SCHOOLS

882 ATHLETICS	LOCAL CURRENT EXPENSE FUND	2007-2008	2006-2007	COMMENTS
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5400.882.121	Salary - Athletic/Activity Directors		254,172	Salaries for four athletic directors. Increase 5%
2.5400.882.181	Supplemental Pay - Coaching		410,300	Increase to allow for experience and coaches' education
2.5400.882.412	Supplies - Athletics		30,000	Funds to help fund athletic programs in high schools and middle schools.
2.5400.882.628	Student Accident Ins. - Sports		30,765	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.
2.5521.882.121	Salary - Athletic/Activity Directors	242,916		Salaries for four athletic directors.
2.5521.882.181	Supplemental Pay - Coaching	411,392		Coaching salaries
2.5521.882.211	Employers Soc. Sec. Cost	50,055		Budgeted at 7.65%
2.5521.882.221	Employers Retirement Cost	51,233		Budgeted at 7.83%. An increase from 7.14%
2.5521.882.231	Employers Hospital Cost	16,732		Budgeted at \$4,183/employee (4)
2.5521.882.378	Student Accident Ins. - Sports	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.
2.5521.882.411	Supplies - Athletics	30,000		Funds to help fund athletic programs in high schools and middle schools.
2.5910.882.211	Employers Soc. Sec. Cost		50,832	Budgeted at 7.65%
2.5910.882.221	Employers Retirement Cost		47,444	Budgeted at 7.14%
2.5910.882.231	Employers Hospital Cost		15,416	Budgeted at \$3,854/employee (4). No increase.
2.6580.882.175	Turf Management	7,000		Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	536		
2.6580.882.221	Employers Retirement Cost	549		
2.6580.882.411	Turf Management & Pool Supplies	36,850		To budget \$33,000 for turf grass management services for athletic fields and \$3850 for pool supplies @ RCHS
Total		883,872	838,929	
Total		21,302,782	20,521,404	

Federal Grant Fund

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	200,352.00		
3.3610.017.000	Voc. Ed. Program Improvement		195,627.00	
3.3600.044.000	IDEA VI-B Capacity Bldg/Improve.	68,450.51		
3.3610.044.000	IDEA VI-B Capacity Bldg/Improve.		71,103.52	
3.3600.048.000	Title IV - Safe & Drug Free Schools and Communities	75,635.49		
3.3610.048.000	Title IV - Safe & Drug Free Schools and Communities		78,850.42	
3.3600.049.000	IDEA Title VI-B - Pre-School	528,416.79		
3.3610.049.000	IDEA Title VI-B - Pre-School		460,343.98	
3.3600.050.000	ESEA Title I - Basic Prog.	3,677,353.34		
3.3610.050.000	ESEA Title I - Basic Prog.		3,384,308.12	
3.3600.051.000	ESEA Title I Migrant Education	408,077.35		
3.3610.051.000	ESEA Title I Migrant Education		504,013.14	
3.3600.059.000	Title V - Innovation Education Program Strategies	25,891.00		
3.3610.059.000	Title V - Innovation Education Program Strategies		38,357.57	
3.3600.060.000	IDEA VI-B Handicapped	5,087,362.84		
3.3610.060.000	IDEA VI-B Handicapped		5,280,391.57	
3.3600.103.000	Title II - Improving Teacher Quality	733,556.00		
3.3610.103.000	Title II - Improving Teacher Quality		722,725.00	
3.3600.104.000	Title III - Language Acquisition	125,068.00		
3.3610.104.000	Title III - Language Acquisition		95,088.28	
3.3600.105.000	Title I - School Improvement	124,000.00		
3.3610.105.000	Title I - School Improvement		71,926.58	

9/5/07

ROCKINGHAM COUNTY SCHOOLS

600.107.000	Education Technology			
610.107.000	Education Technology			

28,295.59

39,429.02

11,082,458.91

10,942,164.20

FEDERAL GRANT FUND		2007-2008 BUDGET		2006-2007 BUDGET		COMMENTS
ACCOUNT CODE	DESCRIPTION					
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT						
APPROPRIATIONS						
3.5100.017.342	Postage		101.00			Postage fees for correspondence
3.5100.017.411	Instructional Supplies		60,128.00			Classroom materials & instructional supplies
3.5100.017.416	Parts/Materials/Labor		3,500.00			Repairs & replacement parts for equipment - classroom
3.5100.017.418	Computer Software		22,007.00			
3.5100.017.461	Non-Capitalized Equipment		3,500.00			Purchase of equipment under \$2000 for classroom needs
3.5100.017.541	Purchase of Equipment		6,000.00			Purchase of equipment over \$2000 for classroom needs
3.5100.017.542	Computer Hardware		70,000.00			Purchase of computers, printers, for classroom use
3.5100.017.629	Other Insurance/Judgments		3,000.00			Insurance for interns, HOE student
3.5120.017.342	Postage		101.00			Postage fees for correspondence
3.5120.017.411	Supplies & Materials		66,142.00			Classroom materials & instructional supplies
3.5120.017.418	Computer Software		22,007.00			Computer software for classroom
3.5120.017.422	Repairs		3,500.00			Repairs & replacement parts for equipment - classroom
3.5120.017.461	Non-Capitalized Equipment		3,500.00			Purchase of equipment under \$2000 for classroom
3.5120.017.541	Purchase of Equipment		6,000.00			Purchase of equipment over \$2000 for classroom
3.5120.017.542	Computer Hardware		70,000.00			Purchase of computers, printers for classroom
3.5870.017.312	Workshop Expenses		16,000.00			
3.5930.017.312	Workshop Expenses			16,000.00		Registration, travel, teacher workshop expenses
3.6120.017.315	Reproduction Costs		2,000.00			
3.6120.017.332	Voc Ed/Prog Improve-Travel		1,800.00			Travel for VoCATS training, state & regional workshops
3.6120.017.362	VoCATS Reproduction Cost					Reproduction of testing materials for middle and high schools
3.6120.017.411	Supplies & Materials		1,600.00			
3.6120.017.418	Computer Software VoCATS		700.00			Purchase of testing software for VoCATS
3.6120.017.462	Computer Hardware VoCATS		800.00			Purchase of computer, printer, scanners etc. for VoCats Testing
3.6250.017.332	Travel			1,800.00		Travel for VoCATS training, state & regional workshops
3.6250.017.362	Reproduction Costs			2,000.00		Reproduction of testing materials for middle and high schools
3.6250.017.412	Supplies/Materials			1,600.00		Purchase of testing materials & supplies; answer sheets
3.6250.017.418	Computer Software			700.00		Purchase of state testing software for VoCATS
3.6250.017.462	Non-Capitalized Computer Hardware			800.00		Purchase of computer, printer,scanners,etc. for VoCats Testing
3.6550.017.312	Workshop Expenses		2,000.00			Support staff training expenses
3.6610.017.379	Other Insurance/Judgments		3,000.00			Insurance for interns, HOE student
3.6930.017.312	Workshop Expenses			2,000.00		Support staff training expenses
3.8100.017.392	Indirect Cost		1,202.00			Overhead costs paid to Rockingham County Schools
3.8100.017.692	Indirect Cost			1,143.00		
3.8200.017.699	Unbudgeted Federal Grant Fund			1,348.00		

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND		2007-2008		2006-2007		COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET			
044 IDEA VI-B CAPACITY BUILDING/IMPROVEMENT						
CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5200.044.121	Salary- Teacher		26,260.00			
3.5200.044.182	Substitute Pay		1,000.00			Substitute Pay
3.5200.044.183	Career Dev/Comp Bonus Pay		1,500.00			
3.5200.044.411	Instructional Supplies		15,000.00			
3.5210.044.121	Salary - Teacher	39,710.00				Salary for 1 teacher
3.5210.044.183	Bonus Pay	500.00				Bonus Pay
3.5210.044.211	Employers Soc. Sec. Cost	3,076.00				Social Security Cost @ 7.65%
3.5210.044.221	Employers Retirement Cost	3,148.00				Retirement Cost @ 7.83%
3.5210.044.231	Employers Hospital Cost	4,097.00				Hospitalization Cost @ \$4,097
3.5210.044.232	Workers Compensation	191.00				Workers Compensation Cost
3.5910.044.211	Employers Soc. Sec. Cost		2,200.00			Employers Soc. Sec. Cost at 7.65%
3.5910.044.221	Employers Retirement Cost		1,982.00			Employers Retirement Cost at 7.14%
3.5910.044.231	Employers Hospital Cost		3,854.00			Employers Hospital Cost at \$3,854/employee (2)
3.5910.044.232	Worker's Compensation		367.00			Workers Compensation cost
3.8100.044.392	Indirect Cost	454.00				Indirect Cost
3.8100.044.692	Indirect Cost		509.00			Indirect Cost at 1.07100%
3.8200.044.399	Unbudgeted Federal Grant Fund	17,274.51				Federal Unbudgeted
3.8200.044.699	Unbudgeted Federal Grant Fund		18,431.52			Unbudgeted Federal Grant Fund
	Total	68,450.51	71,103.52			
Explanation:						
Revenues: Capacity Building and Improvement (Sliver) Grant monies are awarded for specific purposes, namely the development of programs and services for children with disabilities based on a grant application process.						
Expenditures: Salary and benefits for 1 Day Treatment teacher for 2007-08 school year will be supplied through this program.						

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
8 TITLE IV - SAFE & DRUG FREE SCHOOLS AND COMMUNITIES				
ACCOUNT		2007-2008	2006-2007	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
PROPRIATIONS				
200.048.311	Contracted Services		6,000.00	Dillard Care Program and New Vision DARE Program
200.048.411	Instructional Supplies		11,120.00	Instructional Supplies
200.048.412	Supplies & Materials		1,500.00	Supplies and Materials (Prom)
200.048.541	Purchase Equipment		2,000.00	To Purchase Security Equipment
310.048.411	Supplies & Materials	17,700.00		Instructional Supplies, Food Purchases and Prom Promise
850.048.312	Workshop Expenses	4,000.00		Workshop Expenses/Contracted Services
890.048.361	Printing/Binding Fees		800.00	Printing and Binding
890.048.459	Other Food Purchases		300.00	Other Food Purchases
930.048.312	Workshop Expenses		4,000.00	Workshop Expenses
200.048.113	Salary - General Adminstr. Director	20,511.00		Salary - Director (25%)
200.048.151	Salary - Office Personnel	20,603.00		Salary - Office Personnel (50%)
200.048.184	Longevity Pay	1,062.00		Longevity Pay
200.048.211	Employers Soc. Sec. Cost (7.65%)	3,226.00		Employers Soc. Sec. Cost
200.048.221	Employers Retirement Cost (8.14%)	3,302.00		Employers Retirement Cost
200.048.231	Employers Hospital Cost (4.317)	3,073.00		Employers Hospital Cost
200.048.232	Employers Workers Compensation	500.00		Employers Worker's Compensation Insurance Cost
330.048.113	Salary - General Admin Director		16,722.00	Salary - Director
330.048.151	Salary - Office Personnel		19,819.00	Salary - Office Personnel
210.048.211	Employers Soc. Sec. Cost		2,849.00	Employer Soc. Sec. Cost
210.048.221	Employers Retirement Cost		2,659.00	Employers Retirement Cost
210.048.231	Employers Hospital Cost		2,891.00	Employers Hospital Cost
210.048.232	Employers Workers Compensation		500.00	Employers Worker's Compensation Insurance Cost
220.048.179	Longevity Pay		700.00	Longevity Pay
100.048.392	Indirect Cost	663.00		Indirect Cost
00.048.692	Indirect Cost		682.00	Indirect Cost
100.048.399	Unbudgeted Federal Grant Fund	995.49		Unbudgeted Reserve
100.048.699	Unbudgeted Federal Grant Fund		6,308.42	Unbudgeted Reserve
	Total	75,635.49	78,850.42	
lanation:				
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				

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
9 IDEA TITLE VI-B PRE-SCHOOL				
ACCOUNT	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
CODE				
PROPRIATIONS				
200.049.121	Salary - Teacher		10,588.00	Pay for Preschool lead at 100% for 2 months
200.049.142	Salary - Teacher Assistant		149,014.00	12.6125 Assistants to provide early intervention services & assist staff
200.049.146	Salary - Teacher Assistant - Substitute		2,000.00	Substitute Pay when teacher assistant subs for teacher
200.049.180	Overtime Pay		500.00	Overtime
200.049.182	Substitute Pay		1,000.00	Substitute Pay
200.049.183	Bonus Pay		2,250.00	Bonus Pay
230.049.142	Salary - Teacher Assistant	228,793.00		8 Assistants to provide early intervention services & assist staff
230.049.162	Substitute Pay	2,000.00		Substitute Pay
230.049.167	Substitute Pay - Asst Subs for Teacher	5,000.00		Substitute Pay when teacher assistant subs for teacher
230.049.183	Bonus Pay	2,500.00		Bonus Pay
230.049.184	Longevity Pay	1,000.00		Longevity Pay
230.049.199	Overtime Pay	500.00		Overtime Pay
230.049.211	Employers Soc. Sec. Cost	18,344.00		Employers Social Security Cost
230.049.221	Employers Retirement Cost	17,906.00		Employers Retirement Cost
230.049.231	Employers Hospital Cost	45,067.00		Employers Hospital Cost
230.049.232	Workers Compensation	1,223.00		Workers Compensation Cost
240.049.132	Salary - Speech Teachers	45,951.00		Pay 50% for 2 mths of Lead prek speech & 1 FTE speech therapist
240.049.183	Bonus Pay	500.00		Bonus Pay
240.049.211	Employers Soc. Sec. Cost	3,554.00		Employers Social Security Cost
240.049.221	Employers Retirement Cost	3,637.00		Employers Retirement Cost
240.049.231	Employers Hospital Cost	4,097.00		Employers Hospital Cost
240.049.311	Contracted Services - Speech	16,500.00		Contracted Speech Services
860.049.124	Salary - Speech & Language		41,827.00	Pay for 2 mths Lead prek speech and 1 FTE speech therapist
860.049.183	Bonus Pay		1,500.00	Bonus Pay
860.049.311	Contracted Services		20,000.00	Contracted Speech Services
870.049.312	Staff Development - Unallocated	1,000.00		Workshop Expenses
210.049.211	Employers Soc. Sec. Cost		16,019.00	Employers Soc. Sec. Cost at 7.65%
210.049.221	Employers Retirement Cost		14,880.00	Employers Retirement Cost at 7.14%
210.049.231	Employers Hospital Cost		35,328.00	Employers Hospital Cost at \$3,854/employee (13.9525)
210.049.232	Employers Workers Compensation		2,342.00	Workers Compensation Cost
220.049.179	Longevity Pay		720.00	Longevity Pay
230.049.312	Workshop Expenses		500.00	Early Education Staff Dev.
200.049.151	Salary - Office Personnel	30,660.00		Salary for Office personnel
200.049.211	Employers Soc. Sec. Cost	2,345.00		Employers Social Security Cost
200.049.221	Employers Retirement Cost	2,401.00		Employers Retirement Cost

ROCKINGHAM COUNTY SCHOOLS

3,6200,049,231	Employers Hospital Cost	4,097.00		Employers Hospital Cost
3,6330,049,151	Salary - Office Personnel	29,077.00		Salary for office personnel
3,6550,049,331	Contracted Pupil Transport	2,000.00		Contracted Transportation
3,6550,049,331	Contracted Pupil Transport	2,000.00		Contracted Transportation for preschoolers
3,6910,049,211	Employers Soc. Sec. Cost	2,224.00		Employers Soc. Sec. Cost at 7.65%
3,6910,049,221	Employers Retirement Cost	2,076.00		Employers Retirement Cost at 7.14%
3,6910,049,231	Employers Hospital Cost	3,854.00		Employers Hospital Cost at \$3,854/employee
3,8100,049,392	Indirect Cost	3,934.00		Indirect Cost
3,8100,049,692	Indirect Cost	3,296.00		Indirect Cost at 1.071%
3,8200,049,399	Unbudgeted Federal Grant Fund	85,407.79		Federal Unbudgeted
3,8200,049,699	Unbudgeted Federal Grant Funds	119,348.98		Unbudgeted Federal Grant Funds
	Total	528,416.79	460,343.98	
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.				
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.				

ROCKINGHAM COUNTY SCHOOLS

0 ESEA TITLE I - LEA BASIC PROGRAM		FEDERAL GRANT FUND		
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
CODE				
PROPRIATIONS				
200.050.121	Salary - Teachers		1,324,451.00	36 teachers hired
200.050.128	Salary - Retired Teacher		19,400.00	Salary - Retired Teacher
200.050.142	Salary - Teacher Assistant		269,492.00	9 teacher assistants and 1.75 Preschool assistants
200.050.143	Salary - Tutor		200,000.00	14 part time tutors
200.050.146	Salary - Teacher Assistant as Sub		1,000.00	Money to pay when a teacher assistant subs for a teacher
200.050.180	Overtime Pay		1,000.00	Overtime to clean and lock-up following Title I Parent meeting
200.050.182	Substitute Pay - Certified		50,000.00	Used when teachers paid out of Title I are out sick
200.050.183	Incentive Pay		46,000.00	Staff who receive ABC bonus money
200.050.199	Special Assignment Other		50,000.00	Allotted to cover expenses for employees to conduct Staff Dev. Etc.
200.050.332	Travel		7,000.00	Travel allowance
200.050.432	Periodicals		2,000.00	Professional periodicals
30.050.121	Salary Remedial and Supplemental K-12	1,304,958.00		38.5 teachers hired
30.050.125	Salary - New Teacher Orientation Pay	2,000.00		Pay for Orientation of new teachers
30.050.142	Salary - Teacher Assistant	445,991.00		8.67 teacher assistants and 1.75 Preschool assistants
30.050.143	Salary - Tutor (within the instructional day)	174,043.00		14 part time tutors
30.050.162	Substitute Pay - Regular	40,300.00		Used when teachers paid out of Title I are out sick
30.050.163	Staff Development Unallocated Substitute	17,642.00		Subs when Title I teachers attend staff development
30.050.167	Salary - Teacher Assistant - when substituting	1,000.00		Money to pay when a teacher assistant subs for a teacher
30.050.181	Supplement Pay	68,103.00	75,000.00	Supplement for teachers (5%)
30.050.183	Incentive/Compensation Bonus Pay	5,000.00		Staff who receive ABC bonus money
30.050.184	Longevity Pay	40,000.00		Longevity pay for teachers/assistants
30.050.193	Mentor Pay	1,800.00		Mentors for beginning teachers
30.050.197	Salary - Other Assignments (Extended Employment)			Allotted to cover expenses for employees to conduct Staff Dev. Etc.
30.050.211	Employers Soc. Sec. Cost	1,900.00		Social Security for Title I Teachers/Assistants
30.050.221	Employers Retirement Cost	160,481.00		Retirement for Title I Teachers/Assistants
30.050.231	Employers Hospital Cost	146,429.00		Hospitalization Cost for Title I Teachers/Assistants
30.050.232	Employers Workers Compensation	310,556.00		Title I portion of Worker's Compensation
30.050.311	Contracted Services Other Pupil Support	2,000.00		Supplemental Services for Schools in 2nd year of improvement
30.050.312	Workshop Expenses	139,039.00		Pays for staff development for Title I Staff
30.050.326	Contracted Repair/Maint. Equipment	1,100.00		Used for minor maint/repair emergencies
30.050.332	Travel	4,500.00		Travel allowance
30.050.341	Telephone	2,500.00		Eden Parent Resource Center Phone
30.050.411	Supplies & Materials (Periodicals)	59,624.00		Supplies used for direct instruction-above and beyond regular
30.050.418	Computer Software & Supplies	12,000.00		Instructional software to be used in the classroom
30.050.461	Lease/Purchase of Non-Capitalized Equip.	70,000.00		Purchase of Non Capitalized Classroom Equipment

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3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	70,000.00		Purchase of Non Capitalized Computer Equipment
3.5350.050.311	Contracted Services Other Pupil Support	45,774.00		Supplemental Education Services
3.5820.050.139	Salary - Social Worker		31,000.00	Salary for Social Worker
3.5830.050.131	Salary - Guidance Services	31,724.00		Salary for guidance
3.5830.050.181	Supplement Pay	1,600.00		Local Supplement for Guidance position
3.5830.050.183	Compensations Bonus Pay	1,500.00		ABC Bonus Guidance
3.5830.050.211	Employers Soc. Sec. Cost	2,664.00		Guidance Positions
3.5830.050.221	Employers Retirement Cost	2,727.00		Guidance Positions
3.5870.050.163	Employers Hospital Cost	4,097.00		Guidance Positions
3.5870.050.312	Staff Development Unallocated Substitute	2,000.00		Subs when Title I Staff Development
3.5870.050.312	Workshop Expenses	30,605.00		Workshop expenses for Title I Staff
3.5880.050.131	Salary - Parent Involvement	109,300.00		Licensed employees for parent centers
3.5880.050.146	Salary - Parent Involvement	21,000.00		Teacher Assistant
3.5880.050.181	Supplement Pay	7,000.00		Supplement
3.5880.050.183	Bonus Pay	1,500.00		Bonus
3.5880.050.184	Longevity Pay	3,000.00		Longevity
3.5880.050.211	Employers Soc. Sec. Cost	10,848.00		Social Security Cost @ 7.65%
3.5880.050.221	Employers Retirement Cost	11,103.00		Retirement Cost @ 7.83%
3.5880.050.231	Employers Hospital Cost	12,291.00		Hospitalization Cost
3.5880.050.312	Workshop Expenses	5,009.00		Workshop Cost - Parent Involvement related
3.5880.050.332	Travel	2,400.00		Travel Parent Involvement related
3.5880.050.342	Postage	500.00		Postage
3.5880.050.411	Supplies	52,534.00		Parent Involvement monies allocated to Title I Schools
3.5890.050.139	Salary - Teacher		44,000.00	Salary for Parent Center Coordinator
3.5890.050.311	Contracted Services		193,000.00	
3.5890.050.327	Rentals		16,000.00	Rent for Parent Resource Center and Copier for Center
3.5890.050.342	Postage		4,000.00	Postage Expense for Title I
3.5890.050.412	Supplies/Materials		29,000.00	Used for Parent Involvement
3.5910.050.211	Employers Soc. Sec. Cost		163,681.00	Social Security for Title I Teachers/Assistants
3.5910.050.221	Employers Retirement Cost		129,587.00	Retirement for Title I Teachers/Assistants
3.5910.050.228	Matching Retirement Cost		1,385.00	
3.5910.050.231	Employers Hospital Cost		186,919.00	Hospitalization Cost for Title I Teachers/Assistants
3.5910.050.232	Employers Workers Compensation		20,000.00	Title I portion of Worker's Compensation
3.5920.050.179	Longevity Pay		24,000.00	Longevity pay for teachers/assistants
3.5930.050.182	Substitute Pay		4,275.00	Subs when Title I teachers attend staff development
3.5930.050.311	Contracted Services		31,000.00	
3.5930.050.312	Workshop Expenses		159,085.00	Pays for staff development for Title I Staff
3.6210.050.151	Salary - Office Personnel			
3.6300.050.151	Alternative Programs Support	42,000.00		Secretary
3.6300.050.184	Longevity Pay	1,000.00		Longevity pay for teachers/assistants
3.6300.050.211	Employers Soc. Sec. Cost	3,290.00		Social Security Cost @ 7.65%

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300.050.221	Employers Retirement Cost	3,367.00		Retirement Cost @ 7.83%
300.050.231	Employers Hospital Cost	4,097.00		Hospitalization Cost
300.050.311	Contracted Services Other Pupil Support	85,000.00		Director's Salary
300.050.312	Workshop Expenses			Workshop expenses/Allowable travel
300.050.314	Print/Binding Fees	4,300.00		Cost for Printing for Title 1
300.050.327	Rentals	20,000.00		Parent Center Rental Space & Copier
300.050.341	Telephone	3,500.00		Parent Center
330.050.151	Salary - Office Personnel		39,700.00	Salary Title 1 Secretary
330.050.311	Contracted Services		80,000.00	Contract for Consultant Services
330.050.341	Telephone		3,600.00	Telephone expense for Eden Parent Center
550.050.331	Pupil Transportation - Contracted (Charter)	20,000.00	125,000.00	Transportation cost for choice schools
630.050.361	Print/Binding Fees		3,000.00	Cost for Printing for Title 1
910.050.211	Employers Soc. Sec. Cost		3,190.00	Social Security for Secretary
910.050.221	Employers Retirement Cost		2,977.00	Retirement for Secretary
910.050.231	Employers Hospital Cost		3,854.00	Hospitalization Cost Secretary
920.050.179	Longevity Pay		2,000.00	Longevity Cost Secretary
930.050.312	Workshop Expenses		6,000.00	Workshop expenses for Director, Parent Center Coordinator
100.050.392	Indirect Cost	32,657.00		Indirect cost for system
100.050.692	Indirect Cost		32,712.00	Indirect cost for system
200.050.399	Unbudgeted Federal Grant Fund	0.34	0.12	Unbudgeted Federal Grant Fund
	Total	3,677,353.34	3,384,308.12	

Explanation:
 Title 1 is the largest Education Program funded by the Federal Government. This program was started in 1965 to provide additional funds to schools to use student population consists of large populations of poor students. The program provides funds for additional teachers, tutors, supplies, and development, parent involvement and many other items as listed.

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

Kingham County has 13 elementary schools that receive Title I funds. In these schools the free and reduced lunch count is at or above district average of 51.51%.

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
051 ESEA TITLE I - MIGRANT REGULAR		2007-2008	2006-2007	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5200.051.143	Salary - Tutor		99,794.00	7 full time and 1 part time tutors
3.5200.051.183	Bonus Pay		5,200.00	Staff who receive ABC bonus money
3.5200.051.311	Contracted Services		2,500.00	
3.5200.051.411	Instructional Supplies		4,890.00	Instructional Supplies used for students
3.5200.051.412	Supplies & Materials		2,000.00	Supplies & Materials used for students
3.5330.051.143	Salary - Tutors	74,800.00		3.6 full time equivalent tutors - Bason, Jones, Wright, Balbuena, Boyd
3.5330.051.183	Incentive Pay	1,000.00		Staff who receive ABC bonus money
3.5330.051.184	Longevity Pay	2,000.00		Longevity for two employees
3.5330.051.211	Employers Soc. Sec. Cost	5,952.00		Social Security for Migrant Tutor Staff
3.5330.051.221	Employers Retirement Cost	6,092.00		Retirement for Migrant Staff
3.5330.051.231	Employers Hospital Cost	14,749.00		Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	3,100.00		Migrant portion of system worker's comp
3.5330.051.311	Contracted Services	5,000.00		
3.5330.051.312	Workshop Expenses	2,500.00		Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel	4,336.00		Tutors travel
3.5330.051.411	Supplies & Materials	6,615.00		Supplies for Tutors/Recruiters
3.5330.051.541	Capital Equipment	5,000.00		Copier
3.5890.051.412	Supplies & Materials Pupil Support			Supplies to support students
3.5910.051.211	Employers Soc. Sec. Cost		8,124.00	Social Security for Migrant Tutor Staff
3.5910.051.221	Employers Retirement Cost		6,998.00	Retirement for Migrant Staff
3.5910.051.231	Employers Hospital Cost		20,812.00	Hospitalization for Migrant Staff
3.5910.051.232	Employers Workers Compensation		4,000.00	Migrant portion of system worker's comp
3.5920.051.179	Longevity Pay		1,200.00	Longevity for two employees
3.5930.051.312	Workshop Expenses		6,000.00	Expenses for Staff Development for employees
3.6190.051.149	Salary - Migrant Recruiters		172,925.00	Salary for 4 Migrant Recruiters (Gunn, Lillard, Zavala, Tejeda)
3.6200.051.153	Salary - Migrant Recruiter	87,690.00		Salary for 4 Migrant Recruiters
3.6200.051.211	Employers Soc. Sec. Cost	6,708.00		Social Security cost for Director, Secretary and Recruiters
3.6200.051.221	Employers Retirement Cost	6,866.00		Retirement for Secretary/recruiters
3.6200.051.231	Employers Hospital Cost	12,291.00		Hospitalization Cost Secretary/Recruiter
3.6200.051.311	Contracted Services	9,000.00		Hotline
3.6200.051.342	Postage	400.00		Postage
3.6210.051.113	Salary - Director		72,136.00	Salary for Director
3.6210.051.332	Travel		7,400.00	Travel expenses for Director & Recruiters
3.6300.051.113	Salary - Director	76,885.00		Salary for Director
3.6300.051.184	Longevity Pay	4,500.00		Longevity Cost Director

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300.051.211	Employers Soc. Sec. Cost	6,226.00		Social Security cost for Director
300.051.221	Employers Retirement Cost	6,372.00		Retirement for Director
300.051.231	Employers Hospital Cost	4,097.00		Hospitalization Cost Director
300.051.312	Workshop Expenses	3,000.00		
300.051.332	Travel	7,978.00		Travel expenses for Director
300.051.341	Telephone	2,600.00		Phone for office & Cell Phone Service for Recruiters
330.051.342	Postage	3,225.00		Phone for office & Cell Phone Service for Recruiters
330.051.412	Supplies & Materials	800.00		Postage for Migrant Program
400.051.152	Salary - Technology Support	4,303.00		Supplies
400.051.211	Employers Soc. Sec. Cost	30,000.00		Data position
400.051.221	Employers Retirement Cost	2,295.00		
400.051.231	Employers Hospital Cost	2,349.00		
550.051.327	Transportation	4,097.00		
550.051.416	Auto Repair	200.00	200.00	Transportation for Migrant children
550.051.417	Gas/Diesel Fuel	400.00	400.00	Repair of Migrant Van
550.051.622	Vehicle Liability Insurance	600.00	600.00	Migrant Vehicle
520.051.311	Contracted Services	771.00	771.00	Migrant Vehicle
210.051.211	Employers Soc. Sec. Cost	6,475.00	6,475.00	
210.051.221	Employers Retirement Cost	19,091.00	19,091.00	Social Security cost for Director, Secretary and Recruiters
210.051.231	Employers Hospital Cost	17,819.00	17,819.00	Retirement cost for Directors/ Secretary
220.051.179	Longevity Pay	26,978.00	26,978.00	Hospitalization cost for Director/ Secretary
700.051.392	Indirect Cost	4,500.00	4,500.00	Longevity Cost Director
00.051.692	Indirect Cost	3,579.00		Indirect cost for system
700.051.399	Unbudgeted Federal Grant Fund	4,872.00	4,872.00	Indirect cost for system
00.051.699	Unbudgeted Federal Grant Fund	0.35	0.14	
	Total	408,077.35	504,013.14	

ation:
 ant 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 development, parent involvement, summer school opportunities and many other items as listed above.
 budget indicates the planned use of this money for the students of Rockingham County Schools.

FEDERAL GRANT FUND				
059 TITLE V - INNOVATIVE EDUCATION PROGRAM STRATEGIES				
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION	2007-2008	2006-2007	COMMENTS
APPROPRIATIONS				
3.5200.059.142	Salary - Teacher Assistant		26,553.00	1.4 Student Advocate
3.5200.059.183	Bonus/ABC Pay		1,125.00	Staff who receive ABC bonus money
3.5200.059.332	Travel		34.00	Reimbursement for local travel for employees paid from this fund
3.5340.059.142	Salary - Teacher Assistant	18,764.00		
3.5340.059.211	Employers Soc. Sec. Cost	1,435.00		
3.5340.059.221	Employers Retirement Cost	1,340.00		
3.5340.059.231	Employers Hospital Cost	3,854.00		
3.5340.059.232	Employers Workers Compensation	248.00		
3.5910.059.211	Employers Soc. Sec. Cost		2,117.00	Social Security for Title V Teachers/Assistant
3.5910.059.221	Employers Retirement Cost		1,976.00	Retirement for Title V Teacher/Assistant
3.5910.059.231	Employers Hospital Cost		5,781.00	Hospitalization Cost for Title V Teacher/Assistant
3.5910.059.232	Employers Workers Compensation		400.00	Title V portion of Workers' Compensation
3.8100.059.392	Indirect Cost	250.00		Indirect cost for system
3.8100.059.692	Indirect Cost		371.00	Indirect cost for system
3.8200.059.699	Unbudgeted Federal Grant Fund		0.57	Indirect cost for system
	Total	25,891.00	38,357.57	
<i>Explanation:</i>				
<i>Title V is a Federally funded program. These funds will be used to employ 1 Pre-K assistant for 07-08 at Moss Street Elementary.</i>				
<i>The above budget indicates the planned use of this money for the students of Rockingham County Schools.</i>				

ROCKINGHAM COUNTY SCHOOLS

IDEA VI-B HANDICAPPED		FEDERAL GRANT FUND			
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
APROPRIATIONS					
00.060.121	Salary - Teacher		390,050.00	Salary for 18 teachers	
00.060.142	Salary - Teacher Assistant		1,463,458.00	Salary for 74,3087 teacher assistant	
00.060.146	Salary - Teacher Assistant Subbing		15,000.00	Sub-pay	
00.060.149	Salary - Other Assignments		74,299.00	Salary for 2 interpreters	
00.060.180	Overtime Pay		15,000.00	Overtime Pay	
00.060.182	Substitute Pay		20,000.00	Substitute Pay	
00.060.183	Incentive Pay		25,000.00	Bonus Pay	
00.060.311	Contracted Services		40,000.00	Contracted interpreting services	
10.060.121	Salary - Teachers	656,470.00		Salary for 19 teachers	
10.060.133	Salary - Psychologist	225,904.00		Salary for 4 FTE psych's & 1 month each for 3 psych's	
10.060.142	Salary - Teacher Assistants	1,938,564.00		Salary for 96,006 teacher assistants	
10.060.144	Salary - EC Interpreter	85,313.00		Salary for 3 interpreters	
10.060.145	Salary - Therapist	38,261.00		Salary for 1 occupational therapist	
10.060.162	Substitute Pay	6,000.00		Substitute Pay	
10.060.167	Salary - T4 Sub for Teachers	10,000.00		Sub-pay when assistants sub for teachers	
10.060.181	Salary - Supplement Pay	42,455.00		Supplementary Pay	
10.060.183	Career Development/Incentive Pay	20,312.00		Bonus Pay	
10.060.184	Longevity Pay	14,175.00		Longevity	
10.060.189	Short Term Disability	2,262.00		Short Term Disability	
10.060.199	Overtime Pay	5,000.00		Overtime Pay	
10.060.211	Employers Soc. Sec. Cost	232,921.00		Employers Social Security Cost	
10.060.221	Employers Retirement Cost	236,454.00		Employers Retirement Cost	
10.060.231	Employers Hospital Cost	513,012.00		Employers Hospitalization Cost	
10.060.232	Workers Compensation Cost	11,806.00		Workers Compensation Cost	
10.060.311	Contracted Services - Communication Service	20,000.00		Contracted Services	
10.060.312	Workshop Expenses - Staff Development	5,000.00		Workshop Expenses	
10.060.132	Salary - Speech	76,800.00		Salary for 2 speech therapist	
10.060.146	Salary - Other Assignment	5,000.00		Contracted speech therapists - Individual	
10.060.181	Salary - Supplement Pay	3,840.00		Supplement Pay	
10.060.211	Employers Soc. Sec. Cost	6,551.00		Employers Social Security Cost	
10.060.221	Employers Retirement Cost	6,314.00		Employers Retirement Cost	
10.060.231	Employers Hospital Cost	8,194.00		Employers Hospitalization Cost	
10.060.311	Contracted Services - Speech	55,000.00		Contracted speech - Agency	
10.060.311	Contracted Services - Audiology	38,400.00		Contracted audiologist	

ROCKINGHAM COUNTY SCHOOLS

3.5840.060.146	Salary - Health Services	17,504.00			Salary for health services
3.5840.060.211	Employers Soc. Sec. Cost	1,339.00			Employers Social Security Cost
3.5840.060.221	Employers Retirement Cost	1,371.00			Employers Retirement Cost
3.5840.060.311	Contracted Services		116,025.00		Contracted health services
3.5850.060.139	Contracted Services	282,137.00			Contracted services - Physical & Occupational
3.5850.060.183	Salary - Psychologist		318,473.00		Salary for 6.273 psychologists
3.5860.060.124	Bonus Pay		5,000.00		Bonus Pay
3.5860.060.124	Salary - Speech & Language		119,740.00		Salary for 3 speech therapists
3.5860.060.148	Salary - Other Professional Non-Cert.				Salary for 1 speech assistant
3.5860.060.183	Incentive Pay		11,000.00		Bonus Pay
3.5860.060.311	Contracted Services		108,400.00		Contracted other health services
3.5890.060.145	Salary - Occupational Therapist		23,320.00		Salary for 1 occupational therapist
3.5890.060.199	Salary - Other Assignments		75,572.00		Contracted speech services
3.5890.060.311	Contracted Services		208,108.00		Contracted occupational services
3.5910.060.211	Employers Soc. Sec. Cost		202,291.00		Employers Soc. Sec. Cost at 7.65%
3.5910.060.221	Employers Retirement Cost		169,095.00		Employers Retirement Cost at 7.14%
3.5910.060.231	Employers Hospital Cost		408,260.00		Employers Hospital Cost at \$3,854/employee (104)
3.5910.060.232	Employers Workers Compensation		14,364.00		Employers Worker's Compensation Cost
3.5920.060.179	Longevity Pay		15,000.00		Longevity Pay
3.5920.060.181	Supplement Pay		41,413.00		Supplement Pay
3.5920.060.189	Short Term Disability		22,000.00		Short term disability cost
3.5930.060.182	Substitute Pay - Certified		10,000.00		Sub-pay for workshop
3.5930.060.312	Workshop Expenses		20,000.00		Workshop expenses
3.6200.060.113	Salary - Director	45,202.00			Salary for .63 director
3.6200.060.151	Salary - Office	97,743.00			Salary for 2.4 office support staff
3.6200.060.184	Longevity Pay	2,000.00			Longevity
3.6200.060.211	Employers Soc. Sec. Cost	11,088.00			Employers Soc. Sec. Cost at 7.65%
3.6200.060.221	Employers Retirement Cost	9,808.00			Employers Retirement Cost at 7.83%
3.6200.060.231	Employers Hospital Cost	10,775.00			Employers Hospitalization Cost
3.6330.060.113	Salary - Director		37,041.00		Salary for .5 EC Coordinator
3.6330.060.151	Salary - Office Personnel		79,967.00		Salary for 2.4 Office Personnel
3.6550.060.147	Salary - Bus Monitor	197,389.00			Salary for 14.47875 bus monitors
3.6550.060.180	Transportation - Pupil Overtime Pay		5,000.00		
3.6550.060.199	Salary - Other Assignments		196,562.00		Salary for 15.75 bus monitors
3.6550.060.199	Overtime Pay - Bus Monitor	5,000.00			Overtime Pay
3.6550.060.211	Employers Soc. Sec. Cost	15,483.00			Employers Social Security Cost
3.6550.060.221	Employers Retirement Cost	14,419.00			Employers Retirement Cost
3.6550.060.231	Employers Hospital Cost	53,005.00			Employers Hospitalization Cost
3.6910.060.211	Employers Soc. Sec. Cost		24,562.00		Employers Soc. Sec. Cost at 7.65%
3.6910.060.221	Employers Retirement Cost		20,229.00		Employers Retirement Cost at 7.14%
3.6910.060.231	Employers Hospital Cost		70,721.00		Employers Hospital Cost at \$3,854/employee (18.25)

ROCKINGHAM COUNTY SCHOOLS

6920,060.179	Longevity Pay		2,500.00	Longevity Pay
8100,060.392	Indirect Cost	45,053.00		Indirect Cost at .896%
8100,060.692	Indirect Cost		42,626.00	Indirect Cost at 1.071%
9200,060.399	Unbudgeted Federal Grant Fund	14,038.84		Unbudgeted funds
9200,060.699	Unbudgeted Federal Grant Fund		870,315.57	Unbudgeted funds
	Total	5,087,362.84	5,280,391.57	
planation: venue: Federal monies are allocated on base allocation including poverty and ADM figures. penditures: These federal monies are based on a project submitted to the state. We utilize se funds to provide special education teachers and teacher assistants, psychological services, therapy services, dical services, interpreter services, staff development, and administrative services. In addition, nies will be used for indirect costs and some monies must be reserved for children who have tional needs identified during the school year.				

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
103 TITLE II - IMPROVING TEACHER QUALITY		2007-2008	2006-2007	
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5100.103.121	Salary - Teacher		498,617.00	16 teachers hired
3.5100.103.182	Substitute Pay		16,000.00	Money to cover subs for Title II teachers - Sick days
3.5100.103.183	ABC Bonus		19,225.00	Bonus money for those teachers working at a qualifying school
3.5110.103.121	Salary - Teacher	513,563.00		15.5 teachers hired
3.5110.103.162	Substitute Pay for Sick	15,415.00		Money to cover subs for Title II teachers - Sick days
3.5110.103.181	Supplement	26,000.00		Supplement for Teachers in Title II
3.5110.103.183	ABC Bonus	25,000.00		Bonus money for those teachers working at a qualifying school
3.5110.103.211	Social Security	44,368.00		Social Security for Title II Teachers/Assistants
3.5110.103.221	Retirement	40,310.00		Retirement for Title II Teachers/Assistants
3.5110.103.231	Hospitalization	57,810.00		Hospitalization Cost for Title II Teachers/Assistants
3.5110.103.232	Workers Compensation Insurance	4,000.00		Title II portion of Worker's Compensation
3.5910.103.211	Employers Soc. Sec. Cost		43,057.00	Social Security for Title II Teachers/Assistants
3.5910.103.221	Employers Retirement Cost		37,295.00	Retirement for Title II Teachers/Assistants
3.5910.103.231	Employers Hospital Cost		67,445.00	Hospitalization Cost for Title II Teachers/Assistants
3.5910.103.232	Employers Workers Compensation		5,100.00	Title II portion of Worker's Compensation
3.5920.103.181	Supplement Pay		29,000.00	Supplement for Teachers in Title II
3.8100.103.392	Indirect Cost - .852%	7,090.00		Indirect cost for system
3.8100.103.692	Indirect Costs		6,986.00	Indirect cost for system
	Total	733,556.00	722,725.00	
Explanation:				
Title II is a Federally funded program. The 1st key components of this program , Improving Teacher Quality (PRC 103), continues to place emphasis on maintaining and increasing the number of reduced class size positions. The 2nd component emphasizes recruiting, hiring and maintaining "highly qualified teachers and principals".				
The budget indicates the planned use of this money for the students of Rockingham County Schools.				

ROCKINGHAM COUNTY SCHOOLS

04 TITLE III - LANGUAGE ACQUISITION		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
PPROPRIATIONS				
5200.104.121	Salary - Teacher		50,000.00	Salaries for two 50% Teacher(s)
5200.104.143	Salary - Tutor		9,500.00	Tutor
5200.104.183	Bonus Pay		1,515.00	ABC Bonus
5200.104.332	Travel		6,000.00	Travel for staff
5200.104.411	Instructional Supplies		2,272.00	Supplies to be used for Instruction
5270.104.121	Salary Limited English Proficient Teachers	50,000.00		Salaries for two 50% teachers(s)
5270.104.143	Tutor - (within instructional day)	9,000.00		Tutors
5270.104.144	Salary - Translator	9,000.00		
5270.104.162	Substitute Pay	4,000.00		
5270.104.181	Supplement	4,500.00		
5270.104.183	ABC Bonus	3,314.00		ABC Bonus
5270.104.211	Employers Soc. Sec. Cost	6,106.00		Social Security for Teachers/Assistants
5270.104.221	Employers Retirement Cost	4,771.00		Retirement for Teachers/Assistants
5270.104.231	Employers Hospital Cost	8,864.00		Hospitalization Cost for Teachers/Assistants
5270.104.232	Workers Compensations	3,000.00		
5270.104.312	Workshop Expenses	8,800.00		
5270.104.332	Travel	4,500.00		Travel for staff
5270.104.411	Instructional Supplies	6,804.00		Supplies to be used for Instruction
5270.104.542	Computer Hardware	1,212.00		
910.104.211	Employers Soc. Sec. Costs		4,981.00	Social Security for Teachers/Assistants
910.104.221	Employers Retirement Costs		3,971.00	Retirement for Teachers/Assistants
910.104.231	Employers Hospital Cost		7,130.00	Hospitalization cost for Teachers/Assistants
910.104.232	Employers Workers Comp. Ins.		700.00	Title III Portion of Workers' Compensation
920.104.181	Supplementary Pay		4,100.00	Supplement for Teachers paid out of 104
930.104.312	Workshop Expenses		4,000.00	
100.104.392	Indirect Cost	1,197.00		
00.104.692	Indirect Costs		919.00	Paid to system to cover administration expenses
00.104.699	Unbudgeted Federal Grant Funds		0.28	
	Total	125,068.00	95,088.28	

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND					
5 TITLE I SCHOOL IMPROVEMENT		2007-2008	2006-2007		
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
PROPRIATIONS					
200.105.121	Salary - Teacher		35,000.00		
200.105.142	Salary - Teacher Assistant		11,700.00		
200.105.182	Substitute Pay		1,000.00		
200.105.183	Bonus Pay		2,250.00		
330.105.142	Salary - Teacher Assistant	32,435.00			
330.105.163	Substitute Pay for Workshop	2,000.00			
330.105.211	Employers Soc. Sec. Cost	2,635.00			
330.105.221	Employers Retirement Cost	2,316.00			
330.105.231	Employers Hospital Cost	6,552.00			
330.105.232	Employers Workers Compensation Insurance	200.00			
330.105.311	Contracted Services	1,500.00			
330.105.312	Workshop Expenses	22,104.00			
330.105.411	Instructional Supplies	17,422.00			
330.105.462	Lease/Purchase of Non-Capitalized Computer	19,637.00			
350.105.311	Contracted Services	12,001.00			
380.105.411	Instructional Supplies	4,000.00			
110.105.211	Employers Soc. Sec. Cost		3,821.00	Employers Social Security Cost	
110.105.221	Employers Retirement Cost		3,338.00	Employers Retirement Cost	
110.105.231	Employers Hospital Cost		6,166.00	Employers Hospital Cost	
110.105.232	Employers Workers Compensation Insurance		200.00		
20.105.181	Salary - Supplemental Pay		1,800.00		
30.105.312	Workshop Expenses		5,956.00	Cover expenses for staff development	
00.105.392	Indirect Cost	1,198.00			
00.105.692	Indirect Cost		695.00	Indirect Cost to the System	
00.105.699	Unbudgeted Federal Grant Funds		0.58		
	Total	124,000.00	71,926.58		

anation:

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 the State Board of Education. The plan outlines how the money will be used. The amount of money decreases with the number of schools in the state who are in school improvement.

ROCKINGHAM COUNTY SCHOOLS

107 EDUCATIONAL TECHNOLOGY-FORMULA		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.107.197	Salary - Staff Development	21,749.00		
3.5110.107.211	Employers Soc. Sec. Cost	1,664.00		
3.5110.107.221	Employers Retirement Cost	1,703.00		
3.5110.107.231	Employers Hospital Cost	2,924.00		
3.5910.107.211	Employers Soc. Sec. Cost		2,332.00	
3.5910.107.221	Employers Retirement Cost		2,176.00	
3.5910.107.231	Employers Hospital Cost		3,854.00	
3.5930.107.199	Workers Compensation Ins.		200.00	
3.8100.107.392	Salary - Workshop Instructor		30,480.00	One Instructional Technologist
3.8100.107.692	Indirect Costs	251.00		
3.8200.107.399	Unbudgeted Federal Grant Funds	4.59	381.00	Indirect Cost
3.8200.107.699	Unbudgeted Federal Grant Funds		6.02	
	Total	28,295.59	39,429.02	
Explanation:				
	Total of Federal Programs	11,082,458.91	10,942,164.20	

Capital Outlay Fund

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND					
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
REVENUE					
4.4110.000.000	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.	
4.4142.000.000	Sales Tax				
			2,395		
		1,269,775	1,272,170		

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND				
ACCOUNT CODE	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
TEGORY I				
PROPRIATIONS				
000.801.529	Roofs-Replacement/Repair	200,000		Roof Replacements as identified
001.801.529	HVAC-Replacement/Parts/Materials/IAQ	72,598		Upkeep/replacement of HVAC Equipment
003.801.529	Code/Security Improvements/Repair	32,500		OSHA,AHERA,ADA, Elect Fire, Security, Environ., Bldg. Reg.
005.801.529	Floor Coverings/Refinishing	56,000		Wooden gym floors, tile, carpet
006.801.529	Covered Walkways	20,000		As identified
007.801.529	Classroom/Building Renovations	80,000		Renovations & projects as identified
008.801.529	Paving/Gravel/Sealing	25,000		Parking lot paving, repair, striping
009.801.529	Emergency Repair	25,000		Emergency repairs to buildings
010.801.529	Grounds Improvement	20,000		Playgrounds, tree service, fencing, grading, seeding
013.801.529	General Repair	38,000		General upkeep of buildings as identified
014.801.529	Communications/Intercom/Fire System	35,500		Replace/Repair as identified
025.801.529	Mobile Units - (4 units)	19,000		Final payment on lease
031.801.529	Boiler Replacement/Parts	46,000		Upkeep/replacement of boilers & equipment
040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	70,177		Repair/replace/upgrade/parts for bleachers/fencing/tracks
041.801.529	Auditorium-Parts/Upgrades/Curtains	30,000		As identified
100.801.529	Roofs-Replacement/Repair		300,000	Roof replacements-Dillard, RHS, Stoneville, WRMS, others identified others as identified
101.801.529	HVAC-Replacement/Parts		65,000	Upkeep/replacement of air handlers/AC units/dehumidification
103.801.529	Code Improvements		40,000	OSHA, AHERA, ADA, Electrical, Fire, Bldg. Regulations
105.801.529	Floor Coverings/Refinishing		50,000	Wooden gym floors, tile, carpet
106.801.529	Covered Walkways		30,000	As identified
107.801.529	Classroom/Building Renovations		100,000	Renovations & projects as identified
108.801.529	Paving/Gravel/Sealing		25,000	Parking lot paving, repair, striping
109.801.529	Emergency Repair		25,000	Emergency repairs to buildings
110.801.529	Grounds Improvement		20,000	Playgrounds, tree service, fencing, grading
113.801.529	General Repair		30,000	General upkeep of buildings
114.801.529	Communications/Intercom System Repair		10,000	As identified
119.801.529	Bus Garage- Building/Equipment		15,000	Equipment needs/building repair
125.801.529	Mobile Units		18,448	Lease - 4 units
130.801.529	Security/Fire Systems/Add/Upgrade/Repair		20,000	As identified

ROCKINGHAM COUNTY SCHOOLS

4.9131.801.529	Boiler Replacement/Parts	40,000	Upkeep/replacement of boilers & equipment
4.9138.801.529	Dehumidification - McMichael	15,000	To decrease humidity in areas of building identified
4.9140.801.529	School Stadiums/Gyms	100,000	Repairs/replacement bleachers/fencing/tracks
4.9141.801.529	Auditorium -Parts/Upgrades	25,000	As identified
TOTAL		769,775	928,448

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2007-2008	2006-2007	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
TEGORY II				
PROPRIATIONS				
110.802.542	Computer/Printers	75,000		Computer, printer, hardware
115.802.541	Technology Equipment, etc.	25,000		Technology needs other than computers, printers, hardware
400.801.541	School Capital Outlay	140,000		Money allocated to schools based on ADM
401.801.541	Equipment/Furnishings	48,000		School needs as identified
550.801.551	Bus Garage Vehicles/Equipment	13,000		Equipment needs
550.802.542	Bus Garage Computers/Equipment	2,000		Computers/printers/etc.
610.801.542	Finance Dept. - Equipment	20,177		Lease on AS400 Computer
820.802.542	Sims Equipment	25,000		Replacement Computers, Printers
201.802.541	Technology Equipment, etc.		35,000	Technology needs other than computers, printers, hardware
201.802.542	Computers/Printers		85,000	Computers, printers, hardware
202.802.542	Sims/Tims Equipment		100,000	Replacement Computers, Printers
206.801.542	Finance Department - Equipment		25,500	Lease on AS400 Computer
212.802.541	Equipment/Furnishings		63,222	School needs as identified
	TOTAL	348,177	308,722	
TEGORY III				
PROPRIATIONS				
550.881.551	Activity Buses	104,823	35,000	Purchases of Activity Buses
580.801.551	Maintenance Vehicles/Equipment	47,000		Lease & Purchase/Repair parts
	TOTAL	151,823	-	
	GRAND TOTAL	1,269,775	1,272,170	

School Food Service Fund

ROCKINGHAM COUNTY SCHOOLS

	CHILD NUTRITION FUND	2007-2008	2006-2007	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
REVENUE				
5.3811.035.000	USDA Grants - Regular	3,600,825	3,542,055	Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	390,000	410,000	Value of USDA donated food
5.4142.035.000	Local Government Sales Tax		11,000	Reimbursement of sales tax
5.4311.035.000	Paid Student Breakfast Sales	93,100	74,216	Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	10,727	12,590	Cafeteria sales by approved student status
5.4313.035.000	Adult Breakfast Sales	3,200	3,700	Cafeteria sales to school staff
5.4314.035.000	Paid Student Lunch Sales	1,000,900	1,226,047	Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	59,400	71,000	Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	195,175	221,900	Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	1,425,500	1,497,749	Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	14,380	33,109	Sales to outside agencies(Headstart,Daycare)
5.4322.035.000	Catered Lunch Sales	122,150	148,138	Sales to outside agencies(Headstart,Daycare)
5.4450.035.000	Interest Earned on Investments	23,300	16,000	Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	61,821	68,000	Rebates, commissions, return check fees
5.4921.035.000	Transfer from State Public School Fund	151,095	120,348	Salaries/benefits for director and assistant
5.4922.035.000	Transfer from Local School Fund		2,055	Local supplement for assistant director
	TOTAL	7,151,573	7,457,907	

9/4/07

ROCKINGHAM COUNTY SCHOOLS

	CHILD NUTRITION FUND				
ACCOUNT		2007-2008	2006-2007		
CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
PROPRIATIONS					
60.035.113	Director/Supervisor		120,348		Salaries for director and assistant director
60.035.151	Office Personnel		111,957		Salaries for office personnel
60.035.171	Drivers		58,749		Salary for warehouse/delivery person
60.035.174	Child Nutrition Employees		1,028,925		Salaries for cafeteria employees
60.035.176	Managers		586,292		Salaries for cafeteria managers
60.035.178	Cashiers		523,089		Salaries for cafeteria cashiers
60.035.321	Public Utilities - Electric Services		2,800		Electric service at Johnson St. warehouse
60.035.322	Public Utilities - Natural Gas		15,000		Natural/propane gas to school cafeterias
60.035.323	Public Utilities - Other		-		Trash pick-up at Morehead cafeteria
60.035.326	Contracted Repairs & Maintenance		7,600		Annual Hood/Fire Protection inspections & repairs
60.035.327	Rentals		1,500		Uniforms for delivery person, pagers,
60.035.332	Travel		14,000		Travel between schools, meetings, banks
60.035.341	Telephone		9,800		Telephone service to cafeterias
60.035.361	Printing and Binding Fees		7,900		Printing of Free/Reduced applications & menus
60.035.399	Other Purchased Services		21,000		Process of USDA food, grease pick-up, pest control
60.035.412	Supplies and Materials		17,000		Software, printer cartridges, cafeteria/office supplies
60.035.416	Repair Parts, Materials		65,000		Cafeteria equipment repair parts
60.035.419	Food Processing/Other Supplies		308,000		Utensils, disposables, cleaning, sanitizing supplies
60.035.451	Purchased Food		3,133,872		Food purchased for use in cafeterias
60.035.462	Purchase of Non-Capitalized Equip		10,900		Initial, additional, replacement of small support items
60.035.541	Purchase of Equipment		65,000		New equipment to replace items not repairable
60.035.622	Vehicle Liability Insurance		1,500		Liability insurance on delivery truck/van
60.035.693	Depreciation		80,000		Depreciation of cafeteria/office equipment
60.035.699	Miscellaneous Expenses		3,000		Bank charges, ASFA dues, keys, flowers, etc.
10.035.211	Employer's Social Security Cost		186,477		Matching social security cost
10.035.221	Employer's Retirement Cost		149,957		Matching retirement cost
10.035.231	Employer's Hospitalization Cost		410,806		Matching Insurance cost
10.035.232	Employer's Worker's Comp. Ins. Cost		83,000		Worker's Comp. Insurance payment
20.035.179	Longevity Pay		34,139		Payments for applicable employees
20.035.181	Supplementary Pay		2,055		Supplement for assistant director
20.035.188	Annual Leave		4,729		Pay out of annual leave for retirement/resignations
20.035.189	Payments for Short Term Disability		10,512		Short-term disability for approved workers
20.035.312	Workshop Expenses/Allowable Travel		5,000		Training for all child nutrition employees

ROCKINGHAM COUNTY SCHOOLS

5.7200.035.113	Director/Supervisor	151,095		Salaries for director and assistant director
5.7200.035.151	Office Personnel	110,852		Salaries for office personnel
5.7200.035.171	Drivers	66,789		Salary for warehouse/delivery person
5.7200.035.174	Child Nutrition Employees	1,228,448		Salaries for cafeteria employees
5.7200.035.176	Managers	562,775		Salaries for cafeteria managers
5.7200.035.177	Work Study Student	2,300		
5.7200.035.184	Longevity Pay	46,000		Payments for applicable employees
5.7200.035.188	Annual Leave	8,000		Pay out of annual leave for retirement/resignations
5.7200.035.189	Payments for Short Term Disability	14,500		Short-term disability for approved workers
5.7200.035.211	Employers Soc. Sec. Cost	160,000		Budgeted at 7.65%
5.7200.035.221	Employers Retirement Cost	138,700		Budgeted at 7.83%. Increased from 7.14%
5.7200.035.231	Employers Hospital Cost	548,000		Budgeted at \$4.317/employee
5.7200.035.312	Workshop Expenses/Allowable Travel	12,000		Training for all child nutrition employees
5.7200.035.314	Printing & Binding Fees	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	40,000		Annual Hood/Fire Protection inspections & repairs
5.7200.035.327	Rentals/Leases	2,000		Uniforms for delivery person, pagers
5.7200.035.332	Travel	13,000		Travel between schools, meetings, banks
5.7200.035.341	Telephone	1,500		Telephone service to cafeteria
5.7200.035.372	Vehicle Liability Insurance	1,300		Liability insurance on delivery truck/van
5.7200.035.411	Supplies & Materials	17,400		Software, printer cartridges, cafeteria/office supplies
5.7200.035.422	Repair Parts/Materials	51,000		Cafeteria equipment repair parts
5.7200.035.451	Purchased Food	3,101,914		Food purchased for use in cafeterias
5.7200.035.453	Food Processing/Other Supplies	370,000		Utensils, disposables, cleaning, sanitizing supplies
5.7200.035.462	Purchase of Non-Capitalized Equip.	10,000		Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	33,000		New equipment to replace items not repairable
5.7200.035.571	Depreciation	50,000		Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	400,000		Indirect Cost calculated by USDA formula
5.8100.035.692	Indirect Cost		378,000	Indirect Cost calculated by USDA formula
	TOTAL	7,151,573	7,457,907	
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.				

Special Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SPECIAL FUND	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS
REVENUE					
6.4240.701.000	Tuition and Fees		730,637	732,811	
			730,637	732,811	

ROCKINGHAM COUNTY SCHOOLS

SCHOOL AGE CHILD CARE		SPECIAL FUND			
ACCOUNT	DESCRIPTION	2007-2008 BUDGET	2006-2007 BUDGET	COMMENTS	
PROPRIATIONS					
100.701.113	Salary - Program Specialist		33,271	Salary for program specialist	
100.701.142	Salary - Assistant		515,000	Salary for assistants	
100.701.176	Salary - Program Specialist	34,585		Salary for Program Specialist	
100.701.178	Salary - Teacher Assistant	500,313		Salary for Assistants	
00.701.180	Overtime Pay		100	Overtime Pay	
100.701.184	Longevity Pay	1,500		Longevity Pay	
100.701.185	Bonus Leave Pay	500		Bonus Leave Pay	
100.701.188	Annual Leave Pay	1,500		Annual Leave Pay	
00.701.199	Overtime Pay	100		Overtime Pay	
00.701.211	Employers Soc. Sec. Cost	41,195		Budgeted @ 7.65%	
00.701.221	Employers Retirement Cost	30,003		Budgeted @ 7.83%. Increased from 7.14%	
00.701.231	Employers Hospital Cost	57,643		Budgeted @ \$4,317/employee	
00.701.232	Workers Compensation	4,900		Workers Compensation	
00.701.233	Unemployment	240		Unemployment Cost	
00.701.312	Staff Development	3,500		Workshop Expenses	
00.701.314	Printing & Binding	100		Printing & Binding	
00.701.332	Travel	9,000	9,000	Innrent travel	
00.701.333	Field Trips	7,000		Field Trips	
00.701.341	Telephone	3,750	3,750	Telephone charges	
00.701.361	Printing & Binding		100	Printing & Binding	
00.701.391	Field Trips		7,000	Field trips	
00.701.411	Supplies & Materials	15,000		Office Supplies	
00.701.412	Supplies		13,500	Office Supplies	
00.701.416	Contracted Repairs		100	Contracted repairs	
00.701.422	Repair, Parts, & Materials	1,000		Contracted repairs	
00.701.459	Food/Snacks	12,000	10,000	Food/snacks purchase for kids	
00.701.461	Non-Capital Equipment	300	300	Equipment under \$2000	
00.701.571	Depreciation Expenses	20		Depreciation expenses	
00.701.693	Depreciation Expenses		20	Depreciation expenses	
00.701.699	Miscellaneous		12,500	Miscellaneous Costs	
00.701.211	Employers Soc. Sec. Cost		42,126	Social Security Cost @ 7.65%	
00.701.221	Employers Retirement Cost		16,984	Retirement Cost @ 7.14%	
00.701.231	Employers Hospital Cost		51,027	Hospitalization Cost @ \$3,854/employee	

ROCKINGHAM COUNTY SCHOOLS

6.7910.701.232	Workers Compensation	4,900	Workers Compensation Costs
6.7910.701.233	Employers Unemployment Insurance	250	Unemployment Insurance Costs
6.7920.701.179	Longevity Pay	600	Longevity Pay
6.7920.701.185	Bonus Leave Pay	900	Bonus Leave Pay
6.7920.701.188	Annual Leave Pay	800	Annual Leave Payout
6.7930.701.312	Workshop Expenses	3,500	Workshop Expenses
6,8100.701.392	Indirect Cost		
6.8100.701.692	Indirect Cost	7,083	Indirect cost
		<u>730,637</u>	<u>732,811</u>
Explanation:	The School Age Child Care program is operated with monies collected from fees, both parental fees and DSS fees.		
Explanation:			
Revenue:	<i>The School Age Child Care program is operated with monies collected fees, both parental fees and DSS fees.</i>		
<i>The program appears to be breaking even, its operating costs are within the limits of monies collected. Next year will</i>			
<i>operate with a similar budget; anticipated program costs will include raises and increased benefit costs which will be</i>			
<i>covered with a small anticipated program fund balance plus collected fees next year.</i>			

Individual School Allotments

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2007-2008
 BETHANY ELEMENTARY SCHOOL
 SCHOOL NUMBER: 302
 10TH DAY ADM: 494

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	22	Instructional Supplies	24,545
Enhancement Teachers	2.6	Remediation	2,159
AIG	0.2	Staff Development	1,736
Media	1		
Reschool	1		
ESL	0.5		
Guidance Counselor	1		

LOCAL

Instructional Supplies	5,889
Contract Services	3,000
Travel	1,544
Telephone	3,500
Postage	350
Reproduction	2,700
Office Supplies	150
Printing	1,538
Grounds Maintenance	7,160

SUPPORT

Clerical	3	This includes Admin. Asst.
Teacher Assistants	12	
Custodians	30	MOE
Media Assistant	1	
Administrative Assistant	10	MOE
Pre-K Teacher Assistant	1	
Bus Monitor	0.5	

CAPITAL OUTLAY

Allocation	3,754
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Bethany Elementary is a K-5 school located at 271 Bethany Road in the Bethany Community in the southwest area of the county. A new modern facility opened in July 2006, replacing the old school.
 The principal is Mr. Duane Hensley

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2007-2008

CENTRAL ELEMENTARY SCHOOL

SCHOOL NUMBER: 310

10TH DAY ADM: 516

STAFF

LICENSED

<u>POSITIONS</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1
Regular Classroom Teachers	24
Enhancement Teachers	2.4
AIG	0.5
Media	1
ESL	0.4
EC Teachers	2
Guidance Counselor	1
Assistant Principal	1 (12MOE)

STATE

Instructional Supplies	28,222
Remediation	2,657
Staff Development	2,263

LOCAL

Instructional Supplies	5,505
Contract Services	2,000
Travel	1,000
Telephone	3,500
Postage	500
Reproduction	4,000
Office Supplies	2,570
Dues	500
Printing	1,607
Grounds Maintenance	4,500

SUPPORT

Clerical	2
Teacher Assistants	13
Exceptional Children Assistants	1.5
Custodians	30 MOE
Media Assistant	1
Bus Monitor	0.75

CAPITAL OUTLAY

Allotment	4,316
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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

2007-2008

DALTON MCMICHAEL HIGH SCHOOL
SCHOOL NUMBER: 314
10TH DAY ADM: 1076

STAFF

LICENSED

<u>LICENSED</u>	<u>POSITIONS</u>
Principal	1
Assistant Principals	2
Guidance Counselor(s)	3
Regular Classroom Teachers	42
AIG	0.125
Media	2
ESL	0.25
EC Teachers	6
Vocational	13.7
JROTC	2
Remediation	1
Speech	0.2
PE	2
DOP	1
Title II Funds	1

POSITIONS

STATE

Instructional Supplies	58,830
Remediation	1,936

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	12,139
Contract Services	20,000
Travel	5,755
Telephone	8,000
Postage	1,500
Reproduction	7,000
Due	505
Printing	3,351
Staff Development (Local)	3,579
Grounds Maintenance	12,836

SUPPORT

Clerical	4	
Teacher Assistants	1	(ISS)
Custodians	68	MOE
EC TAs	5	
Athletic Director	1	
Bus Monitor	0.21875	

CAPITAL OUTLAY

Allotment	8,998
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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
 2007-2008
 DOUGLASS ELEMENTARY SCHOOL
 SCHOOL NUMBER: 318
 10TH DAY ADM: 448

STAFF

LICENSED

<u>POSITIONS</u>	
Principal	1
Regular Classroom Teachers	21
Enhancement Teachers	1.5
ALG	0.8
Media	1
Preschool	1
ESL	0.85
EC Teachers	1.9
Guidance Counselor	1
Assistant Principal	1
Title II Funds	1
Other Teachers (Trades)	2

POSITIONS

STATE

Instructional Supplies	25,589
Remediation	2,616
Staff Development	2,387

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	3,121
Library Books	1,000
Contract Services	4,700
Travel	1,000
Telephone	3,300
Postage	800
Reproduction	2,600
Dues	200
Office Supplies	1,000
Printing	1,395
Grounds Maintenance	3,300

SUPPORT

Clerical	2	MOE
Teacher Assistants	10	
Exceptional Children Assistants	4	
Custodians	32	MOE
Media Assistant	1	
Pre-K TA	1	
Bus Monitor	1.25	

CAPITAL OUTLAY

Allotment	3,914
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Doulass 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

2007-2008

DRAPER ELEMENTARY SCHOOL

SCHOOL NUMBER: 322

10TH DAY ADM: 335

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	15
Enhancement Teachers	2.1
AIG	0.2
Media	1
Preschool	1
ESL	0.5
EC Teachers	2.9
Guidance Counselor	0.5
Other Teachers (Trades)	3
Title II Funds	0.4

DOLLAR ALLOTMENTS

<u>STATE</u>	
Instructional Supplies	19,974
Remediation	1,875
Staff Development	1,819

LOCAL

Instructional Supplies	2,742
Library	1,000
Contract Services	5,080
Travel	700
Telephone	2,400
Reproduction	664
Office Supplies	939
Dues	390
Printing	1,043
Grounds Maintenance	3,867

SUPPORT

Clerical	2	
Teacher Assistants	3	
Exceptional Children Assistants	4.75	
Custodians	28	MOE
Media Assistant	1	
Pre-K TA	1	

CAPITAL OUTLAY

Allotment	3,055
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Draper Elementary is a K-5 school located at 1719 E. Stadium Drive, Eden. The principal is Ms. Tammy Heath.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2007-2008
 HUNTSVILLE ELEMENTARY SCHOOL
 SCHOOL NUMBER: 327
 10TH DAY ADM: 505

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	23
Enhancement Teachers	2.9
AIG	0.2
Media	1
Preschool	1
ESL	0.5
EC Teachers	3
Guidance Counselor	1
Assistant Principal	1
Other Teachers (Trades)	2.4

STATE

Instructional Supplies	27,626
Remediation	2,440
Staff Development	2,263

LOCAL

Instructional Supplies	3,531
Contract Services	3,730
Travel	2,400
Telephone	3,000
Postage	390
Reproduction	5,000
Office Supplies	750
Dues	354
Printing	1,572
Grounds Maintenance	7,160

SUPPORT

Clerical	2
Teacher Assistants	11
TA Trades	3.4
EC Assistants	3.5
Custodians	33
Media Assistant	1
Pre-K TA	1
Bus Monitor	0.75

CAPITAL OUTLAY

Allotment	4,225
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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

2007-2008
J.E. HOLMES MIDDLE SCHOOL
SCHOOL NUMBER: 330
10TH DAY ADM: 883

STAFF
LICENSED
POSITIONS
DOLLAR ALLOTMENTS

			<u>STATE</u>	<u>LOCAL</u>
Principal	1			
Assistant Principals	2	(22.5 MOE)		
Guidance Counselor(s)	2		Instructional Supplies	48,246
Regular Classroom Teachers	33		Remediation	8,070
Music Teachers	2			
AIG	1			
Media	2			
ESL	0.5			
EC Teachers	8		Instructional Supplies	8,536
Vocational	3		Contract Services	14,500
PE	4		Travel	2,000
Other (Trades)	2.5		Telephone	3,000
DOP	1		Postage	1,089
Foreign Language	1		Reproduction	3,000
Social Worker	1		Office Supplies	1,200
Art	1		Dues	200
			Printing	2,750
			Staff Development	3,703
			Grounds Maintenance	5,155

SUPPORT
CAPITAL OUTLAY
Allotment 7,379

Clerical	3			
Teacher Assistants	1.5	(Enh. Trade)		
Custodians	60	MOE		
EC TAs	7			

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

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2007-2008
 JOHN W. DILLARD ELEMENTARY SCHOOL
 SCHOOL NUMBER: 334
 10TH DAY ADM: 465

STAFF

LICENSED

<u>POSITIONS</u>	<u>MOE</u>
Principal	1
Regular Classroom Teachers	22
Enhancement Teachers	3
AIG	0.5
Media	1
ESL	0.85
EC Teachers	1.9
Guidance Counselor	1
Assistant Principal	1
Title II Funds	0.5

POSITIONS

STATE

Instructional Supplies	25,440
Remediation	2,417
Staff Development	2,512

LOCAL

Instructional Supplies	5,021
Contract Services	4,000
Travel	800
Telephone	4,015
Postage	500
Reproduction	3,200
Dues	80
Printing	1,448
Grounds Maintenance	3,968

SUPPORT

Clerical	2	MOE
Teacher Assistants	11	
Exceptional Children Assistants	2,375	
Custodians	37	MOE
Media Asst.	1	
Pre-K TA	1	
Bus Monitor	0.75	

CAPITAL OUTLAY

Allotment 3,891
 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

2007-2008
 LAWSONVILLE ELEMENTARY AVE. SCHOOL
 SCHOOL NUMBER: 338
 10TH DAYADM: 241

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Regular Classroom Teachers	11.5
Enhancement Teachers	1.3
AIG	0.4
Media	1
Preschool	1
ESL	0.5
EC Teachers	3
Guidance Counselor	1

POSITIONS

STATE

Instructional Supplies	14,360
Remediation	1,440
Staff Development	1,528

DOLLAR ALLOTMENTS

LOCAL

Instructional	35
Contract Services	1,330
Travel	612
Telephone	2,500
Postage	185
Reproduction	5,300
Printing	750
Grounds Maintenance	3,075

SUPPORT

Clerical	2
Teacher Assistants	6
TA Trades	1
EC Assistants	1
Custodians	20
Media Assistant	1
Pre-K TA	1

CAPITAL OUTLAY

Allotment	2,196
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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

2007-2008

LEAKSVILLE-SPRAY ELEMENTARY SCHOOL
SCHOOL NUMBER: 344
10TH DAY ADM: 469

STAFF

LICENSED

<u>LICENSED</u>	<u>POSITIONS</u>	<u>MOE</u>
Principal	1	
Regular Classroom Teachers	23	
Enhancement Teachers	3	
AIG	0.5	
Media	1	
Preschool	1	
ESL	0.5	
EC Teachers	2	
Guidance Counselor	1	
Assistant Principal	1	(10.5 MOE)
Other Teachers (Trades)	1.43	

DOLLAR ALLOTMENTS

<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Instructional Supplies	26,781
Remediation	2,811
Staff Development	2,470

LOCAL

Instructional Supplies	3,915
Contract Services	1,225
Travel	1,500
Telephone	2,500
Postage	500
Reproduction	6,500
Office Supplies	2,219
Dues	200
Printing	1,460
Grounds Maintenance	3,437

SUPPORT

Clerical	2	
Teacher Assistants	13	
TA Trades	2	
EC Assistants	1	
Custodians	35	MOE
Media Assistant	1	
Pre-K TA	1	
Bus Monitor	0.75	

CAPITAL OUTLAY

Allotment	4,096
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Leaksville-Spray Elementary is a K-5 school located at
415 Highland Drive, Eden. The principal is Ms. Cindy Corcoran.

ROCKINGHAM COUNTY SCHOOLS
 ALLOTMENTS
 2007-2008
 LINCOLN ELEMENTARY SCHOOL
 SCHOOL NUMBER: 347
 10TH DAY ADM: 371

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	17		
Enhancement Teachers	1.8		
AIG	0.5		
Media	1		
Preschool	1		
ESL	0.4		
EC Teachers	3		
Guidance Counselor	1		
Other Teachers (Trades)	1		
		<u>LOCAL</u>	
		Instructional Supplies	665
		Contract Services	3,250
		Travel	2,000
		Telephone	4,000
		Postage	104
		Reproduction	5,400
		Printing	1,155
		Grounds Maintenance	6,015

<u>CAPITAL OUTLAY</u>	
Allotment	3,382

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.

<u>SUPPORT</u>		
Clerical	2	
Teacher Assistants	9	
TA Trades	1	
Exceptional Children Assistants	2	
Custodians	30	MOE
Media Assistant	1	
Administrative Assistant	1	(10 MOE)
Pre K - Teacher Assistant	1	
Bus Monitor	1	

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2006-2007
 MONROETON ELEMENTARY SCHOOL
 SCHOOL NUMBER: 350
 10TH DAY ADM: 505

STAFF

LICENSED

Principal	1
Regular Classroom Teachers	23
Enhancement Teachers	2.5
AIG	0.5
Media	1
Preschool	1
ESL	0.5
EC Teachers	3
Guidance Counselor	1
Assistant Principal	1
Other Teachers (Trades)	0.5

POSITIONS

STATE

Instructional Supplies	27,626
Remediation	2,621

LOCAL

Instructional Supplies	2,761
Library	2,000
Contract Services	4,000
Travel	4,000
Telephone	2,500
Postage	800
Reproduction	1,594
Office Supplies	1,500
Printing	1,572
Staff Development	2,346
Grounds Maintenance	7,160

SUPPORT

Clerical	2	
Teacher Assistants	11	
TA Trades	1	
EC Assistants	2	
Custodians	33	MOE
Media Assistant	1	
Pre K Teacher Assistant	1	
Bus Monitor	0.8125	

CAPITAL OUTLAY

Allotment	4,225
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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

2006-2007
JOHN M. MOREHEAD HIGH SCHOOL
SCHOOL NUMBER: 354
10TH DAY ADM: 1170

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal 1
Assistant Principals 2
Guidance Counselors 3
Regular Classroom Teachers 46.5
AIG 0.125
Media 2
ESL 0.5
EC Teachers 8
Vocational 13
JROTC 3
Remediation 1
Speech 0.25
Music 2
DOP 1
Title II Funds 1

STATE

Instructional Supplies 61,066
Remediation 2,847
Staff Development 3,745

LOCAL

Instructional Supplies 15,192
Contract Services 2,200
Travel 4,000
Telephone 9,900
Postage 3,636
Reproduction 17,796
Office Supplies 3,500
Dues 778
Printing 3,643
Grounds Maintenance 7,800

SUPPORT

Clerical 4
Teacher Assistant 2 (ISS)
Custodians 85 MOE
EC TA's 10
Athletic Director 1
Bus Monitor

CAPITAL OUTLAY

Allotment 9,339

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
 2006-2007
 MOSS ST. ELEMENTARY SCHOOL
 SCHOOL NUMBER: 358
 10TH DAY ADM: 296

STAFF

LICENSED

	<u>POSITIONS</u>	
Principal	1	
Regular Classroom Teachers	15	
Enhancement Teachers	3	
AIG	0.8	
Media	1	
ESL	0.4	
EC Teachers	2	
Guidance Counselor	1	
Assistant Principal	1	(12 MOE)

STATE

Instructional Supplies	17,639
Remediation	2,816
Staff Development	2,387

LOCAL

Contract Services	1,324
Travel	1,500
Telephone	1,500
Postage	300
Reproduction	6,000
Office Supplies	1,500
Printing	922
Grounds Maintenance	2,925

DOLLAR ALLOTMENTS

SUPPORT

Clerical	2	
Teacher Assistants	9	
TA Trades	1	
EC Assistants	0.9875	
Custodians	29	MOE
Media Assistant	1	

CAPITAL OUTLAY

Allotment	2,698
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Moss Street Elementary School is a K-5 school located at
 419 Moss Street, Reidsville. The principal is Mr. Jacey Bell.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2006-2007

NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY

SCHOOL NUMBER: 362

10TH DAY ADM: 286

STAFF

LICENSED

Principal 1
Regular Classroom Teachers 13
Enhancement Teachers 1
AIG 0.5
Media 1
EC Teachers 1
Guidance Counselor 1

POSITIONS

STATE

Instructional Supplies
Remediation
Staff Development

DOLLAR ALLOTMENTS

14,211
1,316
1,362

LOCAL

Instructional Supplies
Contract Services
Telephone
Postage
Dues
Printing
Grounds Maintenance

3,359
2,744
2,700
250
804
891
6,300

SUPPORT

Clerical 2
Teacher Assistants 6
EC Assistants 1.75
Custodians 22
Media Assistant 1

MOE

CAPITAL OUTLAY

Allotment

2,173

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

2006-2007
REIDSVILLE HIGH SCHOOL
SCHOOL NUMBER: 366
10TH DAY ADM: 944

STAFF

LICENSED

	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
		<u>STATE</u>	
Principal	1		
Assistant Principals	3	Instructional Supplies	49,240
Guidance Counselor(s)	3	Remediation	3,092
Regular Classroom Teachers	35.5	Staff Development	3,454
AIG	0.125		
Media	2		
ESL	0.5	<u>LOCAL</u>	
EC Teachers	8	Instructional Supplies	4,233
Vocational	13	Library Books	2,000
JROTC	2	Contracted Services	1,700
Mediation	1	Travel	2,500
Speech	0.25	Telephone	6,600
Music	2	Postage	1,500
DOP	1	Reproduction	27,345
IB	2	Printing	2,939
Title II Funds	6	Grounds Maintenance	7,050

SUPPORT

Clerical	4	
Teacher Assistants	1	(ISS)
Custodians	74	MOE
EC TAs	7	
Athletic Director	1	
Curriculum Coordinator	1	
Preschool TA	1	

CAPITAL OUTLAY

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

7,531

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2006-2007
REIDSVILLE MIDDLE SCHOOL
SCHOOL NUMBER: 374
10TH DAY ADM: 710

STAFF

LICENSED

	<u>POSITIONS</u>	<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	2	(22.5 MOE)	
Guidance Counselor(s)	2		
Regular Classroom Teachers	28		
Music Teachers	2		
AIG	1		
Media	2		
ESL	0.5		
EC Teachers	8.5		
Vocational	3		
PE	2.5		
Other (Trades)	1		
DOP	1		
Foreign Language	1		
Art	1		
		<u>LOCAL</u>	
		Instructional Supplies	6,696
		Travel	2,500
		Telephone	2,500
		Postage	1,560
		Reproduction	12,000
		Office Supplies	3,406
		Dues	700
		Printing	2,211
		Staff Development	3,454
		Grounds Maintenance	6,015

SUPPORT

Clerical	3		
Teacher Assistants	1		
Custodian	53	(MOE)	
EC TAs	7		
Bus Monitor	0.5		

CAPITAL OUTLAY

Allotment 6,475

Reidsville Middle School is a 6-8 school located at 1903 South Park Drive, Reidsville. The principal is Ms. Louise Uziel.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2006-2007

ROCKINGHAM COUNTY HIGH SCHOOL
SCHOOL NUMBER: 378
10TH DAY ADM: 1210

STAFF

LICENSED

	<u>POSITIONS</u>
Principal	1
Assistant Principals	2
Guidance Counselor(s)	3
Regular Classroom Teachers	44.5
AIG	0.125
Media	2
ESL	0.4
EC Teachers	7.25
Vocational	13.5
JROTC	3
Remediation	1
Speech	0.25
Music	2
DOP	1

POSITIONS

STATE

Instructional Supplies	60,122
Remediation	1,907
Staff Development	3,579

DOLLAR ALLOTMENTS

LOCAL

Instructional	841
Contract Services	5,480
Travel	3,300
Telephone	6,500
Postage	2,800
Reproduction	35,000
Office Supplies	2,193
Printing	3,768
Grounds Maintenance	9,972

SUPPORT

Clerical	4
Teacher Assistants	2
Custodians	78
EC TAs	7
Athletic Director	1
Bus Monitor	0.5

CAPITAL OUTLAY

Allotment	9,195
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Rockingham County High School is a 9-12 school located at 180 High School Road, Wentworth. The principal is Mr. Wayne Barnett.

ROCKINGHAM COUNTY SCHOOLS
INDIVIDUAL SCHOOLS ALLOTMENTS

2006-2007

ROCKINGHAM COUNTY MIDDLE SCHOOL

SCHOOL NUMBER: 380

10TH DAY ADM: 872

STAFF

LICENSED

Principal
Assistant Principals
Guidance Counselors
Regular Classroom Teachers
Music Teachers
AIG
Media
ESL
EC Teachers
Vocational
PE
Other (Trades)
DOP
Foreign Language
Art
Social Worker

POSITIONS

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

STATE

Instructional Supplies
Remediation

45,513
6,620

LOCAL

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

6,116
12,650
2,500
3,600
1,800
2,000
2,285
650
2,715
3,662
7,050

CAPITAL OUTLAY

Allotment

6,961

SUPPORT

Clerical
Teacher Assistants
Custodians
EC TAs
Bus Monitor

3
1
58
6
0.75

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
 2006-2007
 SOUTH END ELEMENTARY SCHOOL
 SCHOOL NUMBER: 386
 10TH DAY ADM: 316

STAFF

LICENSED

Principal 1
 Regular Classroom Teachers 14
 Enhancement Teachers 1.7
 AIG 0.8
 Media 1
 Preschool 1
 ESL 0.3
 EC Teachers 2
 Guidance Counselor 0.5

POSITIONS

STATE

Instructional Supplies 17,291
 Remediation 1,396
 Staff Development 1,611

LOCAL

Instructional Supplies 804
 Contract Services 7,400
 Telephone 1,200
 Postage 400
 Reproduction 1,368
 Office Supplies 703
 Dues 151
 Printing 984
 Grounds Maintenance 3,900

DOLLAR ALLOTMENTS

SUPPORT

Clerical 2
 Teacher Assistants 7.7
 EC Assistants 2.75
 Custodians 19
 Pre-K TA 1

MOE

CAPITAL OUTLAY

Allotment 2,645

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
 2006-2007
 STONEVILLE ELEMENARY SCHOOL
 SCHOOL NUMBER: 390
 10TH DAY ADM: 433

STAFF

LICENSED

Principal 1
 Regular Classroom Teachers 19
 Enhancement Teachers 3
 AIG 0.5
 Media 1
 Preschool 1
 ESL 2.5
 EC Teachers 3
 Guidance Counselor 1
 Assistant Principal 1
 (Traded Enhanc. Teacher & classified position) 1

POSITIONS

(10.5 MOE)

STATE

Instructional Supplies
 Remediation

DOLLAR ALLOTMENTS

25,837
 2,322

LOCAL

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

6,000
 5,000
 1,600
 4,000
 796
 500
 1,348
 2,387
 3,867

SUPPORT

Clerical 2
 Teacher Assistants 10
 EC Assistants 1.5
 Custodians 35
 Media Assistant 1
 Bus Monitor 0.75

CAPITAL OUTLAY

Allotment

3,952

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

2006-2007

THE SCORE CENTER
SCHOOL NUMBER: 392
10TH DAY ADM: 16

STAFF

LICENSED

Principal
EC Teachers
Guidance Counselors
Remediation

POSITIONS

1
6:7
2
5

STATE

Instructional Supplies 4,969
Remediation 541

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies 3,351
Printing 311
Staff Development 1,279
Grounds Maintenance 4,200

SUPPORT

Clerical
Teacher Assistants
EC Assistants
Custodians

2
3.25
4
23 MOE

CAPITAL OUTLAY

Allotment 760

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
 2006-2007
 WESTERN ROCKINGHAM MIDDLE SCHOOL
 SCHOOL NUMBER: 795

STAFF

LICENSED

Principal	1
Assistant Principals	2
Guidance Counselor(s)	2
Regular Classroom Teachers	30
Music Teachers	2
AIG	1
Media	2
ESL	0.4
EC Teachers	7
Vocational	3
PE	3
Other (Trades)	2
DOP	1
Foreign Language	1
Social Worker	1
Art	1

POSITIONS

(22.5 MOE)

STATE

Instructional Supplies	41,489
Remediation	6,178

DOLLAR ALLOTMENTS

LOCAL

Instructional Supplies	6,901
Contract Services	8,536
Travel	1,800
Telephone	5,200
Postage	1,000
Reproduction	5,000
Dues	330
Printing	2,476
Staff Development	3,454
Ground Maintenance	7,800

CAPITAL OUTLAY

Allotment	6,345
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Western Rockingham Middle School is a 6-8 school located at 915 North West Ayersville Road, Madison. The principal is Mr. George Murphy.

SUPPORT

Clerical	3	
Teacher Assistants	2	
Custodians	59	MOE
ECTAs	6	
Bus Monitor	0.5	

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2006-2007
 WENTWORTH ELEMENTARY SCHOOL
 SCHOOL NUMBER: 398
 10TH DAY ADM: 534

STAFF

LICENSED

	<u>POSITIONS</u>	
Principal	1	
Regular Classroom Teachers	24	
Enhancement Teachers	2	
AIG	1	
Media	1	
Preschool	1	
ESL	0.4	
EC Teachers	5	
Guidance Counselor	1	
Assistant Principal	1	(10.5 MOE)
Other Teachers (Trades)	1	
Social Worker	1	

POSITIONS

STATE

LOCAL

DOLLAR ALLOTMENTS

Instructional Supplies	27,875
Remediation	2,562
Instructional Supplies	5,510
Contract Services	3,900
Travel	1,200
Telephone	3,000
Postage	800
Reproduction	2,500
Office Supplies	2,300
Dues	120
Printing	1,663
Staff Development	2,304
Grounds Maintenance	7,160

SUPPORT

Clerical	2
Teacher Assistants	12
Exceptional Children Assistants	3
Custodians	34
Media Assistant	1
Pre-K TA	1
Bus Monitor	0.5

CAPITAL OUTLAY

Allotment	4,263
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Wentworth Elementary School is a K-5 school located at 8806 NC 87, Wentworth. The principal is Mr. Roy Weaver.

ROCKINGHAM COUNTY SCHOOLS
 INDIVIDUAL SCHOOLS ALLOTMENTS
 2006-2007
 WILLIAMSBURG ELEMENTARY SCHOOL
 SCHOOL NUMBER: 402
 10TH DAY ADM: 464

<u>STAFF</u>	<u>POSITIONS</u>	<u>DOLLAR ALLOTMENTS</u>
<u>LICENSED</u>		
Principal	1	
Regular Classroom Teachers	23	
Enhancement Teachers	2.5	
AIG	0.6	
Media	1	
Preschool	1	
ESL	1.3	
EC Teachers	2	
Guidance Counselor	1	
Assistant Principal	1	
Title II Funds	0.5	(10.5 MOE)
Other Teachers (Trades)	1	
<u>STATE</u>		
Instructional Supplies		27,676
Remediation		2,550
<u>LOCAL</u>		
Instructional Supplies		3,195
Library		2,000
Contract Services		4,500
Travel		2,000
Telephone		2,500
Postage		900
Reproduction		3,500
Office Supplies		595
Printing		1,445
Staff Development		2,263
Grounds Maintenance		7,160
<u>SUPPORT</u>		
Clerical	2	
Teacher Assistants	13	
EC Assistants	1.375	
Custodians	35	MOE
Media Assistant	1	
Pre-K TA	1	
Bus Monitor	0.5	
<u>CAPITAL OUTLAY</u>		
Allotment		4,233

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 Mr. Charles Perkins.

Chart of Accounts

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.

New Chart of Accounts - 2007-2008

INSTRUCTIONAL SERVICES (5000)

110	Regular Curricular Services	5300	Alternative Programs and Services
5111	JROTC Curricular Services	5310	Alternative Instructional Services K-12
5112	Cultural Arts Curricular Services	5320	Attendance and Social Work Services
5113	Physical Education Curricular Services	5330	Remedial and Supplemental K-12 Services
5114	Foreign Language Curricular Services	5340	Pre-K Readiness/Remedial and Supplemental Services
5115	Technology Curricular Services	5350	Extended Day/Year Instructional Services
5116	Homebound/Hospitalized Curricular Services	5351	Before/After School Instructional Services
120	CTE Curricular Services	5352	Interession Instructional Services
200	Special Populations Services	5353	Summer School Instructional Services
5210	Children With Disabilities 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		
5280 - 5890	Reserved for future use		

New Chart of Accounts - 2007-2008

5500	Co-Curricular Services				
5501	Athletics	6100	Support and Development Services		
5502	Cultural Arts	6110	Regular Curricular Support and Development Services		
5503	School Clubs & Other Student Organizations	6111	JROTC Curricular Support and Development Services		
5600	Reserved for Future Use	6112	Cultural Arts Curricular Support and Development Services		
5700	Reserved for Future Use	6113	Physical Education Curricular Support and Development Service		
5800	School-Based Support Services	6114	Foreign Language Curricular Support and Development Services		
5810	Educational Media Services	6115	Technology Curricular Support and Development Services		
5820	Student Accounting	6116	Homebound/Hospitalized Curricular Support and Development Services		
5830	Guidance Services				
5840	Health Support Services	6120	CTE Curricular Support and Development Services		
5850	Safety and Security Support Services				
5860	Instructional Technology Services				
5870	Staff Development Unallocated				
5880	Parent Involvement Services				
5890	Volunteer Services				
5900	Reserved for Future Use				

ew Chart of Accounts - 2007-2008

700	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
.00	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	6600	Maintenance Services
6304	Pre-K Readiness/Remedial and Supplemental Support Services	6580	Maintenance Services
6305	Extended Day/Year Instructional Support Services	6590	Reserved for Future Use
			Financial and Human Resource Services

New Chart of Accounts - 2007-2008

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

ANCILLARY SERVICES (7000)

- 100 Community Services
- 200 Nutrition Services
- 300 Adult Services

NON-PROGRAMMED CHARGES (8000)

- 00 Payments to Other Governmental Units
- 100 Unbudgeted Funds
- 00 Debt Services
- 400 Interfund Transfers
- 00 Contingency
- 00 Educational Foundations
- 00 Scholarships

CAPITAL OUTLAY (9000)

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

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

5 0 0 0
1 2 3 4

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

INSTRUCTIONAL PROGRAMS (5000)

5100 Regular Instructional Programs
5200 Special Instructional Programs
5300 Adult Education Instructional Programs
5400 Co-Curricular Instructional Programs
5500 Remediation Services
5700 Vocational Education School Technology Program

STUDENT SERVICES (5800)

5810 Educational Media Service
5820 Attendance - Social Work Services
5830 Guidance Services
5840 Health Services
5850 Psychological Services
5860 Speech, Pathology and Audiology Services

STUDENT SERVICES (5800) continued

5870 Career Development Coordination Services and Gender Equity
Coordination Services
5880 Special Populations Coordination
5890 Other Pupil Support Services

OTHER INSTRUCTIONAL PROGRAMS (5900)

5910 Other Instructional Programs - Employee Benefits
5920 Other Instructional Programs - Additional Pay
5930 Other Instructional Programs - Staff Development
5990 Other Instructional Programs - General

SUPPORTING SERVICES (6000)**PUPIL SUPPORT SERVICES (6100)**

6110 Direction of Pupil Support Services
6140 Health Services
6190 Other Pupil Support Services

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

CENTRAL SUPPORT SERVICES (6600) continued

6660 Data Processing Services
6670 Technology Support Services
6690 Other Central Support Services

OTHER SUPPORT SERVICES (6900)

6910 Other Supporting Services - Employee Benefits
6920 Other Supporting Services - Additional Pay
6930 Other Supporting Services - Staff Development
6990 Other Supporting Services - General

COMMUNITY SERVICES (7000)

7100 Regular Community Services
OTHER COMMUNITY SERVICES (7900)

7910 Other Community Services - Employee Benefits
7920 Other Community Services - Additional Pay
7930 Other Community Services - Staff Development
7990 Other Community Services - General

NON-PROGRAMMED CHARGES (8000)

8100 Payments to Other Governmental Units and Transfers of Funds
8200 Unbudgeted Federal Grant Funds
8300 Debt Service

OTHER NON-PROGRAMMED CHARGES (8900)

8990 Other Non-Programmed Charges - Contingency

CAPITAL OUTLAY (9000)

9100 Category I Projects
9200 Category II Projects
9300 Category III Projects

OTHER CAPITAL OUTLAY (9900)

9900 Contingency

New Chart of Accounts - 2007-2008

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)

Instructional Personnel - Certified (120)

- 120 11th and 12th Installment Accrual
- 121 Teacher
- 122 Interim Teacher - (Paid at Non-Certified Rate)
- 123 JROTC Teacher
- 124 Foreign Exchange (VIF)
- 125 New Teacher Orientation

7	Other Assistant Principal Assignment	126	Extended Contracts
8	Assistant Superintendent	128	Re-employed Retired Teacher - Exempt from the Earnings Cap

ew Chart of Accounts - 2007-2008

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

1	Instructional Support I - Regular Teacher Pay Scale	152	Technician Specialist
2	Instructional Support II - Advanced Pay Scale	153	Administrative Specialist (Central Support)
3	Psychologist	162	Substitute Teacher - Regular Teacher Absence
4	Teacher Mentor	163	Substitute Teacher - Staff Development Absence
5	Lead Teacher	164	Substitute Teacher - Full-Time Non-Certified
		165	Substitute - Non-Teaching

Instructional Support Personnel - Non-Certified (140)

1	Teacher Assistant - Other	166	Teacher Assistant Salary When Substituting (Staff Development Absence)
2	Teacher Assistant - NCLB	167	Teacher Assistant Salary When Substituting (Regular Teacher Absence)
3	Tutor (within the instructional day)		

Operational Support Personnel (170)

4	Interpreter, Brailist, Translator, Education Interpreter	171	Driver
5	Therapist	172	Driver Overtime
6	Specialist (School - Based)	173	Custodian
7	Monitor	174	Cafeteria Worker
8	Non Certified Instructor	175	Skilled Trades
9	School Resource Officer	176	Manager

Technical and Administrative Support Personnel (150)

151 Office Support

177 Work Study Student

178 Day Care/Before/After School Care Staff

New Chart of Accounts - 2007-2008

Supplementary and Benefits-Related Pay (180)

181 Supplement/Supplementary Pay

Employer Provided Benefits (200)

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

189 Short Term Disability Payments - First Six Months

229 Other Retirement Cost

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

37 Staff Development Instructor
 38 Tutorial Pay
 39 Overtime Pay

239 Other Insurance Cost

ew Chart of Accounts - 2007-2008

Other Employee Benefits (290)

Property Services (320) (cont)

41 Payments to/for Injured Employees

325 Contracted Repairs & Maintenance - Land & Buildings

49 Other Employee Benefits

326 Contracted Repairs & Maintenance _ Equipment

Purchased Services (300)

327 Rentals/Leases

Professional and Technical Services (310)

329 Other Property Services

1 Contracted Services

2 Workshop Expenses/Allowable Travel

Transportation Services (330)

3 Advertising Cost

331 Pupil Transportation - Contracted

4 Printing and Binding Fees

332 Travel Reimbursement

5 Reproduction Costs

333 Field Trips

5 Teach for America

Communications (340)

7 Psychological Contract Services

341 Telephone

3 Speech and Language Contract Services

342 Postage

7 Other Professional and Technical Services

343 Telecommunications Services

Property Services (320)

344 Mobile Communication Costs

Public Utilities - Electric Services

345 Security Monitoring

7 Public Utilities - Natural Gas

349 Other Communication Services

- 323 Public Utilities - Water and Sewer
- 324 Waste Management

New Chart of Accounts - 2007-2008

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

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

79 Other Insurance and Judgments

ew Chart of Accounts - 2007-2008

Operational Supplies (420)

- 1 Fuel for Facilities
- 2 Repair Parts, Materials, & Related Labor, Grease, & Anti-Freeze
- 3 Gas/Diesel Fuel
- 4 Oil
- 5 Tires & Tubes

Food Supplies (450)

- 1 Food Purchases
- 2 USDA Commodity Foods
- 3 Food Processing Supplies
- 4 Inventory Loss
- 5 Meal Sales Discount
- 9 Other Food Purchases

Non-Capitalized Equipment (460)

- 1 Furniture and Equipment - Inventoried
- 2 Computer Equipment - Inventoried

Les & Use Tax (470)

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

471 Sales & Use Tax Expense

472 Sales & Use Tax Refund (Contra-expenditure)

New Chart of Accounts - 2007-2008

Equipment (540)

541 Purchase of Equipment - Capitalized

542 Purchase of Computer Hardware - Capitalized

Vehicles (550)

551 Purchase of Vehicles

552 License & Title Fees

Library Books (560)

561 Library Books - Capitalized

Depreciation (570)

571 Depreciation

Transfers (700)

Transfers To Other Funds (710)

711 Transfers to the State Public School Fund

712 Transfers to the Local Current Expense Fund

713 Transfers to the Federal Grant Fund

714 Transfers to the Capital Outlay Fund

715 Transfers to the Multiple Enterprise Fund

716 Transfers to the Individual School Fund

717 Transfers to Charter Schools

718 Transfers to Private Schools

Transfers Within A Fund (720)

721 NCLB Transferability - Transfer In

722 NCLB Transferability - Transfer Out

part of Accounts

OBJECT CODES

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

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

Salaries (100)

Professional Educator (120)

Administration (110)

121 Teacher

1 Superintendent

122 11th and 12th Installment Pay

2 Associate Superintendent

123 Teacher - Other

3 Director and/or Supervisor

124 Speech/Language Pathology Services

4 Classified Principal/Headmaster

125 New Teacher Orientation

5 Finance Officer

126 Extended Contract Days

5 Assistant Principal (Non-teaching)

127 Interim Teacher - Non-certified

3 Assistant Superintendent

128 Retired Teacher - Exempt from the Earnings Cap

9 Other Administrative Assignments

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

her (170-199)(continued)

Employee Benefits (200)

Federal Insurance Compensation Act (210)

- 9 Longevity Pay 211 Employer's Social Security Cost
- 0 Overtime Pay 212 Employer's Social Security Cost - Installment Accrual
- 1 Supplementary Pay

Retirement Benefits (220)

- 2 Substitute Pay
- 3 Bonus Pay 221 Employer's Retirement Cost
- 4 Full Time Substitute 222 Employer's Retirement Cost - Installment Accrual
- 5 Bonus Leave Pay 225 Employer's Matching Retirement Adjustment
- 6 Workshop Participant 228 Employer's Retirement Costs - Re-employed Retired Teacher
- 7 Salary Differential 229 Other Retirement Cost

Insurance Benefits (230)

- 8 Annual Leave Payoff
- 9 Short Term Disability Payments 231 Employer's Hospitalization Insurance Cost
- 0 Short Term Disability Payments Beyond Six Months 232 Employer's Workers' Compensation Insurance Cost
- 1 Mentor Pay 233 Employer's Unemployment Insurance Cost
- 2 Teacher Workday Pay 234 Employer's Dental Insurance Cost
- 3 Salary - Other Assignments 235 Employer's Life Insurance Cost
- 4 Other Insurance Cost 239

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 Contracted Services - Legal (Higher level code 311)

314 Contracted Services - Audit (Higher level code 311)

315 Workshop Expense/Travel Salary (Higher level code 312)

316 Workshop Expenses/Excess Travel (Higher level code 312)

319 Other Professional and Technical Services (Higher level code 311)

Property Services (320)

321 Public Utilities - Electric Services (Higher level code 328)

322 Public Utilities - Natural Gas (Higher level code 328)

323 Public Utilities Other Than Electricity & Natural Gas (Higher level code 328)

324 Cleaning Services (Higher level code 311)

325 Contracted Repairs and Maintenance - Buildings (Higher level code 311)

326 Contracted Repairs and Maintenance - Equipment (Higher level code 311)

327 Rentals/Leases (Higher level code 311)

328 Energy Cost

329 Waste Management (Higher level code 323)

Transportation Services (330)

331 Pupil Transportation - Contracted

332 Travel

334 Travel - Student (Higher level code 332)

335 Travel - Salary (Higher level code 332)

336 Travel - Grater than IRS Allowable Rate (Higher level code 332)

339 Other Transportation Services (Higher level code 332)

ommunications (340)

- 1 Telephone
- 2 Postage
- 3 Telecommunications Services (Higher level code 341)
- 5 Security Monitoring
- 9 Other Communication Services (Higher level code 341)

vertising (350)

- 1 Advertising Fees

inting and Binding (360)

- 1 Printing and Binding Fees (Higher level code 362)
- 2 Reproduction Costs

ition (370)

- Tuition Fees

- 1 Employee Education Reimbursement

er Purchased Services (390)

- Field Trips

- 1 Special Payments to Eckerd's Camps

SUPPLIES AND MATERIALS (400)
Supplies (410)

- 411 Instructional Supplies
- 412 Supplies and Materials
- 413 Fuel for Facilities (Higher level code 328)

- 414 Oil
- 415 Tires and Tubes

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

- 417 Gas/Diesel Fuel

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

- 419 Other Supplies (Higher level code 411 or 412)

Textbooks (420)

- 421 State Textbooks
- 422 Other Textbooks

Library/Audiovisual Services (430)

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

399	Other Purchases Services (Higher level code 311)	432	Periodicals (Higher level code 411 or 412)
Library/Audiovisual Services (430)(continued)			
433	Audiovisual Supplies and Materials (Higher level code 411 or 412)	521	Purchase of Existing Building
434	Processing and Cataloging (Higher level code 411)	522	General Contract
435	On-line Materials/Subscriptions	523	Heating Contract
Food (450)			
451	Food Purchases	524	Electrical Contract
452	USDA Commodity Foods	525	Plumbing Contract
459	Other Food Purchases	526	Architects Fees
Non-Capitalized Equipment (460)			
461	Lease/Purchase of Non-Capitalized Equipment (Higher level code 411 or 412)	529	Miscellaneous Contracts and Other Charges
462	Lease/Purchase of Non-Capitalized Computer Equipment (Higher level code 411 or 412)	Improvements Other Than Buildings (530)	
CAPITAL OUTLAY (500)			
Land (510)			
511	Purchase of New Sites	531	Improvements to New Sites
512	Land Additions to Existing Sites	532	Improvements to Existing Sites
Buildings (520)			
Equipment (540)			
541	Purchase of Computer Equipment	541	Purchase of Computer Hardware (Higher level code 541)
Vehicles (550)			
551	Purchase of New Sites	551	Purchase of Vehicles
Library Books (560)			

561 Library Books - Capitalized

OTHER OBJECTS (600)

Insurance and Fees (610)

- 1 Membership Dues and Fees
- 2 Bank Service Fees

Insurance and Judgments (620)

- 1 Liability Insurance
- 2 Vehicle Liability Insurance
- 3 Property Insurance
- 4 Judgments Against the Local School Administrative Unit
- 5 Fidelity Bond Premium

- 6 Pupil Transportation Insurance
- 7 Payments to Injured School Children
- 8 Scholastic Accident Insurance
- 9 Other Insurance and Judgments

Debt Services (680)

- 1 Debt Service - Principal
- 2 Debt Service - Interest

Miscellaneous Objects (690)

- 691 License and Title Fees
- 692 Indirect Cost
- 693 Depreciation
- 694 Inventory Loss
- 695 Meal Sales Discount
- 696 Sales and Use Tax Expense
- 697 Sales and Use Tax Refund (Contra-expenditure)
- 698 Other Tax Related Payments
- 699 Miscellaneous

Transfers (700)

Fund Transfer (710)

- 711 Transfers to the State Public School Fund
- 712 Transfers to the Local Current Expense Fund
- 713 Transfers to the Federal Grant Fund
- 714 Transfers to the Capital Outlay Fund
- 715 Transfers to the Multiple Enterprise Fund

Fund Transfer (710)

716 Transfers to the Trust and Agency Fund

717 Transfers to Charter Schools

Transfers within a Fund (720)

721 NCLB Transferability - Transfer In

722 NCLB Transferability - Transfer Out

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	589	Annie Penn Grant - Healthy Active Children
002	Administrative	590	Annie Penn Grant Principal's Fund Grant
003	Classified Support (Clerical & Custodians)	591	School Health Coordinator
005	School Administrators	701	Before and After School Care
007	Certified Support	715	Technology Programs
009	Non-Contributory Employee Benefits	801	General Operations
015	Technology	802	Plant Operation
027	Teacher Assistants	803	Cultural Arts Supplements
032	Exceptional Children	804	Reading Is Fundamental
036	Charter Schools	805	Rental
048	Alcohol & Drug Defense	806	Childrens Fund
049	Pre-School	808	LB. Program
050	Parent Center	809	Scholar/Athlete
051	Migrant	810	SERVE
056	Transportation	811	Bright Beginnings
061	Instructional and School Funds	812	Junior Achievement
069	Remediation	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
588	Annie Penn Grant - Reidsville Parent Center		

Key to Acronyms

**ROCKINGHAM COUNTY SCHOOLS
KEY TO ACRONYMS**

ABC	THE STATE ACCOUNTABILITY PROGRAM: ACCOUNTABILITY, CURRICULUM BASICS, LOCAL CONTROL & FLEXIBILITY	LEP	LIMITED ENGLISH PROFICIENCY
ADA	AMERICANS WITH DISABILITIES ACT	MOE	MONTHS OF EMPLOYMENT
ADM	AVERAGE DAILY MEMBERSHIP	NCACC	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS
AHERA	ASBESTOS HAZARD EMERGENCY RESPONSE ACT	NCWISE	NORTH CAROLINA WINDOW OF INFORMATION ON STUDENT EDUCATION (REPLACES SIMS)
AIG	ACADEMICALLY AND INTELLECTUALLY GIFTED	OSHA	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION
ALPS	ALTERNATIVE LEARNING PROGRAM SCHOOL	OT	OCCUPATIONAL THERAPIST (or THERAPY)
AP	ASSISTANT PRINCIPAL	PE	PHYSICAL EDUCATION
CBS	COMMUNITY BASED SERVICES	PRC	PROGRAM REPORT CODE
CDC	CAREER DEVELOPMENT COORDINATOR	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.
ESL	ENGLISH AS A SECOND LANGUAGE	SCORE	SECOND CHANCE OPPORTUNITY RESOURCE (ALTERNATIVE SCHOOL)
FICA	FEDERAL INSURANCE CONTRIBUTION ACT (SOCIAL SECURITY)	SIMS	STUDENT INFORMATION MANAGEMENT SYSTEM
FISP	FOCUSED INTERVENTION SUMMER PROGRAM	SPSF	STATE PUBLIC SCHOOL FUND
FTE	FULL TIME EQUIVALENT	TA	TEACHER ASSISTANT
HAL	HOMEWORK ASSISTANCE LINE	TIMS	TRANSPORTATION INFORMATION MANAGEMENT SYSTEM
HOE	HEALTH OCCUPATIONS EDUCATION	USDA	UNITED STATES DEPARTMENT OF AGRICULTURE
HRMS	HUMAN RESOURCES MANAGEMENT SYSTEM	VIF	VISITING INTERNATIONAL FACULTY
IAQ	INDOOR AIR QUALITY	VOCATS	VOCATIONAL COMPETENCY ACHIEVEMENT TRACKING SYSTEM
IB	INTERNATIONAL BACCALAUREATE	VOC. ED	VOCATIONAL EDUCATION
IEP	INDIVIDUAL EDUCATION PLAN	VR	VOCATIONAL REHABILITATION
ILT	INITIALLY LICENSED TEACHER	WDE	WORKFORCE DEVELOPMENT -
ISS	IN-SCHOOL SUSPENSION	YRE	YEAR ROUND EDUCATION
IT	INFORMATION TECHNOLOGY		
LEA	LOCAL EDUCATION AGENCY		