

**ROCKINGHAM COUNTY
SCHOOLS**

2010 - 2011

ANNUAL BUDGET

**ROCKINGHAM COUNTY SCHOOLS
BUDGET SUMMARY
2010 - 2011**

State Public School Fund	\$ 77,415,806.00
Local Current Expense Fund	18,598,070.00
Federal Grant Fund	18,522,884.63
Capital Outlay Fund	1,151,525.00
School Food Service Fund	5,796,610.00
School Age Child Care Fund	557,347.00
Other Restricted Funds	<u>3,373,135</u>
Total Budget	<u><u>\$ 125,415,377.63</u></u>

10/11/2010

ROCKINGHAM COUNTY SCHOOLS
BUDGET RESOLUTION

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

SECTION I - The following amounts are hereby appropriated for the operation of the local education agency in the Local Current Expense Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	\$	
Instructional Services		3,831,103
Regular Instructional Services		6,500
Special Populations Services		1,280,743
Alternative Programs and Services		994,798
School Leadership Services		480,654
Co-Curricular Services		319,216
System-Wide Support Services		40,040
Support and Development Services		5,600
Alternative Programs and Services Support and Development Services		647,088
Technology Support Services		9,663,654
Operational Support Services		464,352
Accountability Services		71,925
System-Wide Pupil Support Services		74,461
Policy, Leadership, and Public Relations Services		656,150
Ancillary Services		709
Community Services		61,077
Nutrition Services		
Non-Programmed Charges		
Payments to Other Governmental Units		
		18,598,070
		\$

SECTION II - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	\$	
Local Revenues		846,000
Rockingham County Appropriation		15,834,840
Fund Balance Appropriated		1,917,230
		18,598,070
		\$

SECTION III - The following amounts are hereby appropriated for the operation of the local education agency in the State Public School Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

	\$	
Instructional Services		49,372,927
Regular Instructional Services		9,933,765
Special Populations Services		1,956,115
Alternative Programs and Services		5,574,223
School Leadership Services		5,747,512
School-Based Support Services		602,231
Support and Development Services		166,245
Special Population Support and Development Services		31,611
Alternative Programs and Services Support and Development Services		343,411
Technology Support Services		2,617,982
Operational Support Services		443,541
Financial and Human Resource Services		507,300
Policy, Leadership, and Public Relations Services		118,943
Ancillary Services		
Nutrition Services		
		77,415,806
		\$

Category I - (Furniture & Equipment)

Project No.	Descriptions	Amount
1	Technology Equipment	45,000
2	Computer/Printers	59,111
3	School Capital Outlay	130,000
4	Equipment/Furnishings	20,000
5	Bus Garage Computers/Equipment	3,000
6	Finance Department Equipment	9,336
7	TIMS/NC WISE Equipment	8,000
Total Category I - Projects		274,447
Category III - (Vehicles)		
Project No.	Descriptions	Amount
1	Maintenance Vehicles/Equipment/Lease	19,303
2	Activity Buses	88,000
Total Category III - Projects		107,303
Total Capital Outlay Expense Fund Appropriations		\$ 1,151,525

SECTION VIII - The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Rockingham County Appropriation	\$ 1,151,525
Total Capital Outlay Revenues	\$ 1,151,525

SECTION IX - The following amounts are hereby appropriated for the operation of the local education agency in the School Food Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Ancillary Services	\$ 5,465,110
Nutrition Services	
Non-Programmed Charges	
Payments to Other Governmental Units	331,500
Total School Food Service Appropriations	\$ 5,796,610

SECTION X - The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Federal Funds	\$ 3,611,000
Local Funds	2,185,610
Total School Food Service Fund Revenues	\$ 5,796,610

Adopted this 11th day of October, 2010.

Chairperson, Rockingham County Schools

Secretary, Rockingham County Schools

State Public School Fund

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
REVENUE				
1.3100.000.000	Allocation for SPSF	76,028,613	76,206,953	
1.3100.015.000	Allocation for SPSF Technology	299,386	334,833	
1.3211.130.000	Textbooks	1,087,807	800,000	
	Total	77,415,806	77,341,786	

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

001 CLASSROOM TEACHERS

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.001.121	Salary - Teacher	25,000,000	28,000,000	Salary for approximately 523 teachers
1.5110.001.123	Salary - ROTC Teacher	500,000	500,000	Salary for 9 ROTC Instructors
1.5110.001.125	New Teacher Orientation	20,000	20,000	
1.5110.001.128	Salary - Retired Teacher	-	200,000	Salary for retirees until Oct. 1, 2009
1.5110.001.211	Employers Soc. Sec. Cost	2,000,000	2,200,000	Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	2,700,000	2,520,000	Budgeted at 10.51%
1.5110.001.228	Matching Retirement - Ret. Teacher No Cap	-	25,000	Budgeted at 11.7% of retired employees salaries
1.5110.001.231	Employers Hospital Cost	2,700,000	2,700,000	Budgeted at \$4,930/employee (532)
1.5120.001.121	Salary - CTE Teacher	100,000	168,000	Salary for 2 teachers
1.5120.001.128	Salary - Retired Teacher	-	5,000	Salary for 1/2 teachers until Oct 1, 2009
1.5120.001.211	Employers Soc. Sec. Cost	7,650	13,300	Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	10,600	15,200	Budgeted at 10.51%
1.5120.001.228	Matching Retirement Retired Teacher No Cap	-	600	Budgeted at 11.7% of retired employees salaries
1.5120.001.231	Employers Hospital Cost	10,000	15,900	Budgeted at \$4,930/employee (2)
1.5210.001.121	Salary - Exceptional Children Teacher	1,300,000	1,240,000	Salary for 24 teachers
1.5210.001.128	Salary - Retired Exceptional Children Teacher	-	30,000	Salary for retirees until Oct. 1, 2009
1.5210.001.211	Employers Soc. Sec. Cost	99,500	98,000	Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	137,000	112,000	Budgeted at 10.51%
1.5210.001.228	Matching Retirement - Ret. Teacher No Cap	-	3,600	Budgeted at 11.7% of retired employees salaries
1.5210.001.231	Employers Hospital Cost	124,000	114,000	Budgeted at \$4,930/employee (24)
1.5260.001.121	Salary - AG Teacher	230,000	217,000	Salary for 4 teachers
1.5260.001.211	Employers Soc. Sec. Cost	18,000	17,000	Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	25,000	19,000	Budgeted at 10.51%
1.5260.001.231	Employers Hospital Cost	20,000	19,000	Budgeted at \$4,930 (4)
1.5270.001.121	Salary - LEP Teacher	-	48,000	Salary for 1 teacher
1.5270.001.211	Employers Soc. Sec. Cost	-	3,700	Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	-	4,200	Budgeted at 10.51%
1.5270.001.231	Employers Hospital Cost	-	4,527	Budgeted at \$4,930/employee (1)
	Total	35,001,750	38,313,027	

ROCKINGHAM COUNTY SCHOOLS

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

This allotment is a position allotment based upon the following formula. Teachers are allotted based on one per the following number of students, and rounded to the nearest 1/2 position.

The statewide average teacher salary including benefits is \$55,049
Budgets based on current salaries

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

Math/Science/Computer Teacher

Rockingham County Schools 2010-11 position allotment:

Past Teacher of the Year increase 650.50 positions

Positions transferred to NC Virtual Public Schools 0.10

Discretionary Reversion: (0.50)

- Positions moved to EC (2.00)

- Positions moved to 069 (4.00)

- Positions moved to stimulus (27.00)

- Positions saved thru attrition (19.05)

Positions moved to low wealth thru transfers (36.00)

Balar 562.05

STATE PUBLIC SCHOOL FUND
002 CENTRAL OFFICE ADMINISTRATION

ACCOUNT CODE	DESCRIPTION	2010-2011	2009-2010	COMMENTS
		BUDGET	BUDGET	
APPROPRIATIONS				
1.6110.002.113	Salary - Director	197,143	132,217	
1.6110.002.211	Employers Soc. Sec. Cost	15,081	9,518	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	20,720	11,523	Budgeted at 10.51%
1.6110.002.231	Employers Hospital Cost	10,270	6,835	Budgeted at \$4,930/employee (2.08)
1.6580.002.113	Salary - Director	-	79,656	
1.6580.002.211	Employers Soc. Sec. Cost	-	5,920	
1.6580.002.221	Employers Retirement Cost	-	6,970	
1.6580.002.231	Employers Hospital Cost	-	4,527	
1.6610.002.118	Salary - Finance Officer	87,936	87,936	
1.6610.002.211	Employers Soc. Sec. Cost	6,605	6,605	Budgeted at 7.65%
1.6610.002.221	Employers Retirement Cost	9,242	7,695	Budgeted at 10.51%
1.6610.002.231	Employers Hospital Cost	4,930	4,527	Budgeted at \$4,930/employee (1)
1.6620.002.113	Salary - Personnel Director	94,700	94,700	
1.6620.002.211	Employers Soc. Sec. Cost	7,245	7,245	Budgeted at 7.65%
1.6620.002.221	Employers Retirement Cost	9,953	8,286	Budgeted at 10.51%
1.6620.002.231	Employers Hospital Cost	4,930	4,527	Budgeted at \$4,930/employee (1)
1.6940.002.111	Salary - Superintendent	126,624	126,624	
1.6940.002.112	Salary - Associate Superintendent	100,032	100,032	
1.6940.002.118	Salary - Assistant Superintendent	187,407	187,407	
1.6940.002.211	Employers Soc. Sec. Cost	30,000	30,000	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	43,518	36,231	Budgeted at 10.51%
1.6940.002.231	Employers Hospital Cost	19,719	18,107	Budgeted at \$4,930/employee (4)
1.7200.002.113	Salary - Director	96,714	96,714	Child Nutrition Directors
1.7200.002.211	Employers Soc. Sec. Cost	7,134	7,134	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	10,165	8,462	Budgeted at 10.51%
1.7200.002.231	Employers Hospital Cost	4,930	4,527	Budgeted at \$4,930/employee (1)
Total		1,094,998	1,093,925	

Provides funding for salaries and benefits for central office administration.

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

003 NON-INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND					
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET		COMMENTS		
APPROPRIATIONS							
1.5400.003.151	Salary - Office Personnel	1,147,714	2,298		Office of the Principal.		
1.5400.003.211	Employers Soc. Sec. Cost	87,800	175		Budgeted at 7.65%		
1.5400.003.221	Employers Retirement Cost	120,625	201		Budgeted at 10.51%		
1.5400.003.231	Employers Hospital Cost	197,184			Budgeted at \$4,930/employee (40)		
1.6110.003.151	Salary - Office Personnel	61,033					
1.6110.003.211	Employers Soc. Sec. Cost	4,669			Budgeted at 7.65%		
1.6110.003.221	Employers Retirement Cost	6,415			Budgeted at 10.51%		
1.6110.003.231	Employers Hospital Cost	8,026			Budgeted at \$4,930/employee (1.628)		
1.6200.003.151	Salary - Clerical	22,091					
1.6200.003.211	Employers Soc. Sec. Cost	1,690			Budgeted at 7.65%		
1.6200.003.221	Employers Retirement Cost	2,322			Budgeted at 10.51%		
1.6200.003.231	Employers Hospital Cost	4,930			Budgeted at \$4,930/employee (1)		
1.6540.003.173	Salary - Custodian	223,120					
1.6540.003.211	Employers Soc. Sec. Cost	17,069			Budgeted at 7.65%		
1.6540.003.221	Employers Retirement Cost	23,450			Budgeted at 10.51%		
1.6540.003.231	Employers Hospital Cost	52,408			Budgeted at \$4,930/employee (10.6313)		
1.6610.003.151	Salary - Clerical	125,959	42,267				
1.6610.003.211	Employers Soc. Sec. Cost	9,636	3,234		Budgeted at 7.65%		
1.6610.003.221	Employers Retirement Cost	13,239	3,699		Budgeted at 10.51%		
1.6610.003.231	Employers Hospital Cost	14,789	4,527		Budgeted at \$4,930/employee (3)		
1.6620.003.151	Salary - Office Personnel	41,847	41,847				
1.6620.003.211	Employers Soc. Sec. Cost	3,202	3,202		Budgeted at 7.65%		
1.6620.003.221	Employers Retirement Cost	4,398	3,662		Budgeted at 10.51%		
1.6620.003.231	Employers Hospital Cost	4,930	4,527		Budgeted at \$4,930/employee (1)		
1.6940.003.151	Salary - Office Personnel				Increased by 1.3%		
1.6940.003.211	Employers Soc. Sec. Cost				Budgeted at 7.65%		
1.6940.003.221	Employers Retirement Cost				Budgeted at 8.54%		
1.6940.003.231	Employers Hospital Cost				Budgeted at \$5,000/employee (3.5)		

ROCKINGHAM COUNTY SCHOOLS

Total 2,198,546

109,639

ROCKINGHAM COUNTY SCHOOLS

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

Other Costs

Benefits FICA (7.65%) Retirement (10.51%) Hospitalization (\$4,930/yr)

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

POSITIONS: Paid from State & Local Non-Instructional Support

- Schools Clerical (+2 at each High School)
- SIMS Clerical
- Receptionists Clerical (1 at each High & Middle School)
- Guidance Clerical (1 at each High & Middle School)
- Custodians (1025 months)
- Central Office

Note: SCORE's clerical positions are paid from PRC-068

Rockingham County Early College High School clerical positions are paid from PRC-055

Most of these funds have been reduced and replaced with federal stabilization funds, (PRY 140). This will be done for 2009-2010 and 2010 - 2011. The reapportionment of these funds after this date is very much in question. For 2010-2011 we have been allowed to transfer teacher positions into pre - 003 - . We have transferred 36 teachers into -003 - , which generated \$1,981,719. We have moved 36 low paid teachers to low wealth, which costs us \$1,471,885. These savings will help us next year when we face a drop off in funding.

STATE PUBLIC SCHOOL FUND
005 SCHOOL BUILDING ADMINISTRATION

ACCOUNT CODE

DESCRIPTION

2010-2011
BUDGET

2009-2010
BUDGET

COMMENTS

APPROPRIATIONS

1.5400.005.114	Salary - Principal	1,800,000	1,800,000	26 Principals
1.5400.005.116	Salary - Assistant Principal	950,000	1,030,000	173 months of Assistant Principals
1.5400.005.211	Employers Soc.Sec. Cost	210,400	216,500	Budgeted at 7.65%
1.5400.005.221	Employers Retirement Cost	289,100	248,000	Budgeted at 10.51%
1.5400.005.231	Employers Hospital Cost	207,060	191,000	Budgeted at \$4,930/employee (42)
Total		3,456,560	3,485,500	

Explanation:

Provides funding for salaries including benefits for principals and assistant principals.

Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below

Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to twelve months of employment for a principal. Assistant principals are allotted at one month of employment per 80 ADM rounded to the nearest whole month.

Rockingham County Schools allotment

Principals	26 x 12	312
Assistant Principals	State Allotment	173
		485

ROCKINGHAM COUNTY SCHOOLS

SUMMARY OF MONTHS

26 Principals	x	12				312
Assistants:						
Central						10.5
McMichael						23.5
Huntsville						10.5
Holmes						22.0
Leaksville/Spray						10.5
Monroeton						11.5
Morehead						36
Reidsville High						35
Reidsville Middle						22.5
Rockingham High						23.5
Rockingham Middle						22.5
Stoneville *						-
WRMS						22.5
Wentworth						10.5
Williamsburg						10.5

Total Months Employed						583.5
State Planning Allotment						(485)
Months Budgeted from Local Funds						98.5

* Traded in teacher positions to fund an Assistant Principal

ROCKINGHAM COUNTY SCHOOLS

007 INSTRUCTIONAL SUPPORT		STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
15110.007.121	Salary - Teacher	36,000				
1.5110.007.211	Employers Soc. Sec. Cost	2,800				Budgeted at 7.65%
1.5110.007.221	Employers Retirement Cost	3,800				Budgeted at 10.51%
1.5110.007.231	Employers Hospital Cost	5,350				Budgeted at \$4,930/employee (1.1)
1.5210.007.133	Salary - Psychologist	210,000	210,000			1 psychologists
1.5210.007.211	Employers Soc. Sec. Cost	16,100	16,100			Budgeted at 7.65%
1.5210.007.221	Employers Retirement Cost	22,100	18,400			Budgeted at 10.51%
1.5210.007.231	Employers Hospital Cost	14,790	13,581			Budgeted at \$4,930/employee (3)
1.5320.007.131	Salary - Social Worker	176,000	176,000			
1.5320.007.211	Employers Soc. Sec. Cost	13,500	13,500			Budgeted at 7.65%
1.5320.007.221	Employers Retirement Cost	19,000	15,500			Budgeted at 10.51%
1.5320.007.231	Employers Hospital Cost	19,720	18,200			Budgeted at \$4,930/employee (4)
1.5810.007.131	Salary - Media Specialist	1,440,000	1,400,000			
1.5810.007.211	Employers Soc. Sec. Cost	111,000	108,000			Budgeted at 7.65%
1.5810.007.221	Employers Retirement Cost	152,000	123,000			Budgeted at 10.51%
1.5810.007.231	Employers Hospital Cost	131,000	125,000			Budgeted at \$4,930/employee (26.5)
1.5830.007.131	Salary - Guidance Services	1,510,000	1,510,000			
1.5830.007.211	Employers Soc. Sec. Cost	116,000	116,000			Budgeted at 7.65%
1.5830.007.221	Employers Retirement Cost	159,000	133,000			Budgeted at 10.51%
1.5830.007.231	Employers Hospital Cost	158,000	143,000			Budgeted at \$4,930/employee (32)
1.5840.007.131	Salary - Health Services	219,000	219,000			
1.5840.007.211	Employers Soc. Sec. Cost	17,000	17,000			Budgeted at 7.65%
1.5840.007.221	Employers Retirement Cost	23,500	20,000			Budgeted at 10.51%
1.5840.007.231	Employers Hospital Cost	19,720	18,200			Budgeted at \$4,930/employee (4)
	Total	4,595,380	4,413,481			

10/12/2010

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.

Allotment - 70.00 positions

Statewide Average Salary is \$48,175

We fund the following areas with this allotment:

- Positions
- Media
- Guidance Counselors
- Social Workers
- Psychologists
- Nurses
- Teachers

ROCKINGHAM COUNTY SCHOOLS

012 DRIVER TRAINING		STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.012.121	Salary - Teacher	51,491	55,491	3	Certified teachers	
1.5110.012.148	Salary - Non Certified Instructor	154,815	161,140	15	Instructors	
1.5110.012.211	Employers Soc. Sec. Cost	18,600	18,600		Budgeted at 7.65%	
1.5110.012.221	Employers Retirement Cost	20,000	20,000		Budgeted at 8.14%.	
1.5110.012.312	Workshop Expenses	2,500	2,500		State Conference	
1.5110.012.326	Contracted Repairs & Maintenance	2,500	2,500		Repair of Cars	
1.5110.012.372	Vehicle Liability Insurance	7,000	7,000		18 cars to insure	
1.5110.012.411	Supplies & Materials	2,000	2,000		Teaching Supplies	
1.5110.012.413	Textbooks, other	-	1,000		Supplementary books	
1.5110.012.418	Computer Software/Supplies	3,000	3,000		Computer Drivers Education Software	
1.5110.012.422	Repair parts, Materials, Etc	3,000	3,000		Car parts, lubrication	
1.5110.012.423	Gas	15,000	15,000		Gas for Drivers Education Cars	
1.5110.012.424	Oil	450	450			
1.5110.012.425	Tires & Tubes	500	500		Replace Tires	
1.5110.012.461	Purchase of Non-Capitalized Equipment	2,500	2,500		Brakes, signs, etc.	
1.5110.012.462	Computer Hardware/Non-Capitalized	2,500	2,500			
1.5110.012.542	Computer Hardware	2,500	2,500		Replace computers	
1.5110.012.551	Purchase of Vehicle	29,000	29,000		Purchase 2 cars	
1.5110.012.552	License & Title Fees	1,000	1,000			
	Total	318,356	329,681			

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 \$235.99 per 9th grade ADM.

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
013 CAREER AND TECHNICAL EDUCATION PERSONNEL		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.013.121	Salary - Teacher	2,900,000	2,900,000	
1.5120.013.128	Salary - Retired Teacher	-	17,000	
1.5120.013.162	Salary - Substitute Pay	100,000	100,000	
1.5120.013.211	Employers Soc. Sec. Cost	230,000	231,000	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	316,000	255,000	Budgeted at 10.51%
1.5120.013.228	Employers Retirement Cost Returned Empl.	-	2,000	
1.5120.013.231	Employers Hospital Cost	296,000	272,000	Budgeted at \$4,930/employee (60)
1.5830.013.131	Salary - Career Development Coordinator	200,000	182,000	
1.5830.013.211	Employers Soc. Sec. Cost	15,300	14,000	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	21,100	16,000	Budgeted at 10.51%
1.5830.013.231	Employers Hospital Cost	20,000	17,000	Budgeted at \$4,930/employee (4)
	Total	4,098,400	4,006,000	

Explanation:
 Additional positions or part of positions are listed as State, ADM, Enhancement and Non CTE. The state allotment is based on 50 months of employment per LEA with the remainder distributed based on ADM in grades 8 - 12. The allotment for Rockingham County is 641 man months of employment.
 In addition, schools are using 35 ADM or Enhancement months of employment.

The following chart is the breakdown of the Career and Technical positions for the following schools: McMichael High, Morehead High, Reidsville High, Rockingham High, Holmes Middle, Reidsville Middle, Western Rockingham Middle and Rockingham Middle School for 2010-2011.

ROCKINGHAM COUNTY SCHOOLS

2008-2009 SOURCE AND DISTRIBUTION OF MONTHS OF EMPLOYMENT

	<u>PRC 013</u>	<u>PRC 001*</u>
McMichael	129.5	12.5
Morehead	135	
Reidsville High	117.5	2.5
Rockingham City High	142	
W/RMS	30	10
Reidsville Middle	30	
Holmes	30	10
Rockingham Cty Middle	30	10
MOE's	644	35
Transfer from 014	3	
Allotments	641	

*Paid from Schools regular allotment

STATE PUBLIC SCHOOL FUND
014 PROGRAM SUPPORT

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5120.014.121	Salary - Teacher	10,326		Teacher salary for 3 months
1.5120.014.162	Substitutes		3,000	Substitute pay for teachers
1.5120.014.163	Substitute Pay		675	Substitute pay for staff development
1.5120.014.196	Salary - Workshop Participant	790	200	Salary - Workshop participant
1.5120.014.211	Employers Soc. Sec. Cost		1,000	Social Security - Substitutes
1.5120.014.221	Employers Retirement Cost			
1.5120.014.231	Employers Hospital Cost	820		
1.5120.014.312	Workshop Expenses	4,500	8,350	Workshop expenses for teacher
1.5120.014.314	Printing & Binding		300	Printing charges for material copied at print shop
1.5120.014.332	Travel	2,000	3,000	Travel for CDC's, co-op teachers
1.5120.014.333	Field Trips	4,491	1,500	Activity bus charges for field trips
1.5120.014.411	Instructional Supplies	27,432	24,728	Middle and High School classroom materials & supplies
1.5120.014.418	Computer Software		2,217	Software & other supplies purchases, disks, cartridges
1.5120.014.422	Repair Parts & Materials		3,900	Repairs & replacement parts for classroom equipment & labor
1.5860.014.146	Salary - Technology Assistant	1,623	25,918	Salary for Technology Assistant
1.5860.014.184	Longevity Pay		787	Longevity pay for Tech. Assistant
1.5860.014.211	Employers Soc. Sec. Cost		1,982	Social Security for Technology Assistant
1.5860.014.221	Employers Retirement Cost		2,592	Retirement for Technology Assistant
1.5860.014.231	Employers Hospital Cost		2,598	Hospitalization for Technology Assistant
1.6120.014.151	Salary - Office Personnel	60,920	38,828	Salary for Office Support
1.6120.014.184	Longevity Pay	1,936	874	Longevity pay for Office Support
1.6120.014.211	Employers Soc. Sec. Cost	4,660	2,972	Social Security for Office Support
1.6120.014.221	Employers Retirement Cost	6,403	3,883	Retirement for Office Support
1.6120.014.231	Employers Hospital Cost	6,888	4,677	Hospitalization insurance for Office Support
1.6120.014.311	VoCats Contract	55,485	55,485	VoCATS Contract
1.6120.014.312	Workshop Expenses		2,000	Support staff workshop expense
1.6550.014.171	Salary - Driver	400	400	Salary for bus driver
1.6550.014.211	Employers Soc. Sec. Cost	100	100	Social Security for bus driver

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Total 189,859

188,291

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Explanation:

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

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

ROCKINGHAM COUNTY SCHOOLS

015 TECHNOLOGY FUND		STATE PUBLIC SCHOOL FUND			
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS	
APPROPRIATIONS					
1.5110.015.312.000.905	Workshop Teachers		5,000	Staff Development for JST Personnel	
1.5110.015.411	Supplies & Materials	7,987	88,500	Network copier/printer lease/supplies -Instructional Technology	
1.5110.015.418	Computer Software	88,500		Upgrading and Installation of Software - Instructional Technology	
1.5110.015.461	Non-Capitalized equipment	49,928	65,940	Computers under \$2,000 - Instructional Technology	
1.5110.015.461.000.905	Non-Capitalized equipment		17,706	Computers under \$2,000	
1.6400.015.461	Non-Capitalized equipment	42,700		Equipment under \$2,000 - Technology services	
1.6400.015.312	Workshop Expenses	4,000		Staff Development - technology services	
1.6400.015.326	Computer Repairs	40,000	50,000	Parts & related services for technology service repairs	
1.6400.015.411.000.915	Lease/Purchase/Supplies		7,987	Network Copier/Printer Lease/Instructional Supplies	
1.6400.015.418	Computer Software & Supplies - Tech Serv.	8,000	12,000	Upgrading & purchase of software for Tech Services	
1.6400.015.462	Non-Capitalized Computers	15,000		Computers under \$2,000 -Technology services	
1.6400.015.542	Computer Equipment	43,271	87,700	Network Equipment, servers, over \$2,000	
	Total	299,386	334,833		
<p>Explanation:</p> <p>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.</p> <p>Instructional Technology and Media is budgeted under purpose 5110</p> <p>Technology Services is budgeted under purpose 6400</p>					

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Explanation:

Revenue (State 015) Funds are allocated on a per ADM basis. The current amount per student this year is \$.68
Additional funds come from the Civil Penalty and Forfeiture Fund. (\$18M statewide).

Expenditures:

These funds are allocated to support the local LEA technology plan ITM (Instructional Technology & Media) expense are related to equipment and software licensure expenditures. TS (Technology Services) expenses are related to supporting the maintenance of computer and networking equipment.

ROCKINGHAM COUNTY SCHOOLS

022 MENTOR POSITIONS		STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS	
APPROPRIATIONS						
1.5110.022.193	Mentor Pay		54,438		Salary for Mentors of 1st year teachers	
1.5110.022.211	Employers Soc. Sec. Cost		4,164		Budgeted at 7.65%	
1.5110.022.221	Employers Retirement Cost		4,763		Budgeted at 10.51%	
	Total		63,365			
These funds have been cut from the state budget.						

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
1.5110.024.121	Salary - Teachers	45,000	101,133	1.5 teachers
1.5110.024.143	Salary - Tutor	53,000	71,650	Tutoring money for the schools
1.5110.024.183	Bonus	166,000	225,000	\$15,000 for Math Teachers at Reidsville High/additional for DMHS & MHS
1.5110.024.197	Salary - Workshop Instructor	20,000		Workshop Salaries
1.5110.024.211	Employers Soc. Sec. Cost	18,590	30,430	FICA @ 7.65%
1.5110.024.221	Employers Retirement Cost	25,540	34,806	Retirement Cost 10.51%
1.5110.024.231	Employers Hospital Cost	8,100	14,713	Hospitalization - \$4,930/employee (1.5)
1.5110.024.311	Contracted Services	50,000	10,000	Choice Bus and Family resource center (Non Title I Schools)
1.5110.024.411	Supplies & Materials	10,000		Peripheral Equipment for ACTVBOARDS
1.5110.024.461	Non-Capitalized Equipment	409,274	316,648	ACTVBOARDS & Teacher Laptops
1.5880.024.311	Contracted Services	14,000	14,000	Alert-Now telephone announcements
1.6110.024.191	Salary - Curriculum Development	21,100	19,612	Technology development
1.6110.024.211	Employers Soc. Sec. Cost	1,614	1,501	FICA @ 7.65%
1.6110.024.221	Employers Retirement Cost	2,218	1,688	Retirement Cost 8.75%
	Total	844,436	841,181	

Explanation:

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

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

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

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

027 TEACHER ASSISTANTS

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.027.142	Salary - Teacher Assistant	3,267,000	3,525,066	Budgeted at 7.65%
1.5110.027.211	Employers Soc. Sec. Cost	249,900	269,668	Budgeted at 10.51%
1.5110.027.221	Employers Retirement Cost	343,361	308,443	Budgeted at \$4,930/employee (138.37)
1.5110.027.231	Employers Hospital Cost	682,196	660,942	
	Total	4,542,457	4,764,119	
Provides funding for salaries and benefits for regular and self-contained teacher assistants.				
Funds are allotted currently based on \$1,131.29 per K-3 ADM.				
This pays for approximately 149 teacher assistants. Due to savings from attrition we have transferred \$330,000 into 031 to pay for teachers.				

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND
029 BEHAVIORAL SUPPORT

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5210.029.121	Salary - At-Risk-Liaison	42,546	48,770	1(2 part-time) crisis invention & direct service teachers
1.5210.029.142	Salary - Teacher Assistant	42,976	42,975	2 assistants assigned to work directly with at risk students
1.5210.029.211	Employers Soc. Sec. Cost	6,543	7,018	Social Security Cost @ 7.65%
1.5210.029.221	Employers Retirement Cost	8,988	8,028	Retirement Cost @ 10.51%
1.5210.029.231	Employers Hospital Cost	14,173	12,545	Hospitalization cost @ \$4,930/employee (3)
	Total	115,226	119,336	

Explanation:
Revenue (1) Behavioral Support Services Funds (PRC 29) are allotted on a needs basis. All requests for funds must include a completed Behavioral Support Service Funding Request form (with appropriate signatures) and a copy of the students' IEPs. The IEP shall address all the required components as delineated in 1.507(c)(1-12). (2) Funds are designated as add-on funds. They are to be used to make the "critical difference" in the successful development and implementation of the IEP. These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds).

They are to be used only to provide services to approved eligible assaultive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are evaluated according to specific criteria listed in procedures.

Expenditures: Rockingham County Schools utilizes the PRC 029 funds to provide direct services to At Risk students. Rockingham County currently has close to 100 children identified At Risk. The cost of 1 (2 part-time) teachers & 2 assistants are assigned to this budget.

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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.

The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded. The increase in the planning budget has been placed in supplementary pay and may be needed to offset some of the losses from the state. \$330,000 has been transferred in from -027-.

The funds must be used only for:

Instructional positions	Staff development					51.3 teachers
Instructional support positions	Fringe benefits					1 Guidance
Clerical positions	Supplements for instructional personnel					4 technology Supplements
Instructional equipment	Instructional supplies & materials					

032 CHILDREN WITH SPECIAL NEEDS		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5210.032.121	Salary - Teachers	2,436,641	2,556,309	Salary for 63.87 teachers
1.5210.032.133	Salary - Psychologist	319,803	312,422	Salary for 6 psychologists
1.5210.032.142	Salary - Teacher Assistants	267,182	216,262	Salary for 6.9 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB	8,000	15,000	Other assignments - homebound
1.5210.032.162	Substitute Pay - Sick	27,500	30,000	Substitute Pay - Sick
1.5210.032.163	Substitute Pay - Workshops	5,000	10,000	Sub-pay for workshops
1.5210.032.167	Teacher Assistant Substitute for Teacher	3,000	5,000	Substitute Pay when assistant subs for teacher
1.5210.032.199	Overtime Pay	100	1,000	Overtime Pay
1.5210.032.211	Employers Soc. Sec. Cost	222,605	240,668	Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost	299,470	270,568	Retirement Cost @ 10.51%
1.5210.032.231	Employers Hospital Cost	371,476	374,157	Hospitalization Cost @ \$4,930 (82.65)
1.5210.032.311	Contracted Services	2,500	54,000	Contracted Services
1.5210.032.312	Workshop Expenses	15,000	12,500	Instructional workshop expenses
1.5210.032.313	Advertising Fees	500	500	Advertising Fees
1.5210.032.314	Printing & Binding	1,000	1,500	Printing & Binding
1.5210.032.326	Contracted Repair	7,000	5,000	Contracted Repair
1.5210.032.327	Rental	100	100	Rental
1.5210.032.332	Travel	18,500	18,000	Travel reimbursement
1.5210.032.333	Field Trips	5,500	5,500	Field trip cost
1.5210.032.342	Postage	200		Postage
1.5210.032.351	Tuition Fees	500	500	Tuition Cost
1.5210.032.411	Supplies & Materials	95,000	35,000	Supplies & Materials
1.5210.032.418	Computer Supplies	500	500	Computer Software
1.5210.032.422	Repair, Parts & Materials	1,000	1,500	Repair, parts, and materials
1.5210.032.459	Other Food Purchases	2,500	2,500	Food Purchases
1.5210.032.461	Non-Capitalized Equipment	6,500	5,000	Non-Capitalized Equipment under \$2000
1.5210.032.462	Non-Capitalized Computer Hardware	50,000	15,000	Non-Capitalized Hardware under \$2000

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1.5210.032.541	Equipment	2,500	2,500	Equipment over \$2000
1.5220.032.145	Salary - Occupational Therapist	137,447	137,447	Salary for 3 occupational therapists
1.5220.032.211	Employers Soc. Sec. Cost	10,515	10,515	Employers social security cost @ 7.65%
1.5220.032.221	Employers Retirement Cost	14,446	12,027	Retirement Cost @ 10.51%
1.5220.032.231	Employers Hospital Cost	19,720	13,581	Hospitalization Cost @ \$4,930/employee (3)
1.5220.032.312	Workshop Expenses	500	500	Occupational Therapist workshop expenses
1.5220.032.332	Travel	3,000	5,000	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	2,000	1,000	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	324,775	331,695	Salary for 8 teachers (preschool)
1.5230.032.142	Salary -Preschool Teacher Assistant	101,922	80,741	Salary for 4.5 teacher assistant (preschool)
1.5230.032.162	Substitute Pay	2,500	2,500	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	500	500	Sub-pay for workshops (preschool)
1.5230.032.211	Employers Soc. Sec. Cost	32,872	31,781	Social Security Cost @ 7.65%
1.5230.032.221	Employers Retirement Cost	44,846	36,088	Retirement Cost @ 10.51%
1.5230.032.231	Employers Hospital Cost	49,793	52,513	Hospitalization Cost @ \$4,930/employee (10.1)
1.5230.032.311	Contracted Services	500	6,500	Contracted Services (preschool)
1.5230.032.312	Workshop Expenses	2,000	2,000	Workshop expenses (preschool)
1.5230.032.313	Advertising Fees	300	300	Advertising Fees (preschool)
1.5230.032.314	Printing & Binding	500	500	Printing & Binding (preschool)
1.5230.032.326	Contracted Repair	1,000	1,000	Contracted Repair (preschool)
1.5230.032.331	Contracted Pupil Transportation	747	8,000	Contracted preschool transportation
1.5230.032.332	Preschool Travel	4,000	4,000	Travel reimbursement (preschool)
1.5230.032.333	Field Trips	3,000	3,000	Field Trip (preschool)
1.5230.032.351	Tuition Fees	250	250	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	7,000	3,500	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	2,500	3,000	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	3,500	3,500	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	1,000	1,500	Non-Capitalized equipment under \$2000 (preschool)
1.5230.032.462	Non-Capitalized Hardware - Under \$2000	1,000	1,000	Non-Capitalized hardware under \$2000 (preschool)
1.5240.032.132	Speech Teachers	1,047,565	1,054,027	Salary for 20.7 speech therapists
1.5240.032.211	Employers Soc. Sec. Cost	80,139	80,633	Social Security Cost @ 7.65%
1.5240.032.221	Employers Retirement Cost	107,468	90,037	Retirement Cost @ 10.51%
1.5240.032.231	Employers Hospital Cost	102,544	90,540	Hospitalization Cost @ \$4,930/employee (21.8)
1.5240.032.312	Workshop Expenses	500	500	Workshop expenses for speech therapist

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1.5240.032.332	Travel	1,500	3,000	Travel reimbursement for speech therapist
1.5240.032.411	Supplies	1,864	2,500	Supplies & material cost for speech therapist
1.5240.032.461	Non-Capitalized Equipment	2,000	250	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	176,310	203,166	Salary for 3 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	13,488	15,542	Social Security Cost for speech therapist
1.5241.032.221	Employers Retirement Cost	15,708	17,777	Retirement Cost for speech therapist @ 10.51%
1.5241.032.231	Employers Hospital Cost	14,790	18,108	Hospital Cost for speech therapist @ \$4,930 (3)
1.5241.032.332	Travel	5,000	6,473	Travel reimbursement for preschool speech therapist
1.5241.032.411	Supplies	1,500		Supplies & material cost for preschool speech therapist
1.5250.032.311	Contracted Services - Audio	500	100	Contracted audiology services
1.5250.032.332	Travel - Audiology	762	1,000	Travel reimbursement for physical therapy
1.5840.032.145	Salary - Health Specialist	299,737	262,890	Salary for 7.5 day treatment directors
1.5840.032.211	Employers Soc. Sec. Cost	22,930	20,111	Social Security Cost
1.5840.032.221	Employers Retirement Cost	31,502	23,003	Retirement Cost
1.5840.032.231	Employers Hospital Cost	39,440	31,689	Hospital Cost
1.5840.032.311	Contracted Services - Physical Therapy	500	100	Contracted physical therapy services
1.5840.032.332	Travel - PT	3,000	3,000	Travel reimbursement for physical therapy
1.6200.032.113	Salary - Directors	103,066	103,066	
1.6200.032.211	Employers Soc. Sec. Cost	7,885	7,885	Social Security Cost @ 7.65%
1.6200.032.221	Employers Retirement Cost	10,831	9,018	Retirement Cost @ 10.51%
1.6200.032.231	Employers Hospital Cost	4,930	4,527	Hospitalization @ \$4,930/employee
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	1,500	545	Non-Instructional Workshop Expense
1.6200.032.341	Telephone	2,500	2,500	Pager service cost
1.6200.032.361	Membership Dues & Fees	4,000	3,500	Dues & Fees
1.6201.032.341	Telephone	500	500	Telephone cost
	Total	7,045,669	7,000,911	

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Explanation:

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

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

034 ACADEMICALLY GIFTED BUDGET		STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5260.034.121	Salary - Teachers	467,875	441,093			Salaries for 10 Certified AIG teachers
1.5260.034.128	Salary - Retired Teachers		15,494			Salaries for Retired AIG teachers
1.5260.034.151	Salary - Office Personnel	31,580	22,091			Pays 100% of Secretary's salary
1.5260.034.162	Substitute Pay	1,000	2,000			Sub Pay - Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	1,000	2,000			Sub Pay for Staff Development for certified personnel
1.5260.034.197	Salary - Workshop Instructor	4,000	6,000			Coaches for High School Academic Teams
1.5260.034.211	Employers Soc. Sec. Cost	38,515	37,078			Contribution to Social Security System - teachers, coaches, secretary @ 7.65%
1.5260.034.221	Employers Retirement Cost	52,914	36,664			Contribution to NC Retirement System - teachers, coaches, secretary @ 10.51%
1.5260.034.228	Retired Matching Retirement		1,813			Contribution to Social Security System - retired teachers @ 11.7%
1.5260.034.231	Employers Hospital Cost	46,092	46,402			Contribution to NC Health Plan - teachers & secretary at \$4,527/employee
1.5260.034.312	Workshop Expenses	8,208	4,000			Staff Development Expenses & Teachers' AIG Certification
1.5260.034.332	Travel - Itinerant Personnel	2,500	4,000			Travel Between Schools and to Professional Meetings
1.5260.034.333	Field Trips	400	400			Travel for Academic Competitions
1.5260.034.351	Tuition - Betsy Hemmings	600				
1.5260.034.361	Membership Dues & Fees	400	400			Professional Dues for Lead Teacher
1.5260.034.411	Supplies & Materials	7,000	28,191			Instructional and Office Supplies, ACC, BOB, and CoGat Tests
1.5260.034.418	Computer Software/Supplies		2,000			Technology support for Teachers, Director, and Secretary
1.5260.034.461	Non-Capitalized Equipment		7,600			Technology Equipment for Teachers, Director, and Secretary
	Total	662,084	657,226			

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Explanation:

The purpose of Rockingham County Schools' AIG program is to identify, nurture, challenge, and support students of high academic potential. Gifted learners, especially those from impoverished backgrounds, have unique needs and problems within the traditional educational environment. These students, like other exceptional students, require that regular grade level curriculum be differentiated - enhanced, enriched, accelerated, expanded - in order for them to achieve academic growth. Gifted students also have social and emotional issues resulting from the disconnect between their chronological age and their mental age, which can be one or more years advanced beyond their peers. Teachers need special training to serve the needs of these children. Over 90% of the AIG budget is spent in salaries for teachers specially AIG certified. These teachers deal directly with gifted children and/or their classroom teachers. In addition, they provide direct support to regular classroom teachers for K-2 students to foster critical and creative thinking skills development in all students at those grade levels.

STATE PUBLIC SCHOOL FUND
054 LIMITED ENGLISH PROFICIENCY

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5270.054.121	Salary - Teacher	324,116	312,039	7.2 teachers
1.5270.054.144	Salary - Translator		4,000	
1.5270.054.162	Substitute Pay	2,000	1,250	
1.5270.054.163	Workshop Substitute		2,000	Workshop Sub
1.5270.054.211	Employers Soc. Sec. Cost	26,035	24,273	Social Security for LEP Teachers/Assistants
1.5270.054.221	Employers Retirement Cost	35,768	27,654	Retirement for LEP Teachers/Assistants
1.5270.054.231	Employers Hospital Cost	31,996	29,500	Hospitalization Cost for LEP Teachers/Assistants
1.5270.054.312	Workshop Expenses/Allowable travel	1,000	6,000	Workshop Expenses
1.5270.054.332	Travel	4,003	7,000	Travel for LEP Employees
1.5270.054.411	Instructional Supplies	1,699	5,166	Supplies for Instruction
	Total	426,617	418,882	
* Supplement, Longevity, & ABC Bonus are paid by the State.				
Explanation:				
Limited English Proficient is a program funded by the State Department of Public Instruction. The program is designed to provide additional help for those students who are limited in their use of the English Language. These students receive additional help from a certified teacher to help them function in the regular classroom. The program provides funds for additional teachers, supplies, staff development, and many other items as listed above.				
The budget above indicates the planned use of this money for the LEP.				

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

055 LEARN AND EARN (ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL)

ACCOUNT CODE	DESCRIPTION	2010-2011	2009-2010	COMMENTS
		BUDGET	BUDGET	
APPROPRIATIONS				
1.5110.055.135	Salary - Lead Teacher	8,510	8,510	1/4 salary for lead teacher
1.5110.055.163	Substitute Teachers - Staff Development	925	925	Teaching for Results
1.5110.055.211	Employers Soc. Sec. Cost	727	727	FICA at 7.65%
1.5110.055.221	Employers Retirement Cost	895	745	Retirement @ 10.51%
1.5110.055.231	Employers Hospital Cost	1,233	1,132	Hospitalization @\$4,930/employee (.25)
1.5110.055.312	Workshop Expenses	5,000	2,000	Teaching for Results expenses
1.5110.055.315	Reproduction	2,772	6,000	Reproduction
1.5110.055.333	Field Trips	6,000	10,000	
1.5110.055.411	Office Supplies	31,372	29,055	Graphing calculators, cameras, and other equipment and supplies
1.5110.055.413	Textbooks	31,000	31,000	Includes college and high school texts
1.5400.055.151	Computers and Carts	31,981	8,750	28 laptops and rechargeable carts
1.5400.055.211	Office Support	2,448	31,980	Salary from support positions
1.5400.055.221	Employers Soc. Sec. Cost	3,362	2,447	FICA at 7.65%
1.5400.055.231	Employers Retirement Cost	4,930	2,799	Retirement at 10.51%
1.5830.055.131	Employers Hospital Cost	45,628	4,527	Hospitalization Cost
1.5830.055.211	Guidance Counselor Salary	3,491	45,628	Salary from support positions
1.5830.055.221	Employers Soc. Sec. Cost	4,796	3,491	FICA at 7.65%
1.5830.055.231	Employers Retirement Cost	4,930	3,993	Retirement at 10.51%
1.6110.055.311	Contracted Services	106,650	4,527	Hospitalization Cost
1.6110.055.312	Workshop Expenses	6,000	99,500	Liaison salary, coach, leadership for small school, teaching for results evaluation, lab fees
1.6110.055.332	Travel	2,000	2,000	Leadership for Small School Success
1.6110.055.342	Postage	500	500	Travel
1.6110.055.411	Office Supplies	2,500	500	Postage
			3,964	Office supplies
	Total	307,650	306,200	

ROCKINGHAM COUNTY SCHOOLS

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

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

056 TRANSPORTATION

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.6550.056.165	Substitute Driver			Substitute Driver
1.6550.056.171	Bus Driver Salary	933,095	928,879	Salary of the bus drivers up to the state maximum of \$12.50; local supplement must pick-up any salaries above the state maximum
1.6550.056.172	Overtime Pay - Bus Driver	2,000	2,000	
1.6550.056.175	Salary - Transportation Personnel	544,901	544,901	(other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	156,588	156,588	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	165,000	179,104	Employers Retirement Cost @ 10.51%
1.6550.056.231	Employers Hospital Cost	294,000	273,000	Employers Hospital Cost \$4,930
1.6550.056.422	Repair Parts, Materials	95,000	27,475	
1.6550.056.423	Gas/Diesel Fuel	37,035	165,074	Gas/Diesel Fuel
1.6550.056.425	Tires & Tubes	40,000	21,466	Tires & Tubes
	Total	2,267,619	2,298,487	

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 initial allotment is 80% of what is expected to be the total allotment.

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT	
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET
APPROPRIATIONS			
1.5110.061.411	Instructional Supplies	307,706	638,451
	Total	307,706	638,451
<p>Explanation: Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support. Funds are allotted at \$61.16/ per ADM plus \$2.69 per ADM in grades 8 and 9 for PSAT testing. The State has supplanted \$546,799 of these funds with stabilization funds (Federal prc-140) We will use stabilization funds to pay classified employees and use \$546,779 of low wealth funds for instructional supplies</p>			
	Teacher of the Year	3,200	3,200
	PSAT Testing	6,397	6,397
	Curriculum	9,810	18,310
	Reserve	4,242	372,742
	Schools Allotment	284,057	485,316
		307,706	
<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. The risk factors used are: -% proficiency -% free and reduced lunch -% transient -% ESL/Migrant -% EC Population -% Performance Gap</p>			

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ROCKINGHAM COUNTY SCHOOLS

SCHOOL NO. #	SCHOOL NAME	2010-2011		2009 - 2010	
		TOTAL STATE INSTRUCTIONAL ALLOTMENT	2010-2011	2009 - 2010	ALLOTMENT
302	Bethany	26,953	17,121	15,734	
310	Central Elementary	27,967	15,734	36,442	
314	McMichael High School	57,109	14,617	12,452	
318	Douglass Elementary	23,644	18,644	15,903	
322	Draper Elementary	16,759	18,644	9,948	
327	Huntsville Elementary	31,864	30,994	18,948	
330	JE Holmes Middle	50,811	15,903	17,358	
334	John Dillard Primary	24,018	9,948	15,565	
338	Lawsonville Ave. Elementary	14,037	18,948	37,558	
344	Leaksville-Spray Elementary	30,209	18,948	8,493	
347	Lincoln Elementary	23,431	17,358	9,745	
350	Monroeton Elementary	29,302	17,358	36,002	
354	Morehead High School	61,646	23,685	39,453	
358	Moss Street Elementary	15,478	8,493	26,155	
362	New Vision Intermediate	14,784	9,745	17,561	
366	Reidsville High School	52,893	36,002	19,524	
374	Reidsville Middle School	38,002	23,685		
378	Rockingham County High School	60,738	39,453		
379	Rockingham County Early College High School	11,795	5,312		
380	Rockingham County Middle School	50,171	30,013		
386	South End Elementary	19,001	11,064		
390	Stoneville Elementary	28,128	17,595		
392	SCORE	7,365	4,466		
394	Western Rockingham Middle School	42,271	26,155		
398	Wentworth Elementary	26,580	17,561		
402	Williamsburg Elementary	28,181	19,524		
In Reserve			100,000		
Allotted to Schools (061 & 031)		813,137	510,352		

ROCKINGHAM COUNTY SCHOOLS

068 ALTERNATIVE SCHOOL		STATE PUBLIC SCHOOL FUND		
ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5310.068.121	Salary - Teacher	202,480	202,480	Salaries for (5) teachers at Alternative School
1.5310.068.142	Salary - Teacher Assistant	30,333	19,918	Salaries for (1.5) teacher assistants at Alternative School
1.5310.068.162	Substitute Pay	2,500	2,500	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	18,002	17,205	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	24,732	19,679	Retirement @ 10.51%
1.5310.068.231	Employers Hospital Cost	32,045	27,162	Hospitalization @4,930/ (6.5) employees
1.5310.068.311	Contracted Services (ALPS)	65,000	65,000	Alternative Program for Long Term Suspended Students
1.5310.068.312	Workshop Expenses	1,000	1,000	Administrative Workshop Expenses
1.5310.068.411	Supplies & Materials	1,000	1,000	Supplies & Materials needed at the Center
1.5820.068.151	Salary - Office Personnel	47,190	59,953	Salary - Clerical Staff (1.5) at Alternative School
1.5820.068.211	Employers Soc. Sec. Cost	3,611	4,587	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	4,960	5,246	Retirement @ 10.51%
1.5820.068.231	Employers Hospital Cost	7,395	9,054	Hospitalization @ 4,930/employee
1.5830.068.131	Salary - Guidance Counselors	54,040	54,040	Salaries for School Counselor
1.5830.068.211	Employers Soc. Sec. Cost	4,135	4,135	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	5,680	4,729	Retirement @ 10.51%
1.5830.068.231	Employers Hospital Cost	4,930	4,527	Hospitalization @ 4,930/employee
1.5850.068.311	Contracted Services (SRO)	62,192	42,000	School Resource Officer at SCORE
	Total	571,225	544,215	

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

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
069 AT-RISK STUDENT SERVICES		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
1.5310.069.121	Salary - Teacher	755,571	635,210	Funds ISS, Remediation, and Dropout positions at HS & MS (22
1.5310.069.142	Salary - Teacher Assistant	160,679	214,206	Teacher Assistants (6.1)
1.5310.069.162	Substitute Pay	12,000	12,000	Substitute for teachers paid from PRC 069
1.5310.069.191	Salary (HAL and Homebound)	40,000	40,000	Salary for Homework Assistance & Homebound Teachers
1.5310.069.211	Employers Soc. Sec. Cost	74,072	68,959	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	101,764	78,874	Retirement @ 10.51%
1.5310.069.231	Employers Hospital Cost	138,533	134,679	Hospitalization @ \$4,930/employee
1.5310.069.411	Supplies & Materials	5,000	5,000	Supplies & Materials
1.5310.069.461	Non-Cap. Equipment (Inventoried)	10,000		Unexpected Computer Costs
1.5310.069.541	Equipment - Capitalized	10,000		Unexpected Computer Costs
1.5320.069.131	Salary - Social Worker	30,850	30,850	Salary - Social Worker
1.5320.069.211	Employers Soc. Sec. Cost	2,361	2,361	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	3,243	2,700	Retirement @ 10.51%
1.5320.069.231	Employers Hospital Cost	4,930	4,527	Hospitalization @ \$4,930/employee
1.5330.069.341	Telephone	1,800	1,800	Homework Assistance Line (HAL)
1.5830.069.131	Salary - School Counselors	15,165	5,567	School Counselors & Lead counselor (summer)
1.5830.069.211	Employers Soc. Sec. Cost	1,161	426	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	1,594	488	Retirement @ 10.51%
1.5840.069.131	Salary - Certified Nurse (SNIF)	41,020	21,925	School Nurses (1)
1.5840.069.211	Employers Soc. Sec. Cost	3,139	1,678	FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	4,312	1,919	Retirement @ 10.51%
1.5840.069.231	Employers Hospital Cost	4,930	2,264	Hospitalization @ \$4,930/employee (1)
1.5850.069.311	SRO (8 Officers)	634,331	418,146	School Resource Officers for 4 Middle Schools & 4 High School
1.5870.069.312	Workshop Expenses	12,000	12,000	Workshop Expenses / Allowable Travel - Unallocated
1.6300.069.151	Salary - Office Personnel	24,666	24,666	Clerical Staff (.5)
1.6300.069.211	Employers Soc. Sec. Cost	1,887	1,887	FICA @ 7.65%
1.6300.069.221	Employers Retirement Cost	2,593	2,159	Retirement @ 10.51%
1.6300.069.231	Employers Hospital Cost	2,465	2,264	Hospitalization @ \$4,930/employee
1.6550.069.171	Salary - Driver	10,000	10,000	Bus Driver salaries for Year Round Education

ROCKINGHAM COUNTY SCHOOLS

1.6550,069.211	Employers Soc. Sec. Cost	765	765	FICA @ 7.65%
1.6550,069.221	Employers Retirement Cost	1,051	875	Retirement @ 10.51%
1.6550,069.331	Transportation	22,000	22,000	YRE Transportation

Total 2,133,882 1,760,195

Explanation:

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

***(1)

Teachers are allotted as follows:

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

Schools may trade in a teacher position for 1.4 assistants.

= 20 + 6 where needed = 26

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND

073 SCHOOL CONNECTIVITY

ACCOUNT CODE

DESCRIPTION

2010-2011 BUDGET

2009-2010 BUDGET

COMMENTS

APPROPRIATIONS

1.6400.073.343

Telecommunications - WAN

District WAN Connectivity

Total

-

-

Explanation:

This is an allotment from the state to help implement a plan to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms.

This is to provide partial funding for wide area networks in LEA's and internet connections with the intent of providing broadband access, equipment, and support services to create, improve, and sustain equity of access for instructional opportunities for public schools and educators.

Revenue: The revenue for (073) is allocated to pay for the unreimbursed portion of the WAN Connectivity costs from erate.

Expenditure: This represents 24% of our total bill. The allotment has not yet been received.

ROCKINGHAM COUNTY SCHOOLS

130 TEXTBOOKS		STATE PUBLIC SCHOOL FUND		2010-2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
1.5110.130.412	State Textbooks	1,087,807	800,000			Estimated expenditures for state adopted textbooks. This has been moved from the local current expense fund.
	Total	1,087,807	800,000			
Explanation:						
This includes carryover plus current year allotment of \$23,091.						
	Total	77,415,806	77,341,786			

Local Current Expense Fund

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUES				
2.4110.000.000	County Appropriation	15,834,840	15,834,840	
2.4410.000.000	Fines & Forfeitures	430,000	413,000	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.
				Based on Current Collections.
2.4430.000.000	Contributions	25,000	25,000	
2.4450.000.000	Interest	36,000	80,000	Estimate based on estimates of funds and rates.
2.4470.000.000	Reimbursements	30,000	30,000	
2.4490.000.000	Miscellaneous Revenue	25,000	25,000	
2.4880.000.000	Indirect Cost	150,000	82,000	Costs charged to Federal programs and Enterprise funds for overhead. Reduced Child Nutrition to 0%. They are unable to pay Indirect Cost and break even with new regulations and salary increases.
2.4890.000.000	Other Restricted Local Revenues	150,000	150,000	State Grant for School Nurse Initiative. Paid from 007
2.4910.000.000	Fund Balance Appropriated	1,917,230	3,029,589	
	Total	18,598,070	3,834,589	

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ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
001 REGULAR TEACHERS				
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	103,754	165,454	0 teachers @ A-1 (3,085/mo) 2 summer months for football coaches
				Testing Assistant
				1 month cultural arts coordinator
				Pay lead teacher for national board
2.5110.001.187	Salary - Differential	5,800	46,998	Reflects teachers supplements @ 5%
2.5110.001.135	Salary - Lead Teacher	46,998	1,369,138	Includes \$75,000 for signing bonuses.
2.5110.001.181	Supplement Pay	1,369,138	120,991	Employers Social Security Cost. 7.65% of all earnings
2.5110.001.211	Employers Soc. Sec. Cost	116,715	138,389	Employers Retirement Cost. Budgeted at 10.51%.
2.5110.001.221	Employers Retirement Cost	160,350	25,000	Employers Retirement Cost for retired teachers. 11.7%
2.5110.001.228	Employers Retirement - Retired Teacher	-		This is for Math/Science teachers at the 4 high schools and 4 middle schools and also for other payments to retired employees.
				All other retirees pay the 11.7%
2.5110.001.231	Employers Hospital Cost	9,860	18,108	\$4,930/year per employee. (2)
	Total	1,812,615	1,884,078	

ROCKINGHAM COUNTY SCHOOLS

002 ADMINISTRATIVE		LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION				
APPROPRIATIONS					
2.6110.002.113	Salary - Directors	185,648	185,648		Directors salaries remaining after State Funds are expended. Moved 37% of Daphne Wall & Ann Brady to Exceptional Children
2.6110.002.211	Employers Soc. Sec. Cost	14,202	14,202		Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	19,512	16,245		Budgeted at 10.51%.
2.6110.002.231	Employers Hospital Cost	12,818	9,507		2.6 x \$4,930
2.6580.002.113	Salary - Supervisor	53,707	53,707		
2.6580.002.181	Supplementary Pay	9,650	9,650		
2.6580.002.211	Employers Soc. Sec. Cost	4,847	4,847		Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	6,659	5,544		Budgeted at 10.51%.
2.6580.002.231	Employers Hospital Cost	4,930	4,527		1 x \$4,930
2.6610.002.113	Salary - Assistant Finance Officers	99,647	99,647		
2.6610.002.181	Supplementary Pay	6,000	6,000		
2.6610.002.211	Employers Soc. Sec. Cost	8,082	8,082		Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	11,103	9,245		Budgeted at 10.51%.
2.6610.002.231	Employers Hospital Cost	4,930	4,527		1 x \$4,930
2.6940.002.181	Supplement - Directors	15,000	15,000		
2.6940.002.187	Salary - Differential	48,132	48,132		Includes the travel for the Superintendent (\$400/month, \$6000/yr.) Associate Superintendent (\$500/month, \$6,000/year) and the travel for 2 Assistant Superintendents (\$325/month, \$3,900 year).
2.6940.002.211	Employers Soc. Sec. Cost	4,830	4,830		Also includes local portion of salaries.
2.6940.002.221	Employers Retirement Cost	6,635	5,525		Budgeted at 7.65%
2.7200.002.113	Salary - School Food Service	44,828	44,828		Budgeted at 10.51%.
2.7200.002.181	Supplementary Pay	2,690	2,690		Assistant director for child nutrition
2.7200.002.211	Employers Soc. Sec. Cost	3,635	3,635		Supplement
2.7200.002.221	Employers Retirement Cost	4,994	4,158		Budgeted at 7.65%
2.7200.002.231	Employers Hospital Cost	4,930	4,527		Budgeted at 10.51%.
	Total	577,409	564,703		1 @ \$4,930

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ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)				
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	520,000	540,000	Based estimated on 08-09 and estimated 09-10 figures
2.5110.003.211	Employers Soc. Sec. Cost	39,780	41,310	Budgeted at 7.65%
2.5400.003.151	Salary - Office Personnel	-	230,000	Office of the Principal Moved to state 031
2.5400.003.211	Employers Soc. Sec. Cost	-	17,600	Budgeted at 7.65%
2.5400.003.221	Employers Retirement Cost	-	20,125	Budgeted at 10.51%.
2.5400.003.231	Employers Hospital Cost	-	36,216	Budgeted at \$4,930/employee (8)
2.6110.003.151	Salary - Office Personnel	-	54,400	Reflects clerical funding remaining after use of state funds moved to state 031
2.6110.003.177	Salary - Work Study Student	8,000	8,000	
2.6110.003.211	Employers Soc. Sec. Cost	612	4,774	Budgeted at 7.65%
2.6110.003.221	Employers Retirement Cost	-	4,760	Budgeted at 10.51%
2.6110.003.231	Employers Hospital Cost	-	9,054	(2) at \$4,527
2.6200.003.151	Salary - Office Personnel	-	11,050	Moved to state 031
2.6200.003.211	Employers Soc. Sec. Cost	-	850	Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	-	970	Budgeted at 10.51%.
2.6200.003.231	Employers Hospital Cost	-	1,132	Budgeted at \$4,930/employee
2.6540.003.173	Salary - Custodian	733,123	1,170,000	Reflects estimated salary costs after use of state funds.
2.6540.003.199	Overtime Pay	3,000	3,000	
2.6540.003.211	Employers Soc. Sec. Cost	56,313	89,750	Budgeted at 7.65%
2.6540.003.221	Employers Retirement Cost	77,367	102,640	Budgeted at 10.51%.
2.6540.003.231	Employers Hospital Cost	123,250	203,715	Budgeted at \$4,930/employee (25)
2.6610.003.151	Salary - Office Personnel	27,650	27,650	
2.6610.003.211	Employers Soc. Sec. Cost	2,115	2,115	Budgeted at 7.65%
2.6820.003.151	Salary - Office Personnel	22,000	44,000	NCWise trainer - 2 year position to implement NCWise has expired
2.6820.003.211	Employers Soc. Sec. Cost	1,683	3,366	Budgeted at 7.65%
2.6820.003.221	Employers Retirement Cost	2,313	3,850	Budgeted at 10.51%
2.6820.003.231	Employers Hospital Cost	2,465	4,527	Budgeted at 4,527/employee.
Total		1,619,671	2,634,854	
Explanation: Many of these appropriations have been moved to low wealth state funds.				

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
005 SCHOOL ADMINISTRATORS				
APPROPRIATIONS				
2.5400.005.114	Salary - Principal	-	9,402	
2.5400.005.116	Salary - Assistant Principals	390,000	434,595	Total local months is 88. See State 005 for more details.
2.5400.005.181	Supplements - Principals	232,000	225,000	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%, High School Assistant Principals at 7%, other Assistant Principals at 6%.
2.5400.005.187	Principal Pay Differential	74,000	60,000	Reflects funds needed to pay all principals based on total teachers. The State only funds principals based on number of state teachers. Funds to incorporate 101 rule for principals, in order that they will be paid at least 101% of their highest paid employee, on an annual basis. Also adds funds to pay for Assistant Principals who have National Board certification (~21,228) and would make more as a teacher. Estimated to increase due to reduction of teachers paid from state funds
2.5400.005.211	Employers Soc. Sec. Cost	53,244	55,770	Budgeted at 7.65%
2.5400.005.221	Employers Retirement Cost	73,150	63,790	Budgeted at 10.51%.
2.5400.005.231	Employers Hospital Cost	39,440	44,675	Budgeted at \$4,930/employee (8).
	Total	861,834	893,232	

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007 CERTIFIED SUPPORT	LOCAL CURRENT EXPENSE FUND	2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
APPROPRIATIONS				
2.5830.007.131	Salary - Guidance	43,000	43,000	Funds two months of summer guidance at each high school.
2.5830.007.211	Employers Soc. Sec. Cost	3,290	3,290	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	4,520	3,763	Retirement at 10.51%.
2.5840.007.131	Salary - Nurse	116,400	118,669	School Nurse (2 positions + 53% position)
2.5840.007.211	Employers Soc. Sec. Cost	8,905	9,079	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	12,234	10,384	Retirement at 10.51%.
2.5840.007.231	Employers Hospital Cost	12,461	11,875	Hospitalization @ 4,930: 2 nurses + 53% nurse
Total		200,810	200,060	
Explanation:				
* These are state-funded positions.				
The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				
We anticipate 10% reduction by the state				
<u>NOTES</u>				
Corrine Ore 100% - PRC 007				
Dian Brim 100% - PRC 007				
Amanda Perkins 53% - PRC 007				
Amanda Perkins 47% - PRC 069				

ROCKINGHAM COUNTY SCHOOLS

		LOCAL CURRENT EXPENSE FUND			
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS			2010 - 2011	2009-2010	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET		COMMENTS
APPROPRIATIONS					
2.5110.009.184	Longevity	7,000	7,000		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%
2.5110.009.188	Annual Leave	25,000	22,440		Cost of annual leave paid up when locally paid instructional personnel resigns or retires. Employees leaving employment may receive payment for their annual leave balance, up to a maximum of 30 days.
2.5110.009.211	Employers Soc. Sec. Cost	2,448	2,253		Budgeted at 7.65%
2.5110.009.221	Employers Retirement Cost	3,364	2,576		Budgeted at 10.51%.
2.5400.009.184	Longevity	13,000	13,000		
2.5400.009.211	Employers Soc. Sec. Cost	995	995		Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	1,367	1,138		Budgeted at 10.51%
2.5501.009.184	Longevity	6,800	6,800		
2.5501.009.211	Employers Soc. Sec. Cost	521	521		Budgeted @ 7.65%
2.5501.009.221	Employers Retirement Cost	715	595		Budgeted @ 10.51%
2.5860.009.184	Longevity	700	700		
2.5860.009.211	Employers Soc. Sec. Cost	54	54		Budgeted @ 7.65%
2.5860.009.221	Employers Retirement Cost	74	62		Budgeted @ 10.51%
2.6110.009.184	Longevity	5,000	5,000		
2.6110.009.211	Employers Soc. Sec. Cost	383	383		Budgeted @ 7.65%
2.6110.009.221	Employers Retirement Cost	526	438		Budgeted @ 10.51%
2.6200.009.184	Longevity	5,500	5,500		To budget for projected longevity costs for locally paid employees.
2.6200.009.188	Annual Leave	25,000	25,000		Estimated cost to pay up annual leave when non-instructional locally paid employees resign or retire, plus 2%
2.6200.009.211	Employers Soc. Sec. Cost	2,334	2,334		Budgeted at 7.65%
2.6200.009.221	Employers Retirement Cost	3,206	2,669		Budgeted at 10.51%.
2.6540.009.184	Longevity	9,000	9,000		

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2.6540.009.211	Employers Soc. Sec. Cost	689	689	Budgeted @ 7.65%
2.6540.009.221	Employers Retirement Cost	946	788	Budgeted @ 10.51%
2.6550.009.184		1,800	1,800	
2.6550.009.211	Employers Soc. Sec. Cost	138	138	Budgeted @ 7.65%
2.6550.009.221	Employers Retirement Cost	190	158	Budgeted @ 10.51%
2.6580.009.184	Longevity	25,000	25,000	
2.6580.009.211	Employers Soc. Sec. Cost	1,913	1,913	Budgeted @ 7.65%
2.6580.009.221	Employers Retirement Cost	2,628	2,188	Budgeted @ 10.51%
2.6610.009.184	Longevity	4,500	4,500	
2.6610.009.211	Employers Soc. Sec. Cost	345	345	Budgeted @ 7.65%
2.6610.009.221	Employers Retirement Cost	473	394	Budgeted @ 10.51%
2.6940.009.184	Longevity	600	600	
2.6940.009.211	Employers Soc. Sec. Cost	46	46	Budgeted @ 7.65%
2.6940.009.221	Employers Retirement Cost	63	53	Budgeted @ 10.51%
2.7100.009.184	Longevity	600	600	
2.7100.009.211	Employers Soc. Sec. Cost	46	46	Budgeted @ 7.65%
2.7100.009.221	Employers Retirement Cost	63	53	Budgeted @ 10.51%
	Total	153,027	147,769	

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015 TECHNOLOGY	LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5110.015.332	Travel	8,000		Travel for instructional
2.5110.015.418	Computer Software	4,000		Software for instructional technology
2.5110.015.461	Non-Capitalized Equipment	117,000		
2.5110.015.411	Supplies & Materials	32,000	32,000	
2.5110.015.462	Non-Capitalized Computer	229,884		Computers for Secondary 21st Century Initiative.
2.5860.015.131	Salary - Instructional Support	175,000	175,000	4 instructional tech. specialists - Increased by one step
2.5860.015.211	Employers Soc. Sec. Cost	13,388	13,388	Budgeted at 7.65%
2.5860.015.221	Employers Retirement Cost	18,393	15,313	Budgeted at 10.51%
2.5860.015.231	Employers Hospital Cost	19,720	18,108	Budgeted at \$4,930/employee (4)
2.6400.015.152	IT Technicians	367,000	354,000	Consists of 7 computer technicians plus (1) director increased by .5 position.
2.6400.015.211	Employers Soc. Sec. Cost	28,076	27,081	Budgeted at 7.65%
2.6400.015.221	Employers Retirement Cost	38,572	30,232	Budgeted at 10.51%.
2.6400.015.231	Employers Hospital Cost	39,440	36,216	Budgeted at \$4,930/employee (8)
2.6400.015.311	Contracted Services	100,000	100,000	Contracted services to support network infrastructures
2.6400.015.332	Travel - Tech Services	12,000	10,000	Mileage for Technology Services
2.6400.015.332.000.915	Travel - Instructional Travel		8,000	Travel & mileage for Instructional Technology. Moved to 5110
2.6400.015.411.000.915	Supplies - Tech. Center		4,000	Destiny - OPAC. tech. supplies
2.6400.015.461	Non-Capitalized Equipment	20,000	151,631	VoIP telephone
2.6400.015.461.000.915	Non-Capitalized Equipment		75,000	
2.6400.015.462.000.915	Non-Capitalized Computers		229,884	Computers under \$2,000 for secondary 21st Century EOC initiative. Moved to 5110
2.6400.015.462	Non-Capitalized Computer Equipment	42,000	42,000	Computers, switches, network equipment under \$2,000. Increase of
2.6510.015.341	Telephones	68,473	35,236	Telephone Service-PRIs, VoIP, & Security - connections (8 new locations)
	Total	1,332,946	1,357,089	

* The suffix 905 designates the use is for Technology Services

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

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Explanation:			
Revenue: Request for budget expansion to support wireless LAN and for (1) technician. Wireless LAN is necessary for any student laptop use and is a revenue requirement since eRate funding for this project was denied nationally to any schools with less than 86% free and reduced lunch formula. We have applied at a 90% level for next year. This will cover 4 sites: Draper, Lawsonville, Moss St. and BTWLC.			
Expenditures: We use local PRC 015 funds for both training and technical support personnel. Additionally, these funds pay for equipment replacement and other new instructional technology purchases in support of the technology plan. Technology services uses some of this funding to support voice communications and network equipment purchases. Additionally, this year some of these funds will be allocated to install our new Wireless LAN in schools. These services are vital to meeting minimum support needs of expanded instructional technology across the district.			
Instructional technology has decreased their budget by \$157,000 for instructional computers to offset the initial implementation of wireless which is estimated to cost \$194,331, and VoIP of \$35,236. Other telephone budget will also be reduced to offset some of this.			

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	LOCAL CURRENT EXPENSE FUND		2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
027 TEACHER ASSISTANTS					
ACCOUNT			BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION				
APPROPRIATIONS					
2.5110.027.142	Salary - Assistants			118,000	Reduction of 5 locally paid assistants.
2.5110.027.199	Salary - Overtime			1,000	Estimated cost for any overtime required.
2.5110.027.211	Employers Soc. Sec. Cost			9,104	Budgeted at 7.65%
2.5110.027.221	Employers Retirement Cost			10,413	Budgeted at 10.51%.
2.5110.027.231	Employers Hospital Cost			22,635	Budgeted at \$4,930/employee (5)
	Total			161,152	
Explanation: Reduced by attrition					

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028 STAFF DEVELOPMENT		LOCAL CURRENT EXPENSE FUND			
ACCOUNT		2010 - 2011	2009-2010		
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS	
APPROPRIATIONS					
2.5110.028.163	Substitute Pay	25,000	42,603	Includes local portion of schools allotment	
2.5110.028.196	Salary - Workshop Participant				
2.5110.028.211	Employers Soc. Sec. Cost	1,913	3,259	Budgeted at 7.65%	
2.5110.028.221	Employers Retirement Cost	2,627	200	Budgeted at 10.51%.	
2.5110.028.312	Workshop Expenses - ILT	1,500	6,700		
2.6940.028.312	Workshop Expenses	36,860	32,238		
2.6200.028.312	Workshop Expenses	4,000			
2.6300.028.312	Workshop Expenses	5,600			
2.6610.028.312	Workshop Expenses	2,500			
2.6620.028.312	Workshop Expenses	2,500			
2.6710.028.312	Workshop Expenses	2,500			
	Total	85,000	85,000		
Explanation:					

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LOCAL CURRENT EXPENSE FUND				
036 CHARTER SCHOOLS				
ACCOUNT		2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.8100.036.717	Transfer to Charter Schools	261,000	244,000	Local funds by law to be transferred from County Allocation and Fines & Forfeitures to Charter Schools to cover students from Rockingham County. Based upon \$1,107/student for 230 students from the county, and \$28/student for fines & forfeitures. We currently send funds to 3 charter schools
	Total	261,000	244,000	

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056 TRANSPORTATION		LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT	DESCRIPTION				
CODE	DESCRIPTION				
APPROPRIATIONS					
2.6550.056.171	Salary - Drivers			600	
2.6550.056.211	Employers Soc. Sec. Cost			46	Budgeted at 7.65%
2.6550.056.221	Employers Retirement Cost			60	Budgeted at 10.51%
2.6550.056.312	Workshop Expenses	2,500		2,500	
2.6550.056.326	Garage Maint. of Equipment	35,000		70,000	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	5,000		25,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	2,000		2,000	
2.6550.056.341	Telephone	70,000		45,000	Garage/Nexiel dispatch phones on schools buses/transportation employees
2.6550.056.411	Supplies	60,000		60,000	Supplies used for the upkeep of Transportation Fleet and its facilities
2.6550.056.422	Repair Parts, Grease	25,000		125,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	472,965		300,000	Fuel yellow buses service vehicle. Figured at \$2.31 (below state average of \$2.44)
2.6550.056.424	Oil			7,700	
2.6550.056.425	Tires & Tubes			5,534	
	Total	672,465		643,440	
Explanation:					
The mission of the Rockingham County Transportation Department is to provide transportation services to our student and staff population in the safest and most efficient way possible under the guidelines set forth by the Board of Education and the Department of Public Instruction with safety being the foremost objective and efficiency secondary.					

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LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
061 INSTRUCTIONAL AND SCHOOL FUNDS		BUDGET	BUDGET	
ACCOUNT	DESCRIPTION			
CODE				
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	192,077	156,126	Budgeted at \$8/ADM Based on Projected Enrollment of 14,012 adjusted to 15,590 to include various risk factors at each school. The state allots instructional supplies at \$63.39/ADM. Schools will be allowed to move funds to and from 5110 with the 5400 codes as part of the school based management flexibility. This reflects projected transfers to operations by schools. Includes \$20,000 to cover band supplies so each high school receives \$5,000, and \$8,000 for chorus so each high school receives \$2,000
2.5110.061.414	Library Books	9,179	10,033	The funds budgeted here are what the schools decided to budget from their local allotment.
2.5110.061.462	Non-Capitalized Computer Equipment	1,500		
2.5400.061.311	Maintenance Contracts	110,944	118,000	Only schools funds are reflected here. Funds have been allotted to schools, and the schools have budgeted their allotment by line item. High Schools are allotted at \$36.74/ADM as adjusted for risk factors and K-8 schools are allotted at \$24.98/ADM as adjusted for risk factors. 80% of funds have been allotted with the remaining funds held in 311.
2.5400.061.315	Reproduction	105,028	123,345	
2.5400.061.332	Travel	34,882	37,651	
2.5400.061.341	Telephone	72,693	93,073	Applicable Schools reduced by \$6,00/ADM for loss of telephone cost. Changing to voice over internet.
2.5400.061.342	Postage	13,828	12,507	
2.5400.061.361	Membership Dues & Fees	4,219	3,637	
2.5400.061.411	Office Supplies	16,796	13,608	
2.5400.061.462	Non-Capitalized Computers		1,500	
	Total	561,146	569,480	

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LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
585 ANNIE PENN TRUST GRANT - NURSING ACCOUNT CODE DESCRIPTION APPROPRIATIONS 2.5840.585.131 Salary - Nurse 2.5840.585.181 Supplement Pay 2.5840.585.183 Bonus/Differentiated Pay 2.5840.585.184 Longevity 2.5840.585.211 Employers Soc. Sec. Cost 2.5840.585.221 Employers Retirement Cost 2.5840.585.231 Employers Hospital Cost Total 53,640		39,617 School Nurse (1) 1,981 Supplement for nurse - 595 3,228 3,692 4,527	FICA at 7.65% Retirement at 10.51%. Hospitalization at \$4,930/yr.
Explanation: Lawsonville. Moss Street and Williamsburg will share a school nurse during the 2009-2010 school year. The nurse's schedule will provide a nurse on site 3 half days at Lawsonville. 4 half days at Moss Street and 4 half days at Williamsburg. The nurse will provide health instruction to all grade levels with an emphasis on preventing obesity, promoting and encouraging physical fitness, and increasing the student's knowledge of good health habits. She will collaborate with the PE teacher, the guidance counselor, and other related faculty and community agencies to achieve her goals. By being available more frequently at each site, she will participate in parent/teacher meetings, student services management team meetings, and school based meetings. She will evaluate the health needs of at-risk students and will provide access to health care.			
This grant-funded position provides a school nurse for Williamsburg, Lawsonville Avenue and Moss Street through the APCT. It is a three year grant that started with the 2007-2008 school year as long as the Rockingham County School system continues to increase their contribution each year as defined in the grant.			

Payment Schedule as follows:					
2007-2008 - already completed					
2008-2009					
1st Installment - 9.17.08 - \$15,425					
2nd Installment - 1.21.09 - \$7,500					
3rd Installment - 4.22.09 - \$7,500					
Total - \$30,425					
2009-2010					
1st Installment - 9.16.09 - \$7,625					
2nd Installment - 1.20.10 - \$4,000					
3rd Installment - 4.21.10 - \$4,000					
Total - \$15,625 \$38,015 paid for local funds					

LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
CODE				
APPROPRIATIONS				
2.5330.588.143	Salary for Certified Tutors for Reidsville Parent Center		43,680	Salary for tutors during the day
2.5330.588.198	Tutors			Salaries for teachers who tutor
2.5330.588.211	Employers Soc. Sec. Cost		3,341	
2.5330.588.221	Employers Retirement Cost		2,979	Retirement for employees tutoring
	Total		50,000	
Explanation:				
This Ammie Penn Grant is used to employ certified teachers in the Reidsville Attendance Zone to tutor elementary children.				
The tutors and children come to the Reidsville Parent Resource Center located at BTWLC after school for tutoring.				
A child's teacher recommends the student for the program and there is a continual waiting list.				
When money and tutors are available this program runs on an abbreviated schedule during the summer months.				
On many occasions the Parent Center staff offers training for the parents while the student is tutored.				

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LOCAL CURRENT EXPENSE FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET	
706 OTHER LOCAL TRANSPORTATION				
APPROPRIATIONS				
2.6550.706.113	Salary - Director	60,168	60,168	Cost of Transportation Director.
2.6550.706.171	Salary - Drivers	50,000	60,000	Salaries above state maximum, and above state allotments
2.6550.706.175	Salary - Transportation Personnel	65,091	65,919	Local Costs for Transportation Employees.
2.6550.706.177	Salary - Work Study Students	4,200	4,200	
2.6550.706.181	Supplementary Pay	7,350	7,350	
2.6550.706.211	Employers Soc. Sec. Cost	14,291	15,120	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	19,192	16,926	Budgeted at 10.51%.
2.6550.706.231	Employers Hospital Cost	12,325	11,318	Budgeted at \$4.930/employee (2.5)
2.6550.706.311	Contracted Services	25,000	25,000	Uniform Rentals - transported services
2.6550.706.326	Contracted Repairs & Maintenance	1,000	1,000	
2.6550.706.411	Supplies & Materials	15,000	5,000	
	Total	273,617	272,001	
Explanation:				
PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

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801 GENERAL OPERATIONS		LOCAL CURRENT EXPENSE FUND	2010 - 2011	2009-2010	COMMENTS
ACCOUNT	DESCRIPTION	BUDGET	BUDGET		
CODE	DESCRIPTION	BUDGET	BUDGET		
APPROPRIATIONS					
2.5110.801.148	Other Instructional Salary	44,000	44,000		Includes \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.
2.5110.801.211	Employers Soc. Sec. Cost	3,366	3,366		Budgeted @ 7.65%
2.5110.801.221	Employers Retirement Cost	4,625	3,850		Budgeted @ 10.51%.
2.5110.801.232	Workers Compensation Ins.	270,000	162,500		Estimated cost of Local workers compensation insurance.
2.5110.801.233	Unemployment Compensation	20,000			Estimated cost of local unemployment - moved from 6910
2.5110.801.235	Life Insurance Cost	21,000	21,000		Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	15,000	15,000		Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological. Contracting for Sign Language Interpretation
2.5110.801.332	Travel - Instructional Staff	45,000	45,000		Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 55 cents per mile
2.5120.801.311	Contracted Services	25,000	24,232		Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services. They provide counselors to the schools to provide transition services to students with special needs and at risk. They also provide minimal stipends to students at job sites.
2.5330.801.192	Stipends	5,332			
2.5330.801.211	Employers Soc. Sec. Cost	408			Employers Soc. Sec. Cost @ 7.65%
2.5330.801.221	Employers Retirement Cost	560			Employers Retirement Cost @ 10.51%
2.5330.801.332	Travel	200			Travel for Academic Coaches
2.5840.801.311	Contracted Services - Health Clinic	45,000	45,000		Funds for Student Health Services through Morehead Hospital.
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	3,000	3,000		
2.5840.801.371	Liability Insurance - Nurses	515	515		
2.5840.801.411	Supplies - Health Services	4,000	4,000		Supplies for nurses and social workers.
2.6110.801.314	Printing	35,000	35,000		Funds to utilize print shop
2.6110.801.332	Travel	36,000	36,000		Travel for Central Office directors & staff. Also covers SACS travel

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2.6120.801.371	Insurance	1,515	1,515	Cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School
2.6550.801.411	TIMS Supplies	1,500	1,500	Supplies for transportation information
2.6550.801.423	Gas, Diesel Fuel	57,660	57,660	\$11,215 per high school and \$3200 per middle schools:
2.6610.801.311	Contracted Services	37,236	37,236	Cost for required services, i.e. postage meter, check signer, Internal Auditor Contract
2.6610.801.326	Contracted Repairs/Maint. Equipment	34,000	32,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.
2.6610.801.332	Travel	2,600	2,600	Travel to schools, bank, etc.
2.6610.801.343	Telecommunications Network	10,000	10,000	Costs for state network (sips lines)
2.6610.801.361	Membership Dues	1,700	1,600	ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA (American Institution of Certified Public Accountants).
2.6610.801.375	Fidelity Bond	5,400	5,250	Bonds for employees handling funds
2.6610.801.411	Supplies	45,000	45,000	Computer paper, copier paper, purchase orders, other forms, receipt books, checks
2.6620.801.311	Contracted Services	112,251	112,251	Out-source IJT Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.
2.6620.801.319	Criminal Records Checks	15,000	15,000	Costs for new employee criminal records checks. Increased to cover volunteers
2.6620.801.326	HRMS Maintenance	6,820	6,820	Human Resource Management System (HRMS) software maintenance fee.
2.6622.801.313	Advertising	500	500	Advertising costs of recruitment.
2.6622.801.314	Printing	10,000	10,000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	10,500	10,500	Includes travel, subsistence, and fees for recruiting.
2.6622.801.411	Recruitment Supplies	3,500	3,500	Supplies needed for recruiting new teachers.
2.6710.801.411	Testing/Supplies	69,425	75,925	Testing supplies, benchmark assessment development and duplication, CogAT Testing, SAT Testing, PSAT Testing, testing equipment, test scoring costs, training costs, professional development, data warehouse costs, student forms.
				The district's testing and accountability program provides local formative/benchmark testing, standardized tests (PSAT, SAT and CogAT), and test training, reporting and analysis services for local, EOG and EOC tests. The increase in this year's budget request is primarily due to the district-wide formative assessment initiative (benchmark and formative assessments).
2.6820.801.311	Contracted Services	25,000	25,000	Funds to continue microfilming student records.

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2.6820.801.411	NCWISE Supplies	16,000	16,000	Supplies for NC WISE
2.6850.801.319	Blood Borne Pathogen Program	5,000	5,000	Hepatitis serum for about 50 employees/year for employees in high risk positions. \$75/employee. Clinical Laboratory Improvement Amendments program registration certificate and necessary training.
2.6910.801.192	Payment to Board Members	41,155	38,105	Monthly Payment to Board Members
2.6910.801.211	Employers Soc. Sec. Cost	3,149	2,916	Budgeted at 7.65%
2.6910.801.233	Unemployment Compensation	-	14,000	moved to 5110
2.6910.801.311	Contracted Services	43,250	88,250	Funds to contract from outside sources for needed services, includes \$3,750 for Web Based Board Policies, \$8,850 for IB affiliation fee. Redirections Triunacy Mediation program for \$12,500, \$45,000 for Medicaid Administrative Outreach Program filing moved to Fund 8
2.6910.801.313	Advertising	2,000	2,000	Board Advertising
2.6910.801.332	Travel	40,000	40,000	Board Travel. \$3,636.36 per member.
2.6910.801.361	Membership Dues & Fees	50,000	45,000	Funds Southern Association of Colleges and Schools (SACS) costs. \$4,000 for 15 Schools reaccreditations and \$15,625 for dues Includes National School Boards Association
				Dues, North Carolina School Boards Assoc.
				Dues, Legal Assistance Fund, Low Wealth Consortium.
				North Carolina Middle School Association.
				Chamber of Commerce dues.
2.6910.801.371	Liability Insurance	23,000	23,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.379	Other Insurance	2,000	2,000	Insurance to adult volunteers
2.6910.801.411	Supplies	33,000	33,000	Funds for supplies for board use. Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations
2.6920.801.311	Legal	58,000	47,000	Estimated Legal Costs
2.6930.801.311	Audit	28,500	28,500	Audit Cost.
2.6940.801.315	Reproduction - Central Office	44,000	44,000	Copier Cost
2.6940.801.342	Postage - Central Office	35,000	35,000	Estimated cost of postage
2.6941.801.311	Contracted Services	8,000	8,000	Principal & Assistant Principal meeting costs
2.6941.801.332	Travel	10,000	10,000	Travel for the Superintendent's office
2.6941.801.361	Membership Dues	12,000	12,000	Includes ASCD (Association of Supervisors and Curriculum Development), AASA (American Association of School Administration), Chambers, CEFP1 (Council of Educational Facility Planners, International), NCASCD (North Carolina Association of Supervisors and Curriculum Development)
2.6941.801.411	Supplies	32,000	32,000	Central Office - supplies, subscriptions
2.6950.801.153	Salary - PIO	47,266	47,266	Salary for a Public Information Officer.
2.6950.801.211	Employers Soc. Sec. Cost	3,616	3,616	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	4,968	4,136	Budgeted at 10.51%.

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802 PLANT OPERATION	LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
2.6530.802.311	HVAC Service Contracts	320,670	320,670	Outsource HVAC maintenance program. Promotes more of a preventive program verses reactive one. Utilizes licensed HVAC contractors. Increases in costs of parts.
2.6530.802.321	Electricity	2,263,884	2,353,134	Based on estimated usage
2.6530.802.322	Natural Gas	1,313,422	1,313,422	Based on estimated usage
2.6530.802.323	Water/Sewage	637,067	637,067	Based on estimated projected usage
2.6530.802.324	Waste Management	320,000	236,900	Disposal of waste, trash, old records. Reflects increase in rates
2.6530.802.341	Telephone	40,000	58,000	Reduced to reflect Central Office going to VoIP
2.6530.802.421	Fuel Oil	-	230,000	Moved to Fund 8
2.6540.802.411	Custodial Supplies	-	231,750	Custodial supplies for schools. Reflects 3% increase needed to cover rising costs. Moved to Fund 8
2.6580.802.175	Salary - Maintenance Employees	983,850	983,850	Estimated cost for Maintenance Employees.
2.6580.802.177	Salary - Work Study Student	3,000	3,000	Work Study Student
2.6580.802.211	Employers Soc. Sec. Cost	75,494	75,494	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	103,718	86,087	Budgeted at 10.51%.
2.6580.802.231	Employers Hospital Cost	113,390	104,121	Budgeted at \$4,930/employee (23).
2.6580.802.311	Contracted Services	375,620	375,620	Includes grounds contract/janitorial service for Central Office building; OSHA training and safety inspectors, energy management of schools, elevator inspections and contract, engineering fees, asbestos abatement, AHERA inspections, security/fire alarm systems, fire sprinkler systems, pest control management program, maintenance program, maintenance of pool, back-up generator service contract, chemical treatment program, ozone generator services, and other services as identified. Increase due to inflation.
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper
2.6580.802.325	Contracted Maintenance - Grounds	150,215	150,215	Schools are allotted funds and contract with a company to perform these services.
2.6580.802.326	Contracted Services: Equipment	41,900	41,900	Repair of Equipment
2.6580.802.327	Rental of Equipment	35,000	35,000	Includes various maintenance contracts, i.e. uniform rental, mop rental, equipment rental. Increase due to high cost of goods and equipment.
2.6580.802.329	Other Property Services	135,100	127,100	Costs to maintain maintenance vehicles.
2.6580.802.372	Vehicle Liability Insurance	32,000	32,000	Various costs, including storage tank permits, wastewater wells, asbestos physicals, pest control. Reflects 2 1/2% increase Estimated cost for Fleet insurance

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2.6580.802.373	Property Insurance	146,000	146,000	Office supplies, computer equipment
2.6580.802.411	Maintenance Supplies	4,000	4,000	Maintenance of facilities. Higher costs for indoor air-quality.
2.6580.802.422	Repair Parts & Materials	324,000	309,000	Filters have increased in price.
				Also includes HVAC parts for repair, code improvement.
				site licenses, support software for School Dude program, phone
				system, tools, general work order repair, etc.
2.6580.802.423	Gasoline	8,000	16,000	Gas for maintenance vehicles.
	Total	7,428,930	7,872,930	

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843 CULTURAL ARTS	LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.843.162	Substitute Pay	1,700	1,700	
2.5502.843.211	Employers Soc. Sec. Cost	130	130	
2.5502.843.311	Contracted Services	9,250	9,250	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.331	Transportation	2,200	2,200	
2.5502.843.411	Instructional Supplies	16,220	16,220	Systemwide funds for cultural arts activities, science fair, children's theater, Sawtooth Center, Young Writers program, choral festival, and supplies.
	Total	29,500	29,500	

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880 PRINT SHOP	LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
2,5400,880,315	Printing	45,157	45,157	Funds allotted to schools and designated for use only with print shop, and restricted to this use.
Total		45,157	45,157	

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882 ATHLETICS	LOCAL CURRENT EXPENSE FUND	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	235,200	235,200	Salaries for four athletic directors.
2.5501.882.181	Supplemental Pay - Coaching	451,330	451,330	Coaching salaries
2.5501.882.211	Employers Soc. Sec. Cost	52,520	52,520	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	72,154	60,072	Budgeted at 10.51%.
2.5501.882.231	Employers Hospital Cost	19,720	18,108	Budgeted at \$4,930/employee (4)
2.5501.882.378	Student Accident Ins. - Sports	38,439	38,439	Costs of insurance for athletic programs.
				These plans provide coverage for injuries sustained at school or during school sponsored activities until the end of the regular school term excluding varsity football.
2.5501.882.411	Supplies - Athletics	30,000	30,000	Funds to help fund athletic programs in high schools & middle schools
2.6580.882.175	Turf Management	7,000	7,000	Payment to Employees for turf grass maintenance of athletic facilities
2.6580.882.211	Employers Soc. Sec. Cost	536	536	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	736	613	Budgeted at 10.51%.
2.6580.882.411	Turf Management & Pool Supplies	37,587	37,587	To budget \$33,600 for turf grass management services for athletic fields and \$3927 for pool supplies @ RCHS
	Total	945,222	931,405	
	Total	18,598,070	23,590,641	

COLOR KEY DESCRIPTION



Natural Increases

Includes raises & state mandated increases



Reduction in funds



Reallocated from
different fund source



New item or increase
to budget



No changes to budget

Federal Grant Fund

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	186,640.00	211,747.00	
3.3600.026.000	Education for Homeless Child	3,041.98		
3.3600.044.000	IDEA VI-B Capacity Bldg/Improve.	36,427.88	49,557.55	
3.3600.048.000	Title IV - Safe & Drug Free Schools and Communities		50,547.48	
3.3600.049.000	IDEA Title VI-B - Pre-School	432,174.69	444,052.19	
3.3600.050.000	ESEA Title I - Basic Prog.	3,996,693.58	4,328,705.45	
3.3600.051.000	ESEA Title I Migrant Education	355,425.20	304,975.57	
3.3600.060.000	IDEA VI-B Handicapped	5,053,853.00	4,490,339.29	
3.3600.082.000	IDEA VI-B State Improvement			
3.3600.103.000	Title II - Improving Teacher Quality	813,500.33	702,167.00	
3.3600.104.000	Title III - Language Acquisition	96,106.51	98,494.00	
3.3600.105.000	Title I School Improvement	48,393.03	77,356.54	
3.3600.107.000	Education Technology	10,516.86	25,462.00	
3.3600.118.000	IDEA VI-B Special Needs Target	12,205.00		
3.3600.140.000	ARRA - Education Stabilization	4,295,493.66	3,823,965.00	
3.3600.141.000	ARRA - Title I	1,405,995.69	2,401,895.44	
3.3600.142.000	ARRA - Title I School Improvement	55,572.14		
3.3600.144.000	ARRA - IDEA VI B	1,642,781.08	2,981,657.21	
3.3600.145.000	ARRA-IDEA Pre-School	60,842.65	115,187.23	
3.3600.146.000	ARRA-Education Technology		62,569.00	
3.3600.148.000	ARRA-McKinney Vento	17,221.35	16,119.00	
3.3600.149.000	ARRA - Child Nutrition - Equipment		33,619.88	
		18,522,884.63	20,218,416.83	

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FEDERAL GRANT FUND
017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5120.017.312	Workshop Expenses	637.00	500.00	Workshop expense for CTE teachers
3.5120.017.342	Postage	101.00	101.00	Postage fees for CTE mailings
3.5120.017.379	Other Insurance/Judgments	3,337.00	2,642.00	Insurance for Allied Health and interns
3.5120.017.411	Supplies & Materials	40,700.00	35,162.00	Supplies for CTE classes
3.5120.017.418	Computer Software	27,963.00	74,748.00	Software for CTE classes
3.5120.017.422	Repairs	500.00	500.00	Repairs for equipment
3.5120.017.461	Non-Capitalized Equipment	37,018.00	76,976.00	Purchase of equipment under \$2000 for classroom
3.5120.017.462	Non-Capitalized Computer Hardware	61,105.00	4,895.00	Purchase of Non-Capitalized Computer Equipment
3.5120.017.542	Computer Hardware	4,693.00	7,815.00	Computer hardware for CTE classes
3.5870.017.312	Workshop Expenses	4,449.00	3,400.00	Workshop expense for CTE teachers
3.6120.017.411	Supplies & Materials	800.00	800.00	VoCATS supplies
3.6120.017.462	Computer Hardware VoCATS	2,000.00	2,000.00	Computer hardware for VoCATS
3.6550.017.312	Workshop Expenses	3,336.00	2,208.00	Workshop expense for CTE staff
3.8100.017.392	Indirect Cost	1.00		Payment for indirect cost @ .896%
3.8200.017.399	Unbudgeted Federal Grant Fund			
	Total	186,640.00	211,747.00	

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

FEDERAL GRANT FUND

026 EDUCATION FOR HOMELESS CHILD

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.026.121	Salary - Teacher	1,833.00		
3.5330.026.211	Employers Soc. Sec. Cost	140.00		
3.5330.026.411	Supplies & Materials	1,014.00		
3.8100.026.392	Indirect Cost	54.00		
3.8200.026.399	Unbudgeted Federal Grant Fund	0.98		
	Total	3,041.98		

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FEDERAL GRANT FUND

144 IDEA VI-B CAPACITY BUILDING/IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5210.044.121	Salary - Teacher	24,135.00	19,826.00	Salary for 1 Day Treatment assistant
3.5210.044.142	Salary - Teacher Assistant		500.00	Substitute Pay
3.5210.044.162	Substitute Pay			
3.5210.044.181	Supplementary Pay	1,203.00	1,555.00	Social Security Cost @ 7.65%
3.5210.044.211	Employers Soc. Sec. Cost	1,938.00	1,735.00	Retirement Cost @ 10.51%
3.5210.044.221	Employers Retirement Cost	2,217.00	4,527.00	Hospitalization Cost @ \$4,930
3.5210.044.231	Employers Hospital Cost	2,264.00	93.00	Workers Compensation Cost
3.5210.044.232	Workers Compensation	134.00	305.00	
3.8100.044.392	Indirect Cost	580.00		Indirect Cost @ 1.82%
3.8200.044.399	Unbudgeted Federal Grant Fund	3,956.88	21,016.55	Federal Unbudgeted
	Total	36,427.88	49,557.55	

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

Expenditures: Salary and benefits for 1 Day Treatment assistant for 2010-2011 school year.

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

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5310.048.411	Supplies & Materials		7,227.00	Instructional Supplies, Red Ribbon, and Prom Promise
3.5850.048.312	Workshop Expenses		500.00	Workshop Expenses
3.6200.048.113	Salary - General Administ. Director		21,497.00	Salary - Director (25%)
3.6200.048.151	Salary - Office Personnel		11,267.00	Salary - Office Personnel (25%)
3.6200.048.184	Longevity Pay		1,300.00	Longevity Pay
3.6200.048.211	Employers Soc. Sec. Cost (7.65%)		2,606.00	Employers Soc. Sec. Cost
3.6200.048.221	Employers Retirement Cost (8.75%)		2,981.00	Employers Retirement Cost
3.6200.048.231	Employers Hospital Cost (5,196)		2,264.00	Employers Hospital Cost
3.6200.048.232	Employers Workers Compensation		300.00	Employers Worker's Compensation Insurance Cost
3.8100.048.392	Indirect Cost		539.00	Indirect Cost
3.8200.048.399	Unbudgeted Federal Grant Fund		66.48	Unbudgeted Reserve
	Total		50,547.48	

Explanation:

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

This grant has expired, although there may be some carryover to 2010-11.

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FEDERAL GRANT FUND

049 IDEA TITLE VI-B PRE-SCHOOL

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5230.049.121	Salary - Teacher	44,430.00		
3.5230.049.142	Salary - Teacher Assistant	164,533.00	188,917.00	8 Assistants to provide early intervention services
3.5230.049.162	Substitute Pay	1,500.00	2,500.00	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	1,500.00	2,500.00	Substitute Pay when teacher assistant subs for teacher
3.5230.049.181	Supplementary Pay	2,222.00		
3.5230.049.183	Bonus Pay	500.00	2,500.00	Bonus Pay
3.5230.049.184	Longevity Pay	16,423.00	1,000.00	Longevity Pay
3.5230.049.211	Employers Soc. Sec. Cost	18,654.00	15,102.00	Employers Social Security Cost
3.5230.049.221	Employers Retirement Cost	40,743.00	17,055.00	Employers Retirement Cost
3.5230.049.231	Employers Hospital Cost	1,140.00	40,743.00	Employers Hospital Cost
3.5230.049.232	Employers Workers Compensation Insurance	42,010.00		
3.5240.049.132	Salary - Speech Teacher	2,100.00		
3.5240.049.181	Supplementary Pay	3,374.00		
3.5240.049.211	Employers Soc. Sec. Cost	3,860.00		
3.5240.049.221	Employers Retirement Cost	4,527.00		
3.5240.049.231	Employers Hospital Cost	10,000.00		
3.5240.049.311	Contracted Services			
3.5241.049.132	Salary - Speech Teachers	40,914.00		Pay 1 speech therapist
3.5241.049.211	Employers Soc. Sec. Cost	3,130.00		Employers Social Security Cost @ 7.65%
3.5241.049.221	Employers Retirement Cost	3,580.00		Employers Retirement Cost @ 10.51%
3.5241.049.231	Employers Hospital Cost	4,527.00		Employers Hospital Cost @ \$4,930/employee
3.5241.049.311	Contracted Services - Speech	20,000.00		Contracted Speech Services
3.6200.049.151	Salary - Office Personnel	31,980.00		
3.6200.049.211	Employers Soc. Sec. Cost	2,446.00		
3.6200.049.221	Employers Retirement Cost	2,798.00		
3.6200.049.231	Employers Hospital Cost	4,527.00		
3.6201.049.151	Salary - Office Personnel	31,980.00		Salary for Office personnel
3.6201.049.211	Employers Soc. Sec. Cost	2,446.00		Employers Social Security Cost @ 7.65%
3.6201.049.221	Employers Retirement Cost	2,798.00		Employers Retirement Cost @ 10.51%
3.6201.049.231	Employers Hospital Cost	4,527.00		Employers Hospital Cost @ \$4,930/employee
3.6550.049.331	Contracted Pupil Transport	5,000.00		Contracted pupil transportation
3.8100.049.392	Indirect Cost	7,358.00		Indirect Cost
3.8200.049.399	Unbudgeted Federal Grant Fund	20,549.69	50,633.19	Federal Unbudgeted

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Total

432,174.69

444,052.19

Revenue: Monies are based on a formula including poverty, average expenditures, and ADM. This budget projects a slight increase for 10-11 compared to 09-10.

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

050 ESEA TITLE I - LEA BASIC PROGRAM		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.050.121	Salary Remedial and Supplemental K-12	1,337,003.00	1,299,215.00	38 teachers hired
3.5330.050.142	Salary - Teacher Assistant	122,318.00	181,310.00	6 teacher assistants
3.5330.050.143	Salary - Tutor (within the instructional day)	61,615.00	169,935.00	14 part time tutors
3.5330.050.162	Substitute Pay - Regular	40,250.00	46,000.00	Used when teachers paid out of Title I are out sick
3.5330.050.163	Staff Development Unallocated Substitute	2,000.00	1,180.00	Subs when Title I teachers attend staff development
3.5330.050.181	Supplement Pay	66,853.00	72,488.00	Supplement for teachers (5%)
3.5330.050.184	Longevity Pay	3,026.00	539.00	Longevity pay for teachers/assistants
3.5330.050.199	Overtime Pay	200.00		
3.5330.050.211	Employers Soc. Sec. Cost	124,945.00	134,946.00	Social Security for Title I Teachers/Assistants
3.5330.050.211	Employers Retirement Cost	133,823.00	135,858.00	Retirement for Title I Teachers/Assistants
3.5330.050.221	Employers Hospital Cost	211,366.00	227,483.00	Hospitalization Cost for Title I Teachers/Assistants
3.5330.050.231	Employers Workers Compensation	20,000.00	20,000.00	Title I portion of Worker's Compensation
3.5330.050.232	Contracted Services Other Pupil Support	338,305.00		Supplemental Services for Schools in 2nd year of improvement
3.5330.050.311	Workshop Expenses	29,000.00	1,900.00	Pays for staff development for Title I Staff
3.5330.050.312	Contracted Services Other Pupil Support	900.00		
3.5330.050.326	Travel	1,000.00	1,500.00	Travel allowance
3.5330.050.332	Telephone	1,500.00		
3.5330.050.341	Supplies & Materials (Periodicals)	7,500.00	128,743.00	Supplies used for direct instruction-above and beyond regular
3.5330.050.411	Computer Software & Supplies	2,000.00	2,000.00	Instructional software to be used in the classroom
3.5330.050.418	Lease/Purchase of Non-Capitalized Equip.	3,760.00		Purchase of Non Capitalized Classroom Equipment
3.5330.050.461	Lease/Purchase of Non-Capitalized Computer	79,000.00	6,000.00	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.462	Purchase of Computer Equipment	6,000.00	6,000.00	Capital Purchase of classroom computers
3.5330.050.542	SES Coordinator	34,008.00	11,000.00	Contracted to oversee Supplemental Services
3.5350.050.131	Supplement Pay	1,700.00		
3.5350.050.181	Employers Soc. Sec. Cost	2,732.00	842.00	Social Security for contract for Supplemental Services
3.5350.050.211	Employers Retirement Cost	3,124.00		
3.5350.050.221	Employers Hospital Cost	2,264.00		
3.5350.050.231	Contracted Services Other Pupil Support	369,621.00	395,328.00	Supplemental Education Services
3.5350.050.311	SES Coordinator	15,645.00	15,216.00	
3.5810.050.131	Supplement Pay	783.00		
3.5810.050.181	Employers Soc. Sec. Cost	1,257.00	1,164.00	Social Security Cost @ 7.65%
3.5810.050.211	Employers Retirement Cost	1,437.00	1,331.00	Retirement Cost @ 10.51%
3.5810.050.221	Employers Hospital Cost	2,264.00	2,264.00	Hospitalization Cost
3.5810.050.231	Employers Hospital Cost	2,264.00		

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3.5830.050.131	SES Coordinator	41,620.00	30,432.00		
3.5830.050.181	Supplement Pay	2,082.00	1,522.00		
3.5830.050.184	Longevity Pay	168.00			
3.5830.050.211	Employers Soc. Sec. Cost	3,356.00	2,444.00		
3.5830.050.221	Employers Retirement Cost	3,839.00	2,796.00		
3.5830.050.231	Employers Hospital Cost	5,659.00	4,527.00		
3.5870.050.135	Salary - Lead Teacher	103,529.00	39,499.00		Plans and implements Staff Development for LEA Improvement
3.5870.050.163	Staff Development Substitute	41,000.00	50,469.00		Sub for Staff Development
3.5870.050.181	Supplement Pay	5,177.00			
3.5870.050.184	Longevity Pay	1,216.00			
3.5870.050.197	Salary - Other Assignments (Extended Employment)		704.00		
3.5870.050.211	Employers Soc. Sec. Cost	11,546.00	6,936.00		Social Security for those paid from School Improve. Staff Dev.
3.5870.050.221	Employers Retirement Cost	9,618.00	2,607.00		Retirement Cost @ 10.51%
3.5870.050.231	Employers Hospital Cost	9,054.00	4,527.00		Hospitalization Cost
3.5870.050.311	School IMP Contracted Services School	69,000.00	77,500.00		Contracted Services for LEA School Improvement
3.5870.050.312	Workshop Expenses	68,758.00	278,743.00		Staff Development School Improvement
3.5870.050.418	Computer Software & Supplies	200.00			
3.5880.050.131	Salary - Parent Involvement	34,008.00	123,321.00		Licensed employees for parent centers
3.5880.050.146	Salary - Parent Involvement	24,432.00	25,000.00		Teacher Assistant
3.5880.050.181	Supplement Pay	1,701.00	6,200.00		Supplement
3.5880.050.184	Longevity Pay	3,401.00	4,500.00		Longevity for Parent Center Employees
3.5880.050.211	Employers Soc. Sec. Cost	4,861.00	12,165.00		Social Security Cost @ 7.65%
3.5880.050.221	Employers Retirement Cost	5,560.00	13,914.00		Retirement Cost @ 10.51%
3.5880.050.231	Employers Hospital Cost	6,791.00	18,108.00		Hospitalization Cost
3.5880.050.311	School IMP Contracted Services School	2,000.00	1,500.00		Contracted Services
3.5880.050.312	Workshop Expenses	8,000.00	1,000.00		Workshop Cost - Parent Involvement related
3.5880.050.332	Travel	1,400.00	1,400.00		Travel Parent Involvement related
3.5880.050.342	Postage	1,000.00	1,000.00		Postage
3.5880.050.411	Supplies	35,354.00	47,780.00		Used for Parent Involvement
3.6300.050.151	Salary - Office Personnel	33,829.00	43,000.00		Salary Title 1 Secretary
3.6300.050.184	Longevity Pay		1,400.00		Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	2,588.00	3,397.00		Social Security for Secretary
3.6300.050.221	Employers Retirement Cost	2,960.00	3,885.00		Retirement for Secretary
3.6300.050.231	Employers Hospital Cost	4,527.00	4,527.00		Hospitalization Cost Secretary
3.6300.050.311	Contracted Services Other Pupil Support	84,000.00	84,000.00		Contracted Services Director
3.6300.050.312	Staff Development	675.00			
3.6300.050.314	Print/Binding Fees	3,110.00	4,000.00		Cost for Printing for Title 1
3.6300.050.327	Rentals	15,000.00	14,000.00		Parent Center Rental Space & Copier
3.6300.050.342	Postage	800.00	1,129.00		Postage Expense for Title 1
3.6300.050.411	Supplies & Materials (Periodicals)	3,000.00			

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3.6300.050.462	Lease/Purchase of Non-Capitalized Computer	1,000.00	318,318.00	Transportation cost for choice schools
3.6550.050.331	Pupil Transportation - Contracted (Charter)	150,000.00	44,158.00	Indirect cost for system
3.8100.050.392	Indirect Cost	69,652.00	186,055.45	Unbudgeted Federal Grant Fund
3.8200.050.399	Unbudgeted Federal Grant Fund	94,023.58		
	Total	3,996,693.58	4,328,705.45	

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

Rockingham County Schools expected allotment this year is \$3,183,177.00 plus carryover and the budget indicates the planned use of this money.

Rockingham County has 13 elementary schools that receive Title I funds. In these schools the free and reduced lunch count is at or above the district average of 51.51%. In Rockingham County, Early Intervention is emphasized, therefore Title I services are concentrated in elementary schools with high poverty rates. In the 13 elementary schools that offer Title I services the percentages of students receiving free and reduced lunch is at or above the district average.

The preliminary budget is based on the 2008-2009 allotment.

There should be carryover around \$500,000.

051 ESEA TITLE I - MIGRANT REGULAR		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.051.135	Salary - Teacher	29,252.00	33,993.00	
3.5330.051.143	Salary - Tutors	85,998.00	83,092.00	4 full time equivalent tutors
3.5330.051.181	Supplement Pay	1,463.00	1,700.00	
3.5330.051.184	Longevity Pay	1,316.00	900.00	Longevity for employees
3.5330.051.211	Employers Soc. Sec. Cost	9,029.00	9,156.00	Social Security for Migrant Tutor Staff
3.5330.051.221	Employers Retirement Cost	10,328.00	9,742.00	Retirement for Migrant Staff
3.5330.051.231	Employers Hospital Cost	18,380.00	22,240.00	Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	1,520.00	1,400.00	Migrant portion of system worker's comp
3.5330.051.311	Contracted Services	1,475.00		
3.5330.051.312	Workshop Expenses	1,749.00	2,334.00	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel	5,000.00		Tutors travel
3.5330.051.411	Supplies & Materials	23,050.00	2,250.00	Supplies for Tutors/Recruiters
3.6110.051.341	Telephone	500.00	1,500.00	
3.6110.051.342	Postage		1,000.00	
3.6200.051.153	Salary - Migrant Recruiter	4,902.00	5,000.00	Salary for 4 Migrant Recruiters
3.6200.051.184	Longevity Pay	110.00	1,286.00	
3.6200.051.211	Employers Soc. Sec. Cost	383.00	481.00	Social Security cost for Director, Secretary and Recruiters
3.6200.051.221	Employers Retirement Cost	439.00	512.00	Retirement for Secretary/recruiters
3.6200.051.231	Employers Hospital Cost	679.00	2,037.00	Hospitalization Cost Secretary/Recruiter
3.6200.051.311	Contracted Services	40,000.00	11,000.00	
3.6200.051.332	Travel	9,800.00	6,500.00	Mileage cost
3.6200.051.341	Telephone	1,200.00		
3.6200.051.342	Postage	2,350.00	1,341.00	Postage
3.6300.051.113	Salary - Director	45,698.00	40,900.00	Salary for Director
3.6300.051.184	Longevity Pay	2,056.00	1,806.00	Longevity Cost Director
3.6300.051.211	Employers Soc. Sec. Cost	3,653.00	3,267.00	Social Security cost for Director
3.6300.051.221	Employers Retirement Cost	4,178.00	3,476.00	Retirement for Director
3.6300.051.231	Employers Hospital Cost	2,822.00	2,162.00	Hospitalization Cost Director
3.6300.051.341	Telephone	766.00		Phone for office & Cell Phone Service for Recruiters
3.6400.051.152	Salary - Technology Support	21,721.00	39,630.00	Data entry salary (75%)
3.6400.051.184	Longevity Pay	489.00	950.00	
3.6400.051.211	Employers Soc. Sec. Cost	1,699.00	3,104.00	
3.6400.051.221	Employers Retirement Cost	1,943.00	3,303.00	

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3.6400.051.231	Employers Hospital Cost	3,848.00	4,157.00	
3.6400.051.312	Workshop Expenses	1,000.00	500.00	
3.6400.051.411	Supplies & Materials	5,000.00	1,000.00	
3.8100.051.392	Indirect Cost	6,257.00	3,256.00	Indirect cost for system
3.8200.051.399	Unbudgeted Federal Grant Fund	5,372.20	0.57	

Total

355,425.20

304,975.57

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

060 IDEA VI-B HANDICAPPED		FEDERAL GRANT FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5210.060.121	Salary - Teachers	559,191.00	716,715.00	Salary for 15 teachers		
3.5210.060.133	Salary - Psychologist	213,605.00	232,474.00	Salary for 4 FTE psych's & 1 month each for 3 psych's		
3.5210.060.142	Salary - Teacher Assistants	1,185,927.00	1,461,221.00	Salary for 56.6915 teacher assistants		
3.5210.060.144	Salary - EC Interpreter	118,397.00	117,265.00	Salary for 4 interpreters		
3.5210.060.146	Salary - Teacher	24,000.00				
3.5210.060.162	Substitute Pay	10,500.00	10,500.00	Substitute Pay		
3.5210.060.167	Salary - TA Sub for Teachers	5,000.00	5,000.00	Sub pay for teacher assistants who subs for teachers		
3.5210.060.181	Salary - Supplement Pay	37,722.00	46,352.00	Supplementary Pay		
3.5210.060.183	Career Development/Incentive Pay		23,200.00	Bonus Pay		
3.5210.060.184	Longevity Pay	14,175.00	14,175.00	Longevity pay		
3.5210.060.189	Short Term Disability	3,000.00				
3.5210.060.211	Employers Soc. Sec. Cost	166,121.00	200,958.00	Employers Social Security Cost @ 7.65%		
3.5210.060.221	Employers Retirement Cost	180,518.00	222,788.00	Employers Retirement Cost @ 10.51%		
3.5210.060.231	Employers Hospital Cost	348,597.00	435,633.00	Employers Hospitalization Cost		
3.5210.060.232	Workers Compensation Cost	18,300.00	16,810.00	Workers Compensation Cost		
3.5210.060.311	Contracted Services - Communication Service	15,000.00	5,000.00	Contracted Interpreting services		
3.5240.060.132	Salary - Speech	38,920.00	42,550.00	Salary for 1 speech therapist		
3.5240.060.181	Salary - Supplement Pay	1,946.00		Supplement Pay		
3.5240.060.211	Employers Soc. Sec. Cost	3,126.00	3,255.00	Employers Social Security Cost @ 7.65%		
3.5240.060.221	Employers Retirement Cost	3,576.00	3,723.00	Employers Retirement Cost @ 10.51%		
3.5240.060.231	Employers Hospital Cost	4,527.00	4,527.00	Employers Hospitalization Cost		
3.5240.060.311	Contracted Services - Speech	120,000.00	32,400.00	Speech services - Individual		
3.5250.060.311	Contracted Services - Audiology	40,800.00	2,000.00	Contracted Audiology		
3.5840.060.145	Salary - Health Services	104,910.00	104,910.00	Salary for 3 day treatment qtr's		
3.5840.060.211	Employers Soc. Sec. Cost	8,026.00	8,026.00	Employers Social Security Cost @ 7.65%		
3.5840.060.221	Employers Retirement Cost	9,180.00	9,180.00	Employers Retirement Cost @ 10.51%		
3.5840.060.231	Employers Hospital Cost	13,581.00	13,581.00	Hospitalization Cost		
3.5840.060.311	Contracted Services	174,440.00	10,000.00	Contracted Physical/Occupational Therapy services		
3.6200.060.113	Salary - Director	75,178.00	75,178.00	Salary for 1 Exceptional Children Coordinator		
3.6200.060.151	Salary - Office	82,439.00	82,439.00	Salary for 2 office support personnel		
3.6200.060.184	Longevity Pay	5,000.00	3,800.00	Longevity Pay		
3.6200.060.211	Employers Soc. Sec. Cost	12,440.00	12,348.00	Employers Soc. Sec. Cost at 7.65%		
3.6200.060.221	Employers Retirement Cost	14,229.00	14,124.00	Employers Retirement Cost @ 10.51%		

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6200.060.231	Employers Hospital Cost	13,581.00	13,581.00	Employers Hospitalization Cost
6201.060.151	Salary - Office Personnel	20,418.00	20,418.00	Salary for .5 part time office support personnel
6201.060.211	Employers Soc. Sec. Cost	1,562.00	1,562.00	Employers Soc. Sec. Cost at 7.65%
6550.060.147	Salary - Bus Monitor	192,714.00	226,522.00	Salary for 10,7062 bus monitors
6550.060.211	Employers Soc. Sec. Cost	14,743.00	17,329.00	Employers Social Security Cost @ 7.65%
6550.060.221	Employers Retirement Cost	6,793.00	17,185.00	Employers Retirement Cost @ 10.51%
6550.060.231	Employers Hospital Cost	20,721.00	57,906.00	Employers Hospitalization Cost
8100.060.392	Indirect Cost	70,669.00	46,231.00	Indirect Cost
8200.060.399	Unbudgeted Federal Grant Fund	1,100,281.00	159,473.29	Unbudgeted funds
	Total	5,053,853.00	4,490,339.29	

Explanation: Revenue: Monies are based on a formula that includes poverty, average expenditures, and ADM. This budget projects the same allotment for 10-11 as we received in 09-10.

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

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FEDERAL GRANT FUND

082 IDEA VI-B STATE IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
3.5110.082.121	Salary - Teacher			Salary for .25 math lead
3.5110.082.184	Longevity Pay			Longevity pay
3.5110.082.211	Employers Soc. Sec. Cost			Social Security Cost
3.5110.082.221	Employers Retirement Cost			Retirement Cost
3.5110.082.231	Employers Hospital Cost			Hospitalization Cost
3.5210.082.163	Sub-Pay for Workshops			Workshop Expenses
3.5210.082.211	Employers Soc. Sec. Cost			Social Security Cost
3.5210.082.232	Workers Compensation			Workers Compensation Cost
3.5210.082.312	Workshop Expenses			Workshop Expenses
3.5210.082.411	Supplies & Materials			Supplies & Materials for math/reading grant
3.8100.082.392	Indirect Cost			Indirect Cost
3.8200.082.399	Unbudgeted Federal Grant Fund			
	Total	-	-	

Explanation:
 Monies are received to support State Improvement Project initiatives. We support both reading and math foundations training for teachers systemwide.

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

03 TITLE II - IMPROVING TEACHER QUALITY

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
1.5110.103.121	Salary - Teacher	513,600.00	500,800.00	14.5 teachers hired
1.5110.103.162	Substitute Pay for Sick	15,500.00	10,923.00	Money to cover subs for Title II teachers - Sick days
1.5110.103.163	Substitute Pay for Sick	25,000.00		
1.5110.103.181	Supplement	23,959.00	28,600.00	Supplement for Teachers in Title II
1.5110.103.183	ABC Bonus			Bonus money for those teachers working at a qualifying school
1.5110.103.211	Social Security	44,222.00	41,335.00	Social Security for Title II Teachers/Assistants
1.5110.103.221	Retirement	47,036.00	43,093.00	Retirement for Title II Teachers/Assistants @ 10.51%
1.5110.103.231	Hospitalization	70,169.00	60,277.00	Hospitalization Cost for Title II Teachers/Assistants @ \$4,930/employee
1.5110.103.232	Workers Compensation Insurance	2,741.00	3,500.00	Title II portion of Worker's Compensation
1.5110.103.312	Workshop Expenses	38,993.00	6,143.00	
1.8100.103.392	Indirect Cost	14,218.00	7,495.00	Indirect cost for system @ .852%
1.8200.103.399	Unbudgeted Federal Grant Fund	18,062.33	1.00	
	Total	813,500.33	702,167.00	

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

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

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104 TITLE III - LANGUAGE ACQUISITION		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5270.104.135	Salary - Lead Teacher	25,716.00		
3.5270.104.142	Salary - Teacher Assistant	23,713.00	24,137.00	Salary Teacher Assistant for ESL program
3.5270.104.163	Sub. Workshop		392.00	Sub for workshop sub
3.5270.104.181	Supplement		2,300.00	Supplement for Teachers paid out of 104
3.5270.104.184	Longevity Pay	579.00	900.00	Longevity Pay
3.5270.104.211	Employers Soc. Sec. Cost	3,826.00	2,121.00	Social Security for Teachers/Assistants
3.5270.104.221	Employers Retirement Cost	5,256.00	2,225.00	Retirement for Teachers/Assistants @ 10.51%
3.5270.104.231	Employers Hospital Cost	7,394.00	4,157.00	Hospitalization Cost for Teachers/Assistants @ \$4,930/employee
3.5270.104.232	Workers' Compensations	343.00	700.00	Title III Portion of Workers' Compensation
3.5270.104.312	Workshop Expenses		2,430.00	Staff Development
3.5270.104.332	Travel	-	1,000.00	Travel for staff
3.5270.104.411	Instructional Supplies	456.00	1,737.00	Supplies to be used for Instruction
3.5330.104.121	Salary Limited English Proficient Teachers	19,869.00	43,277.00	
3.5330.104.162	Substitute Pay		1,000.00	
3.5330.104.181	Supplement Pay	993.00		
3.5330.104.184	Longevity Pay	2.00		
3.5330.104.211	Employers Soc. Sec. Cost	1,596.00	3,387.00	
3.5330.104.221	Employers Retirement Cost	2,193.00	3,523.00	
3.5330.104.231	Employers Hospital Cost	2,452.00	4,157.00	
3.8100.104.392	Indirect Cost	1,718.00	1,051.00	
3.8200.104.399	Unbudgeted Federal Grant Fund	0.51		Paid to system to cover administration expenses
	Total	96,106.51	98,494.00	
<p>Explanation:</p> <p>Title III Language Acquisition (PRC 104) is a federally funded program. This is a program to supplement services for immigrant and Limited English Proficient Students. Translation services, and 50% teaching position are taken from this budget to supplement instruction for Limited English Proficient Students.</p> <p>The budget indicates the planned use of this money for the students of Rockingham County Schools.</p>				

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

105 TITLE I SCHOOL IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.105.142	Salary - Teacher Assistant		21,330.00	Salary for teacher assistant
3.5330.105.211	Employers Soc. Sec. Cost		1,632.00	Social Security Cost
3.5330.105.221	Employers Retirement Cost		1,736.00	Retirement Cost @ 10.51%
3.5330.105.231	Employers Hospital Cost		4,157.00	Hospital Cost @ \$4,930/employee
3.5330.105.312	Workshop Expenses	11,306.00		Workshop Expenses
3.5330.105.411	Supplies & Materials	24,845.00	47,675.00	Instructional Supply
3.5330.105.462	Lease/Purchase of Non-Capitalized Computer	7,000.00		Non Capital Computer Equipment
3.8100.105.392	Indirect Cost	785.00	826.00	Indirect Cost
3.8200.105.399	Unbudgeted Federal Grant Fund	4,457.03	0.54	
	Total	48,393.03	77,356.54	

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

FEDERAL GRANT FUND
107 EDUCATIONAL TECHNOLOGY-FORMULA

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.107.163	Substitute Pay		7,497.00	
3.5110.107.197	Salary - Summer Workshop Instructor		14,462.00	
3.5110.107.211	Employers Soc. Sec. Cost		1,680.00	
3.5110.107.221	Employers Retirement Cost		1,265.00	
3.5110.107.461	Lease/Purchase of Non-Capitalized Equip.			
3.5860.107.163	Substitute Pay	3,238.00		
3.5860.107.197	Salary - Summer Workshop Instructor	6,000.00		
3.5860.107.211	Employers Soc. Sec. Cost	459.00		
3.5860.107.221	Employers Retirement Cost	631.00		
3.8100.107.392	Indirect Cost	188.00	269.00	0.895%
3.8200.107.399	Unbudgeted Federal Grant Funds	0.86	289.00	
	Total	10,516.86	25,462.00	

Explanation:

These are funds for year 2 of 2-Year EETT Program

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND

118 IDEA VI-B SPECIAL NEEDS TARGET

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5210.118.163	Substitute Pay	1,429.00		
3.5210.118.197	Salary - Summer Workshop Instructor	900.00		
3.5210.118.211	Employers Soc. Sec. Cost	109.00		
3.5210.118.312	Workshop Expenses	1,000.00		
3.5210.118.411	Supplies & Materials	1,841.00		
3.5330.118.121	Salary - Teacher	4,843.00		
3.5330.118.211	Employers Soc. Sec. Cost	370.00		
3.5330.118.221	Employers Retirement Cost	509.00		
3.5330.118.231	Employers Hospital Cost	986.00		
3.8100.118.392	Indirect Cost	218.00		
	Total	12,205.00		

FEDERAL GRANT FUND

140 ARRA - EDUCATION STABILIZATION

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5400.140.151	Salary - Office	633,087.00	835,047.00	
3.5400.140.211	Employers Soc. Sec. Cost	48,431.00	63,881.00	Budgeted @ 7.65%
3.5400.140.221	Employers Retirement Cost	66,537.00	73,067.00	Budgeted @ 10.51%
3.5400.140.231	Employers Hospital Cost	103,509.00	108,648.00	Budgeted @ \$4,930/employee (11)
3.6110.140.151	Salary - Office	10,526.00	42,106.00	
3.6110.140.211	Employers Soc. Sec. Cost	805.00	3,221.00	Budgeted @ 7.65%
3.6110.140.221	Employers Retirement Cost	1,106.00	3,684.00	Budgeted @ 10.51%
3.6110.140.231	Employers Hospital Cost	1,232.00	4,527.00	Budgeted @ \$4,930/employee (1)
3.6540.140.173	Salary - Custodian	1,593,226.00	1,024,136.00	
3.6540.140.211	Employers Soc. Sec. Cost	121,882.00	78,346.00	Budgeted @ 7.65%
3.6540.140.221	Employers Retirement Cost	167,448.00	89,612.00	Budgeted @ 10.51%
3.6540.140.231	Employers Hospital Cost	327,286.00	183,887.00	Budgeted @ \$4,930/employee (60.62)
3.6610.140.151	Salary - Office	252,719.00	336,411.00	
3.6610.140.211	Employers Soc. Sec. Cost	19,333.00	25,735.00	Budgeted @ 7.65%
3.6610.140.221	Employers Retirement Cost	26,561.00	29,436.00	Budgeted @ 10.51%
3.6610.140.231	Employers Hospital Cost	24,645.00	31,689.00	Budgeted @ \$4,930/employee (5)
3.6620.140.151	Salary - Office	539,229.00	539,229.00	
3.6620.140.211	Employers Soc. Sec. Cost	41,251.00	41,251.00	Budgeted @ 7.65%
3.6620.140.221	Employers Retirement Cost	56,673.00	47,183.00	Budgeted @ 10.51%
3.6620.140.231	Employers Hospital Cost	62,105.00	57,040.00	Budgeted @ \$4,930/employee (12.6)
3.6820.140.211	Employers Soc. Sec. Cost	21,924.00		
3.6820.140.221	Employers Retirement Cost	1,677.00		
3.6820.140.231	Employers Hospital Cost	2,304.00		
3.6940.140.151	Salary - Office	2,465.00	163,213.00	
3.6940.140.211	Employers Soc. Sec. Cost	131,049.00	12,486.00	Budgeted @ 7.65%
3.6940.140.221	Employers Retirement Cost	10,025.00	14,281.00	Budgeted @ 10.51%
3.6940.140.231	Employers Hospital Cost	12,323.00	15,845.00	Budgeted @ \$4,930/employee (3.5)
3.8200.140.399	Unbudgeted Federal Grant Fund	2,362.66	4.00	
Total		4,295,493.66	3,823,965.00	

ROCKINGHAM COUNTY SCHOOLS

141 ARRA - TITLE I		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.141.121	Salary - Teacher	888,334.00	1,189,490.00	
3.5330.141.143	Tutors		40,000.00	
3.5330.141.162	Substitute Pay	22,450.00	33,400.00	
3.5330.141.181	Supplement	44,178.00	59,478.00	
3.5330.141.184	Longevity Pay	3,774.00		
3.5330.141.211	Employers Soc. Sec. Cost	73,343.00	101,160.00	
3.5330.141.221	Employers Retirement Cost	81,925.00	101,665.00	
3.5330.141.231	Employers Hospital Cost	113,628.00	138,844.00	
3.5330.141.232	Employers Workers Compensation Insurance	9.00		
3.5830.141.131	Salary - Tutor	34,420.00		
3.5830.141.181	Supplement Pay	1,721.00		
3.5830.141.211	Employers Soc. Sec. Cost	2,765.00		
3.5830.141.221	Employers Retirement Cost	3,162.00		
3.5830.141.231	Employers Hospital Cost	4,527.00		
3.5880.141.411	Supplies & Materials		60,353.00	
3.8100.141.392	Indirect Cost	23,191.00	18,607.00	
3.8200.141.399	Unbudgeted Federal Grant Fund	108,568.69	658,898.44	
	Total	1,405,995.69	2,401,895.44	

Explanation:
 The American Recovery and Reinvestment Act (ARRA) is the source for PRC 141 funds. These funds were allocated to Title I Schools. During the 2009-2010 school year these funds were used to save 22.15 teaching positions and during the 2010-2011 school year 27.5 teaching positions will be maintained.

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND
142 ARRA - TITLE 1 SCHOOL IMPROVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.142.311	Contracted Services - Staff Development	27,500.00		
3.5330.142.411	Supplies & Materials	27,050.00		
3.8100.142.392	Indirect Cost	993.00		
3.8200.142.399	Unbudgeted Federal Grant Fund	29.14		
	Total	55,572.14		

This money is available only for Title I Schools in School Improvement. These stimulus funds are to be used to save teaching positions. These funds will expire in September 2011.

ROCKINGHAM COUNTY SCHOOLS

144 ARRA-IDEA VIB		FEDERAL GRANT FUND		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET			
APPROPRIATIONS						
3.5210.144.121	Salary - Teacher	439,495.00	74,079.00	Salary for 11 teachers		
3.5210.144.142	Salary - Teacher Assistant	560,160.00	416,881.00	Salary for 23 teacher assistants		
3.5210.144.144	Salary - Interpreter	119,848.00	105,539.00	Salary for 4 interpreters		
3.5210.144.146	Salary - Teacher	40,000.00	52,025.00	Summer contracted staff		
3.5210.144.162	Substitute Pay	10,000.00	5,000.00	Substitute pay		
3.5210.144.163	Substitute Pay		10,000.00	Substitute pay for workshops		
3.5210.144.181	Supplement Pay	17,500.00				
3.5210.144.211	Employers Soc. Sec. Cost	90,806.00	50,760.00	Social Security Cost @ 7.65%		
3.5210.144.221	Employers Retirement Cost	102,779.00	56,746.00	Retirement Cost @ 10.51%		
3.5210.144.231	Employers Hospital Cost	191,888.00	114,533.00	Hospitalization Cost @ \$4,930 (38)		
3.5210.144.311	Contracted Services		20,000.00	Contracted Interpreting services		
3.5210.144.312	Workshop Expenses		10,000.00	Workshop expenses		
3.5210.144.326	Contracted Services		5,000.00	Repair/maintenance		
3.5210.144.411	Supplies & Materials		47,000.00	Supplies & materials for math/reading grant & other		
3.5210.144.461	Lease/Purchase of Non-Capitalized Equip.		5,000.00	Equipment under \$2000		
3.5210.144.462	Computer Equipment		100,000.00	Computer equipment under \$2000		
3.5210.144.541	Purchase of Equipment		5,000.00	Equipment over \$2000		
3.5240.144.311	Contracted Services		150,000.00	Speech services - Business		
3.5250.144.311	Contracted Services		40,800.00	Audiology services - Business		
3.5840.144.311	Contracted Services		208,260.00	Physical Therapy services - Business		
3.8100.144.392	Indirect Cost	28,619.00	15,879.00	Indirect cost @ 1.82%		
3.8200.144.399	Unbudgeted Federal Grant Fund	41,686.08	1,489,155.21	Federal unbudgeted		
	Total	1,642,781.08	2,981,657.21			

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ROCKINGHAM COUNTY SCHOOLS

Explanation:

This budget reflects the second year of stimulus money expenditures. These monies can only be used for special education. Monies are utilized to maintain program and save staff positions.

School age:

ARRA funds are formula funds and can only be used for items allowable for PRC60 (IDEA). In other words, these additional monies can only be used for special education purposes.

The intent of all ARRA monies is to save jobs and stimulate the economy. Federal guidelines noted the following suggested uses for these (special education) ARRA funds:

- Assistive technology (AT) devices/ training on uses to access general curriculum
- Intensive district-wide professional development
- Develop/expand capacity to collect/use data
- Expand inclusive placement options for preschoolers
- Develop job placements for youths with disabilities.

Monies received must be used by September 30, 2011.

ARRA funds are being used to offset the redirection of state paid positions that had been used for EC staff in order to maintain EC staff (jobs and services). Please note that this transfer of staff from EC to general education is allowable due to our excellent CIPP report. In addition ARRA funds are being used to bring EC preschool and self contained classes to the technology standard of general education classes. Also note that we must spend 1.5% of these monies for private school special education students.

The actual use of ARRA school age funds includes teachers and teacher assistants (maintain jobs), sign language interpreters (maintain and expand jobs), special education training opportunities (tuition and subs), equipment including computers, and contracted related services (speech, audiology, PT and OT).

ROCKINGHAM COUNTY SCHOOLS

145 ARRA-IDEA PRE-SCHOOL		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5230.145.121	Salary - Teacher	35,380.00	34,040.00	Salary for preschool teacher
3.5230.145.146	Salary - Teacher	2,093.00	2,050.00	Salary for summer screening staff
3.5230.145.162	Substitute Pay		300.00	Substitute pay
3.5230.145.181	Bonus Pay	1,769.00		
3.5230.145.211	Employers Soc. Sec. Cost	3,002.00	2,784.00	Social Security Cost @ 7.65%
3.5230.145.221	Employers Retirement Cost	3,434.00	3,158.00	Retirement Cost @ 10.51%
3.5230.145.231	Employers Hospital Cost	4,527.00	4,527.00	Hospitalization Cost @ \$4,930/employee
3.5230.145.411	Supplies & Materials		1,275.00	Instructional supplies
3.5240.145.146	Salary - Teacher	7,083.00		
3.5240.145.211	Employers Soc. Sec. Cost	542.00		
3.5240.145.221	Employers Retirement Cost	620.00		
3.5241.145.146	Salary - Teacher		7,380.00	Salary for 2 months @ 70% for speech therapist
3.5241.145.211	Employers Soc. Sec. Cost		565.00	Social Security Cost
3.5241.145.221	Employers Retirement Cost		646.00	Retirement Cost
3.8100.145.392	Indirect Cost	1,064.00	612.00	Indirect Cost
3.8200.145.399	Unbudgeted Federal Grant Fund	1,328.65	57,850.23	Federal unbudgeted
	Total	60,842.65	115,187.23	
<p>Explanation: This budget reflects the second year of stimulus money expenditures. These monies can only be used for special education. Monies are utilized to maintain program and save staff positions. Preschool:</p>				
<p>ARRA funds are formula funds and can only be used for items allowable for PRC49 (IDEA preschool). In other words, these additional monies can only be used for special education preschool purposes. The intent of all ARRA monies is to save jobs and stimulate the economy. All funds must be used by September 30, 2011.</p>				

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND
146 ARRA-EDUCATION TECHNOLOGY

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5110.146.181	Supplement	-	2,365.00	
3.5110.146.184	Longevity	-	709.00	
3.5110.146.211	Employers Soc. Sec. Cost	-	235.00	
3.5110.146.221	Employers Retirement Cost	-	269.00	
3.5860.146.146	Salary - Teacher	-	44,430.00	
3.5860.146.211	Employers Soc. Sec. Cost	-	3,399.00	
3.5860.146.221	Employers Retirement Cost	-	3,888.00	
3.5860.146.231	Employers Hospital Cost	-	4,527.00	
3.8100.146.392	Indirect Cost	-	645.00	
3.8200.146.399	Unbudgeted Federal Grant Fund	-	2,102.00	
	Total	-	62,569.00	

Explanation:
 The money is stimulus money or ARRA funds. The purpose of the grant is to expand technology support to schools.
 There is a mandatory requirement to spend 25% on professional development. We would like to keep this money in the county rather than pay for another outside consultant. This is year 2 of a 2 year ARRA funding.

ROCKINGHAM COUNTY SCHOOLS

148 ARRA - MCKINNEY VENTO		FEDERAL GRANT FUND		
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
3.5330.148.121	Salary - Teacher	7,332.00		
3.5330.148.181	Supplementary Pay	367.00		
3.5330.148.211	Employers Soc. Sec. Cost	589.00		
3.5330.148.332	Travel	1,000.00		
3.5330.148.411	Supplies & Materials	1,500.00	12,968.00	Supplies to be used for instruction
3.6550.148.331	Transportation	3,941.00	2,979.00	Transportation cost for homeless students
3.8100.148.392	Indirect Cost	268.00	172.00	To cover administrative expenses
3.8200.148.399	Unbudgeted Federal Grant Fund	2224.35		
	Total	17,221.35	16,119.00	
	Total	18,522,884.63	20,218,416.83	
Explanation:				
ARRA McKinney Vento Funds are a grant from the Federal Government based on the number of homeless students reported in Rockingham County. The above budget indicates the planned use of these funds for the 2010-11 school year to benefit Homeless Students.				

Capital Outlay Fund

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2010 - 2011 BUDGET	2009 - 2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
REVENUE				
4.4110.000.000	County Appropriation	1,151,525	1,151,525	Consists of \$381,750 from the county for categories II & III. and \$769,775 from the school systems capital reserve building fund for category I.
4.4840.000.000	Insurance Settlement		14,850	
4.4910.000.000	Fund Balance Appropriated		501,362	
4.3400.077.000	Capital Building Funds		149,037	
	Total	<u>1,151,525</u>	<u>1,816,774</u>	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2010 - 2011 BUDGET	2009 - 2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
CATEGORY 1				
APPROPRIATIONS				
4.9000.077.512	Land Additions to Existing Sites		137,475	Purchase of 5 parcels of property adjacent to Douglass School
4.9000.801.529	Roofs-Replacement/Repair	60,000	300,000	Roof Replacements as identified
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ	75,000	92,598	Upkeep/replacement of HVAC Equipment
4.9003.801.529	Code/Security Improvements/Repair		32,500	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg. Reg.
4.9005.801.529	Floor Coverings/Refinishing	81,504	56,000	Wooden gym floors, tile, carpet
4.9006.801.529	Covered Walkways		15,000	Installation/renovation as identified
4.9007.801.529	Classroom/Building Renovations	30,000	80,000	Renovations & projects as identified
4.9008.801.529	Paving/Gravel/Sealing	30,000	90,000	Parking lot paving, repair, striping
4.9009.801.529	Emergency Repair	15,000	25,000	Emergency repairs to buildings
4.9010.801.529	Grounds Improvement	10,000	71,562	Playgrounds, tree service, fencing, grading, seeding
4.9013.801.529	General Repair	25,000	58,000	General upkeep of buildings as identified
4.9014.801.529	Communications/Intercom/Fire System	15,000	35,500	Replace/Repair as identified
4.9019.801.529	Bus Garage Equipment	12,000	12,000	Equipment for bus garage
4.9025.801.529	Mobile Units - (4 units)	5,000	10,000	Relocate mobile unit(s)
4.9031.801.529	Boiler Replacement/Parts	40,000	48,000	Upkeep/replacement of boilers & equipment
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	83,632	120,177	Repair/replace/upgrade/parts for bleachers/fencing/ tracks
4.9041.801.529	Auditorium-Parts/Upgrades/Curtains	33,000	50,000	As identified
4.9042.801.529	Swimming Pool - RCHS	100,000	40,000	Repair of pool, equipment
4.9043.801.529	OCR Facility Upgrades	154,639		Office of Civil Rights facility requirements/upgrades
TOTAL		769,775	1,273,812	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND				
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009 - 2010 BUDGET	COMMENTS
CATEGORY 11				
APPROPRIATIONS				
4.5110.802.541	Technology Equipment, etc.	45,000	57,500	Technology needs other than computers, printers, hardware
4.5110.802.542	Computer/Printers	59,111	120,000	Computer, printer, hardware
4.5400.801.541	School Capital Outlay	130,000	170,000	Money allocated to schools based on ADM
4.5401.801.541	Equipment/Furnishings	20,000	50,823	School needs as identified
4.6550.801.551	Bus Garage /Equipment			Equipment needs
4.6550.802.542	Bus Garage Computers/Equipment	3,000	3,000	Computers/printers/etc.
4.6610.801.542	Finance Dept. - Equipment	9,336	20,177	Lease on AS400 Computer
4.6820.802.542	TIMS, N.C. Wise Equipment	8,000	25,000	Computers/Printers
	TOTAL	274,447	446,500	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND		2010 - 2011 BUDGET	2009 - 2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
CATEGORY III				
APPROPRIATIONS				
1.6580.801.551	Maintenance Vehicles/Equipment	19,303	74,962	Lease & Purchase/Repair parts/Equipment Purchases of Activity Buses
1.9301.881.551	Activity Buses	88,000	21,500	
	TOTAL	107,303	96,462	
	GRAND TOTAL	1,151,525	1,816,774	

School Food Service Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SCHOOL FOOD SERVICE DESCRIPTION	2010-2011 BUDGET		2009-2010 BUDGET		COMMENTS
REVENUE						
5.3811.035.000	USDA Grants - Regular	3,300,000		3,700,000		Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	311,000		380,000		Value of USDA donated food
5.4311.035.000	Paid Student Breakfast Sales	42,000		52,000		Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	7,690		10,000		Cafeteria sales by approved student status
5.4313.035.000	Adult Breakfast Sales	-		100		Cafeteria sales to school staff
5.4314.035.000	Paid Student Lunch Sales	645,000		1,161,400		Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	43,770		52,800		Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	119,000		141,000		Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	844,960		958,500		Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	15,600		18,300		Sales to outside agencies(Headstart,Daycare)
5.4322.035.000	Catered Lunch Sales	86,500		104,100		Sales to outside agencies(Headstart,Daycare)
5.4323.035.000	Suppers & Banquets	6,300		6,300		
5.4324.035.000	Catered Supplements	24,440		34,000		
5.4341.035.000	State Kindergarten Reimbursement	15,850		13,950		
5.4430.035.000	Contributions & Donations	1,000		1,000		
5.4450.035.000	Interest Earned on Investments	1,000		1,000		Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	1,000		1,000		Rebates, commissions, return check fees
5.4922.035.000	Transfer from Local Current Expense Fund	331,500		350,000		Indirect Cost Allocated
TOTAL		5,796,610		6,985,450		

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ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	SCHOOL FOOD SERVICE DESCRIPTION	2010-2011 BUDGET		2009-2010 BUDGET		COMMENTS
APPROPRIATIONS						
.7200.035.151	Office Personnel	133,900	132,000		Salaries for office personnel	
.7200.035.165	Substitutes	82,280	141,000		Salary for warehouse/delivery person	
.7200.035.171	Drivers	62,700	62,700		Salaries for cafeteria employees	
.7200.035.174	Child Nutrition Employees	1,096,260	1,345,000		Salaries for cafeteria managers	
.7200.035.176	Managers	356,000	502,500		Salaries for applicable employees	
.7200.035.184	Longevity Pay	37,410	41,400		Payments for applicable employees	
.7200.035.185	Bonus Leave Pay	3,300	3,300			
.7200.035.188	Annual Leave	11,250	11,250		Pay out of annual leave for retirement/resignations	
.7200.035.189	Payments for Short Term Disability	7,180	3,800		Short-term disability for approved workers	
.7200.035.199	Overtime Pay	700	700			
.7200.035.211	Employers Soc. Sec. Cost	133,000	165,600		Budgeted at 7.65%	
.7200.035.221	Employers Retirement Cost	149,060	168,500		Budgeted at 10.51%. Increased from 8.14%	
.7200.035.231	Employers Hospital Cost	564,420	557,500		Budgeted at \$4,930/employee	
.7200.035.232	Workers Compensation	124,000	118,500			
.7200.035.233	Employers Unemployment Ins.	500	500			
.7200.035.312	Workshop Expenses/Allowable Travel	14,000	13,200		Training for all child nutrition employees	
.7200.035.314	Printing & Binding Fees	13,700	12,900		Printing of Free/Reduced applications & menus	
.7200.035.326	Contracted Repairs & Maintenance	15,940	17,550		Annual Hood/Fire Protection inspections & repairs	
.7200.035.327	Rentals/Leases	560	750		Uniforms for delivery person, pagers	
.7200.035.329	Other Property Services	800	800			
.7200.035.332	Travel	14,100	19,800		Travel between schools, meetings, banks	
.7200.035.344	Mobile Communications	1,300	1,000			
.7200.035.361	Member Dues & Fees	700	700			
.7200.035.372	Vehicle Liability Insurance	1,200	1,400		Liability insurance on delivery truck/van	
.7200.035.411	Supplies & Materials	7,300	5,400		Software, printer cartridges, cafeteria/office supplies	
.7200.035.418	Computer Software/Supplies	24,520	22,200			
.7200.035.422	Repair Parts/Materials	60,000	75,000		Cafeteria equipment repair parts	
.7200.035.451	Purchased Food	2,000,000	2,500,000		Food purchased for use in cafeterias	
.7200.035.452	Commodity Foods	311,000	380,000			
.7200.035.453	Food Processing/Other Supplies	200,860	285,000		Utensils, disposables, cleaning, sanitizing supplies	

ROCKINGHAM COUNTY SCHOOLS

5.7200.035.462	Purchase of Non-Capitalized Equip.	3,000	10,000	Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	12,030	10,000	New equipment to replace items not repairable
5.7200.035.571	Depreciation	22,140	25,500	Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	331,500	350,000	Indirect Cost calculated by USDA formula
	TOTAL	5,796,610	6,985,450	

Child Nutrition is an enterprise fund operated similar to private business. Revenues are generated primarily from sales of meals to students, federal reimbursement for meals served and some catered meals to child care agencies outside the school system. Expenses are paid from these funds. Child Nutrition must maintain a separate budget not only for local purposes, but also for state and federal regulations as set forth in Federal Register, Subchapter A. Due to extreme increases in food and supply cost and nutrition standards and mandates, Child Nutrition has been unable to generate funds to pay indirect cost. The state expects Child Nutrition programs to provide foods of higher nutrition standards but does not provide funding to offset the higher costs. In addition, the state does not provide any funding to support cost of living increases.

Special Fund

ROCKINGHAM COUNTY SCHOOLS

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
REVENUE 6.4210.701.000	Tuition and Fees	557,347	685,756	
Total		<u>557,347</u>	<u>685,756</u>	

701 SCHOOL AGE CHILD CARE

SPECIAL FUND

ACCOUNT CODE	DESCRIPTION	2010-2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
6.7100.701.178	Salary - Hourly Associates	400,000	505,000	Salary for hourly associates
6.7100.701.184	Longevity Pay	2,500	2,500	Longevity Pay
6.7100.701.185	Bonus Leave Pay	500	500	Bonus Leave Pay
6.7100.701.188	Annual Leave Pay	500	1,500	Annual Leave Pay
6.7100.701.189	Short Term Disability	500	3,000	Short Term Disability Pay
6.7100.701.199	Overtime Pay		100	Overtime Pay
6.7100.701.211	Employers Soc. Sec. Cost	30,906	39,214	Budgeted @ 7.65%
6.7100.701.221	Employers Retirement Cost	32,476	30,853	Budgeted @ 10.51%
6.7100.701.231	Employers Hospital Cost	44,370	40,743	Budgeted @ \$4,930/employee
6.7100.701.232	Workers Compensation	3,000	3,075	Workers Compensation
6.7100.701.233	Unemployment	5,550	11,645	Unemployment Cost
6.7100.701.312	Staff Development	1,500	2,500	Workshop Expenses
6.7100.701.314	Printing & Binding	500	1,000	Printing & Binding
6.7100.701.332	Travel	3,000	5,000	Itinerant travel
6.7100.701.333	Field Trips	7,000	7,000	Field Trips
6.7100.701.341	Telephone	3,500	5,000	Telephone charges
6.7100.701.342	Postage	100	150	Postage cost
6.7100.701.411	Supplies & Materials	6,000	6,156	Office Supplies
6.7100.701.422	Repair, Parts, & Materials	1,000	4,500	Contracted repairs
6.7100.701.459	Food/Snacks	2,500	5,000	Food/snacks purchase for kids
6.7100.701.461	Non-Capital Equipment	1,000	4,000	Equipment under \$2000
6.7100.701.462	Computer Equipment	1,000		
6.8100.701.392	Indirect Cost	9,945	7,320	Budgeted at 1.82%
	Total	557,347	685,756	

Explanation:

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

Other Restricted Funds

FUND 8 - OTHER RESTRICTED FUNDS		2010 - 2011	2009-2010	COMMENTS
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUES				
8.4490.032.000	Miscellaneous - Exceptional Children	575,575	670,900	Funds anticipated from Day Treatment reimbursements, grants, etc.
8.4910.032.000	Fund Balance Appropriated - EC	95,325		This is the carryover from a Reading/Math Grant received in 04-05
8.4910.034.000	Fund Balance Appropriated - AIG	3,000		
8.4490.049.000	Preschool Income	534,060	569,840	Anticipated funding for 136 More at Four students
8.4890.050.000	Parent Center		1,000	Contributions to Program
8.4910.050.000	Fund Balance Appr. - Parent Ctr	4,000	6,303	Carryover
8.4890.051.000	Migrant		200	
8.4910.051.000	Fund Balance Appr. - Migrant		850	Carryover of Migrant Grant
8.4910.055.000	Fund Balance Appr. - Early College		2,000	
8.4470.069.000	Miscellaneous Rev. - Remediation	7,374	8,005	
8.4910.069.000	Fund Balance Appropriated - Remediation		145	
8.3700.301.000	ROTC Reimbursement	261,000	247,441	Estimated reimbursement for four schools
				Army - Morehead
				Air Force - McMichael/Rockingham
				Marines - Reidsville
8.3701.305.000	Medicaid Administrative Outreach Prog.	195,000	195,000	Administrative Outreach Claiming (AOC) is Medicaid funding based on submitted claims from collected time sample data documenting eligible administrative duties performed that are associated with the provision of Medicaid services in the schools.
				Exceptional Children Program
8.3700.306.000	Medicaid Reimbursement Program	30,000	60,000	
8.4910.306.000	Fund Balance Appropriated-Medicaid	43,217	39,636	
8.4910.403.000	Fund Balance Appropriated-Quality Sch	4,600	7,680	
8.4210.410.000	Early Childhood Center	289,884	383,636	
8.4910.574.000	Fund Balance Appropriated - RC Ed. Found.	5,655		
8.4910.585.000	Fund Balance Approp. RAF - Social Workers' I	2,521	15625	
8.4470.589.000	SPARK	5,550		
8.4470.591.000	School Health Coordinator - RAF	49,388	54,171	
8.4910.591.000	Fund Balance Appropriated - School Health	8,715		Fund Balance from local will be transferred here to cover local share.
8.4470.596.000	RAF - Science Classroom	92,600		
8.4490.715.000	Technology	906,984	709,700	Reimbursements and Erate reimbursement on phones, internet, & hosting
8.4140.801.000	Local Government Sales Tax	85,000	80,000	
8.4210.801.000	Tuition & Fees	20,000	17,000	Funds from Out of County and Out of State Students
8.4890.804.000	Reading is Fundamental	3,000		

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4910.804.000	Fund Balance Appropriated-RIF	1,200	4,200	Carryover of Program Funds
4420.805.000	Rental of School Property	20,000	20,000	
4430.806.000	Childrens Fund Contributions	3,788	3,500	
4910.806.000	Fund Balance Appr.-Childrens Fund	199		School Health Advisory Council
4910.819.000	Fund Balance Appropriated - SHAC	2,000		
4430.821.000	Contributions -Teacher of the Year		22,380	
4910.833.000	Fund Balance Appro. - Cultural Arts	87,500	86,000	
4490.880.000	Print Shop Revenue	36,000	36,000	Activity bus replacement costs.
4490.881.000	Activity Bus			
		3,373,135	3,241,212	

032 EXCEPTIONAL CHILDREN FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5110.032.121	Salary - Teacher	372,210	372,210	Salary for 12 teacher tradeoffs
8.5110.032.162	Substitute Pay	8,000	8,000	Substitute pay for 5100 series
8.5110.032.211	Employers Soc. Sec. Cost	29,086	29,086	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	39,960	33,268	Employers Retirement Cost @ 10.51%
8.5110.032.231	Employers Hospital Cost	59,160	54,324	Employers Hospitalization Cost @ 4.930 (12)
8.5110.032.233	Unemployment Insurance			Unemployment Insurance Cost
8.5210.032.311	Contracted Services	8,000	8,000	Community Based Instruction Stipends
8.5210.032.314	Printing & Binding	653	1,000	Printing & Binding
8.5210.032.332	Travel	2,000	2,000	Travel Reimbursements
8.5210.032.411	Instructional Supplies	5,000	15,000	Supplies & Materials
8.5210.032.422	Repairs	1,500	1,500	Repair Parts etc.
8.5210.032.459	Other Food Purchases	1,000	1,000	
8.5210.032.461	Non-Capitalized Equipment	4,000	4,000	Purchase non-capitalized equipment under \$2000
8.5210.032.462	Non-Capitalized Computer Equip.	5,000	9,125	Purchase non-capitalized computer equipment under \$2000
8.5810.032.131	Salary - Media	30,430	30,430	Salary for 1 media tradeoff
8.5810.032.211	Employers Soc. Sec. Cost	2,328	2,328	Employers Soc. Sec. Cost @ 7.65%
8.5810.032.221	Employers Retirement Cost	3,198	2,663	Employers Retirement Cost @ 10.51%
8.5810.032.231	Employers Hospital Cost	4,930	4,527	Employers Hospitalization Cost @ 4.930 (12)
8.5830.032.131	Salary - Counselor	68,200	68,200	Salary for 2counselors trade off
8.5830.032.211	Employers Soc. Sec. Cost	5,217	5,217	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost	7,168	5,968	Employers Retirement Cost @ 10.51%
8.5830.032.231	Employers Hospital Cost	9,860	9,054	Employers Hospitalization Cost @ 4.930 (2)
8.6201.032.371	Insurance	1,000	1,000	CBT Insurance Cost
8.6910.032.233	Unemployment Compensation	3,000	3,000	Unemployment Cost
Total		670,900	670,900	

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Explanation:

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

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

Medicaid monies for Day Treatment services will provided the main source of revenue. We currently provide Day Treatment services to up to 24 students, but anticipate increased capacity in the future. Monies generated cover costs of the program. We actually pay program costs from other EC funds utilizing these revenues for "trade offs". Being cautious, we are anticipating enough revenue for 15 "trade off" teachers.

Fund Balance: We hope to generate enough money from Day Treatment to not actually use fund balance; however, the delay in reimbursement and unanticipated problems may require use of these funds.

Expenditures: Monies are utilized in cooperation with finance department to maximize services. In addition, we pay student earned stipends and cover some direct program costs.

FUND 8 - OTHER RESTRICTED FUNDS
034 ACADEMICALLY - INTELLECTUALLY GIFTED

ACCOUNT CODE

DESCRIPTION

2010 - 2011 BUDGET

2009-2010 BUDGET

COMMENTS

APPROPRIATIONS
 8,5260,034,312

Workshop Expenses

3,000

To budget for AIG workshop. Results of trade in 09-10 for AIG funds.

Total

3,000

-

49 PRESCHOOL

FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
.5110.049.121	Salary - Teacher	353,320	326,778	Salary for 11 trade-offs
.5110.049.162	Substitute Pay	8,000	5,000	Substitute Pay
.5110.049.211	Employers Soc. Sec. Cost	27,641	25,381	Social Security Cost @ 7.65%
.5110.049.221	Employers Retirement Cost	37,134	27,907	Retirement Cost @ 10.51%
.5110.049.231	Employers Hospital Cost	54,230	44,600	Hospitalization Cost @4,930 (11)
.5230.049.142	Salary - Assistants	19,126	19,626	Salary for 1 teacher assistant
.5230.049.183	Bonus Pay	-	275	Bonus pay
.5230.049.211	Employers Soc. Sec. Cost	1,463	1,522	Social Security Cost @ 7.65%
.5230.049.221	Employers Retirement Cost	2,010	1,700	Retirement Cost @ 10.51%
.5230.049.231	Employers Hospital Cost	4,930	4,460	Hospitalization Cost @4,930 (11)
.5230.049.311	Contracted Services	1,000	20,000	Contracted services
.5230.049.312	Workshop Expenses	500	5,000	Instructional workshop expenses
.5230.049.314	Printing & Binding	500	2,500	Repair and maintenance
.5230.049.326	Repair/Maintenance	2,000	5,000	Preschool pupil transportation
.5230.049.331	Contracted Pupil Transportation	6,000	2,500	Itinerant travel
.5230.049.332	Travel	2,500	2,500	Field Trips
.5230.049.333	Field Trips	1,500	2,500	Purchase instructional supplies
.5230.049.411	Instructional Supplies	1,000	15,000	Purchase food/snacks
.5230.049.459	Other Food Purchases	10,000	20,000	Purchase computer equipment under \$2000
.5230.049.462	Non-Capitalized Computer Equip.	1,000	10,000	Purchase equipment over \$2000
.5230.049.541	Capitalized Equipment		5,000	
.5241.049.311	Contracted Services	106	23,271	Contracted Speech Services
.5830.049.231	Workshop Expenses		1,500	Director/coordinator workshop expenses
.6201.049.312	Materials		320	Building permit
.6580.049.422	Repair/Maintenance	100		
	Total	534,060	569,840	

Explanation:

Monies are received from various sources, but primarily through More at Four to support inclusive efforts. We anticipate funding from More at Four to serve one hundred twenty nine 4-year old based on their criteria.

Expenditures:

The cost of 11 teacher trade off's and 1 preschool teacher assistant has been assigned to this budget. In addition, funds will be used to support cost for repairs, renovations, etc. due to required NC licensing of Pre-K classes as well as to purchase needed materials and supplies not available through other funds. Funds are also used to support playgrounds and renovations.

FUND 8 - OTHER RESTRICTED FUNDS
50 LOCAL PARENT INVOLVEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
PPROPRIATIONS				
.5330.050.163	Substitute Pay		450	
.5330.050.211	Employers Soc. Sec. Cost		173	
.5880.050.411	Supplies & Materials	4,000	6,680	Books/materials for Parent Center
	Total	4,000	7,303	

Explanation:
 The Local Parent Center account was established for repair and replacement of materials for the center.
 The funds include damage/lost fees, laminating cost, donations from patrons & community/business donations.
 The money in this account will be spent this year for repairs/replacement and there possibly won't be any carryover money.

051 MIGRANT EDUCATION FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5330.051.411	Supplies & Materials	-	550	
8.6200.051.422	Maintenance/Repair Vehicle	-	500	
	Total	-	1,050	

Explanation: In 08-09 the Migrant Program had carryover from 07-08 which was from a State Grant. Those funds were expended for Teacher Assistant salary and benefits early in 08-09. The Migrant Local fund was established to provide a place to put donations from the community. The local donation part of this money has been used in various ways to supplement the Migrant Program. It has been used many times as an emergency source of funds for families who needed immediate assistance.

This fund needs to remain open as there will be times when organizations, churches, etc donate to the Local Migrant Fund. the donations can be accounted for:

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55 EARLY COLLEGE

FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT
CODE

DESCRIPTION

2010 - 2011
BUDGET

2009-2010
BUDGET

COMMENTS

PROPRIATIONS
6110.055.411

Supplies & Materials

2,000

Funds received in 08-09 from SERVE for the Early College.
To be used for supplies.

Total

2,000

069 LOCAL REMEDIATION FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5310.069.143	Salary - Tutors		438	
8.5310.069.211	Employers Soc. Sec. Cost		34	Social Security Cost @ 7.65%
8.5310.069.221	Employers Retirement Cost		6	Retirement Cost @ 10.51%
8.5870.069.312	Workshop Expense	7,374	7,672	
	Total	7,374	8,150	

Explanation:
 Local Remediation funds are used to support school staffs with development and continuation of programs for at risk students.

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FUND 8 - OTHER RESTRICTED FUNDS
01 - ROTC REIMBURSEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
PROPRIATIONS				
.6540.301.411	Custodial Supplies	241,750		Custodial supplies for schools. Increased 3% to cover rising costs.
.6530.301.421	Fuel Oil	19,250		
Total		<u>261,000</u>		

FUND 8 - OTHER RESTRICTED FUNDS
305 MEDICAID ADMINISTRATIVE OUTREACH

ACCOUNT CODE DESCRIPTION

2010 - 2011 BUDGET

2009-2010 BUDGET

COMMENTS

APPROPRIATIONS

8.6530.305.421
 8.6910.305.311

Fuel Oil
 Contracted Services

150,000
 45,000

To cover Medicaid Administrative Outreach Program filing.

Total

195,000

FUND 8 - OTHER RESTRICTED FUNDS

06 MEDICAID REIMBURSEMENT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
.5240.306.132	Salary - Speech Therapists	38,920	58,730	Salary for 1 speech teacher
.5240.306.183	Bonus Pay	1,946	1,500	Bonus pay
.5240.306.211	Employers Soc. Sec. Cost	3,126	4,609	Social Security @ 7.65%
.5240.306.221	Employers Retirement Cost	4,295	5,270	Employers Retirement Cost @ 10.51%
.5240.306.231	Employers Hospital Cost	4,930	4,527	Employers Hospitalization Cost
.5240.306.311	Contracted Speech Services		5,000	Contracted speech services
.6200.306.311	Contracted Services	20,000	20,000	Contracted services
	Total	73,217	99,636	

Explanation: Monies are generated based on strict Medicaid guidelines for reimbursement for specific related services provided in the schools. Currently, services eligible for reimbursement include therapy and assessments performed by speech pathologists, occupational therapists, physical therapists, and audiologists. We may to begin billing some limited nursing services next year as well.

Expenditures: Based on our signed contract with Medicaid, these monies may only be used to support related services. Therefore we utilize these monies to employ a speech therapist. We will use some of the fund balance that we expect at the end of the year in this area combined with anticipated revenues for the 2010-11 year to pay for 1 therapist as well as some contracted services in the 2010-11 school year.

403 QUALITY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5110.403.162	Substitute Pay	1,000	2,000	Substitute Pay
8.5110.403.211	Employers Soc. Sec. Cost	77	153	Social Security Cost (@ 7.65%)
8.5400.403.311	Contracted Services	2,000	2,000	To pay any contracted services - workshop facilitator's contracts
8.5400.403.312	Workshop Expenses	1,523	3,527	Instructional workshop expenses - workshop equipment & supplies
	Total	4,600	7,680	

Explanation:

Revenues: Monies were received from the North Carolina Partnership for Excellence for the use of training administrators and teachers in the area of Total Quality.

10 EARLY CHILDHOOD		FUND 8 - OTHER RESTRICTED FUNDS			
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS	
APPROPRIATIONS					
.7100.410.121.334	Salary - Teacher	54,870	52,530	1.5 FTE Teacher	
.7100.410.121.366	Salary - Teacher	30,430	30,430	1 FTE Teacher	
.7100.410.178.334	Salary - Hourly Associates	67,933	107,947	5 FTE PTE Child Care Workers	
.7100.410.178.366	Salary - Hourly Associates	47,571	69,912	3 FTE Child Care Workers	
.7100.410.183	Bonus	200	1,100	Bonus Pay	
.7100.410.184	Longevity	1,500	1,500	Bonus Pay	
.7100.410.185	Bonus Leave	1,250			
.7100.410.188	Annual Leave	2,337	1,000	Annual Leave Pay	
.7100.410.211	Employers Soc. Sec. Cost	15,766	20,228	Social Security Cost @ 7.65%	
.7100.410.221	Employers Retirement Cost	16,264	23,137	Retirement Cost @ 10.51%	
.7100.410.231	Employers Hospital Cost	27,115	43,007	Hospital Cost @ \$4,930/employee	
.7100.410.232	Workers Compensation	1,916	700	Staff Development Expenses	
.7100.410.312	Instructional Workshop Expenses	200	1,200	Waste Management expenses	
.7100.410.323	Water, Sewage, Garbage				
.7100.410.324	Water, Sewage, Garbage	1,200			
.7100.410.326	Maintenance	450	1,100	Contracted Maintenance on Equipment	
.7100.410.332	Itinerant Travel	1,500	2,000	Travel reimbursement	
.7100.410.333	Field Trip	750	1,500	Field trip cost	
.7100.410.341	Telephone	900	900	Telephone cost for daycare centers	
.7100.410.351	Tuition Fees	350			
.7100.410.411	Instructional Supplies	2,300	3,500	Instructional Supplies - General	
.7100.410.422	Repair Parts & Materials	400	1,350	Repair parts	
.7100.410.459	Other Food Purchases	9,500	16,500	Food purchases for daycare - breakfast/lunch	
.8100.410.392	Indirect Cost	5,182	4,095	Indirect Cost 1.82%	
Total		289,884	383,636		

Explanation:

The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate More At Four and/or disability monies blended with students who are fee for service have higher student-teacher ratios therefore covering costs of teachers and assistants. This year with the restructuring of the program and phasing out of the toddler class, childcare and afterschool services for 3,4 and not school age 5 will be a minimal expense supplemental funding has recently come from local 49 monies.

FUND 8 - OTHER RESTRICTED FUNDS
574 ROCKINGHAM COUNTY EDUCATION FOUNDATION

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5110.574.148	Salary - Instructor	4,156		SAT Review
8.5110.574.211	Employers Soc. Sec. Cost	344		
8.5110.574.221	Employers Retirement Cost	472		
8.5110.574.411	Supplies & Materials	483		
8.5110.574.459	Other Food Purchases	200		Snacks for students
	Total	5,655		

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FUND 8 - OTHER RESTRICTED FUNDS

85 REIDSVILLE AREA FOUNDATION - Social Workers' Fund

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS 5320.585.411	Supplies & Materials	2,521		
	Total	<u>2,521</u>		

Explanation:
 This fund is used by Social Workers to help our neediest students. We have an application process that the Social Workers complete making sure there is not other help available. Funds are appropriated by the Reidsville Area Foundation.

FUND 8 - OTHER RESTRICTED FUNDS
589 SPARK - SPORTS, PLAY AND ACTIVE RECREATION FOR KIDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
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APPROPRIATIONS

8.5110.589.411	Spark Kits	5,550		Physical Education Program
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Total		<u>5,550</u>		
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Explanation:

SPARK (Sports, Play and Active Recreation for Kids) is the actual curriculum that is used in the ISPOD program that specializes in research-based physical education for our county teachers. It emphasizes increased moderate-to-vigorous physical activity in students, fitness achievement, academic achievement, sport skills development, and enjoyment of physical education. RCS PE teachers have had professional development training for this curriculum. Funds were appropriated by the Reidsville Area Foundation to purchase these kits.

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FUND 8 - OTHER RESTRICTED FUNDS

91 SCHOOL HEALTH COORDINATOR

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
.5840.591.153	Salary - Administrative Specialist	45,000	50,862	School Health Coordinator
.5840.591.211	Employers Soc. Sec. Cost	3,443	3,891	FICA @ 7.65%
.5840.591.221	Employers Retirement Cost	4,730	4,451	Retirement @ 10.51%
.5840.591.231	Employers Hospital Cost	4,930	4,527	Hospitalization @ 4,930
	Total	58,103	63,731	
	APCT - 85%	49,388	54,171	
	RCS - 15%	8,715	9,560	
	Total	58,103	63,731	

Explanation:
 The Annie Penn Community Trust is funding 85% of the salary and benefits costs for this position for three years which began with the 2007-2008 school year. Rockingham County Schools will fund the remaining 15%.

FUND 8 - OTHER RESTRICTED FUNDS
596 REIDSVILLE AREA FOUNDATION - SCIENCE GRANT

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8.5110.596.163	Substitute Pay	20,000		
8.5110.596.211	Employers Soc. Sec. Cost	1,530		Social Security Cost @ 7.65%
8.5110.596.221	Employers Retirement Cost	2,102		Retirement Cost @ 10.51%
8.5110.596.312	Workshop Expenses	12,600		Science Teacher Conference for 45 teachers
8.5110.596.411	Instructional Supplies	56,368		
	Total	92,600		

Explanations:

IS TECHNOLOGY		FUND 8 - OTHER RESTRICTED FUNDS			
ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS	
PPROPRIATIONS					
5110.715.163	Substitute Pay	8,000		Sub. for Technology training for teachers.	
5110.715.181	Supplement	2,365			
5110.715.184	Longevity	709			
5110.715.197	Staff Development - Instructors	60,814		100% of (1) ITS, 15% of (1) Secondary Math, & (2) Stipends for Media Support	
5110.715.211	Employers Soc. Sec. Cost	4,652		Budgeted at 7.65%	
5110.715.221	Employers Retirement Cost	6,832		Budgeted at 10.51%	
5110.715.231	Employers Hospital Cost	4,930		Cellular Services for Tech. Office	
5110.715.343	Telecommunications - Cellular	65,000			
5110.715.411	Supplies & Materials	22,191		Student Computers	
5110.715.462	Non-Capitalized Computers	51,997		Cellular services for Tech Office	
6400.715.343.000.915	Telecommunications - Cellular		45,723	Telephone Service ISDN PRI's, VoIP, & Security Connections	
6510.715.341	Other Support Services Telephone	147,242	111,579	District WAN Connectivity and Managed Firewall	
6510.715.343	Telecommunications - WAN & Firewall	532,252	552,398		
	Total	906,984	709,700		

Explanation:
 revenue: 715 revenue is generated solely from erate reimbursement of 76% of previous expenditures. The reimbursement is denoted as spring or fall from the previous budget cycle.

Expenditures:
 these funds are used to support the bulk of the cost of the erate eligible purchases for this funding cycle. This supports WAN Connectivity and voice communications, both land lines and cellular.

The ultimate goal in 715 is to pay for 76% of the erate eligible service. This allows us to explain or make visible, the budget expenditures for the remaining 4% in other accounts (015), the net cost to the district would continue to reinforce the notion that eRate is a discount so, revenue in 715 is not revenue, is reimbursement, albeit from the previous budget.

To get closer to that goal, this year we adjusted the budget expenditures in 715 for computer purchases to "0," and added both 76% cost of VoIP and 76% cost of Cellular phone services. The remainder of those (24%) is an expenditure in 015. The items to be purchased in 715 are paid for with reimbursements from spring and fall of 2009 as outlined in the revenue portion at the top. For us to fully realize the goal then we would need to fund 715 from previous budget year reimbursements - Fall of 08 and Spring of 09. By allowing 715 to carryover we can get to that point. The best way to demonstrate the actual budget needs for any of these services and that the only way to represent it, is to show the actual district budgeted amount for the actual district expenditure, i.e. 24% out of an 015 account. New phones are capital expenditures and there will still be some phone line costs (previous school allotments that may need to be pulled back centrally) as we migrate to the VoIP.

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01 GENERAL OPERATIONS FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
.6530.801.321	Electricity	69,250		
.6530.801.421	Fuel Oil	35,750		
	Total	105,000		

FUND 8 - OTHER RESTRICTED FUNDS
804 READING IS FUNDAMENTAL

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS 8.5330.804.414	Books	4,200	4,200	Purchase Books
	Total	4,200	4,200	

Explanation:
 Reading Is Fundamental (RIF) is a Federal Program that provides free books to disadvantaged students. The Reidsville Zone Elementary Schools participate in this program. The RIF Grant provides 75% and the local system must provide 25% of the support for this program. Our local RIF fund is supplied through generous donations of area service clubs, Reidsville Junior Service League, Reidsville Junior Woman's Club, and the Federated Woman's Clubs.
 RIF representatives at these schools purchase low cost books. Each school has 3 separate distributions. At each distribution students are allowed to choose one book to add to their home library. In addition to the free book, incentives are provided for students who read 25, 50, 75 and 100 books. Some of these incentives are provided by local businesses (McDonalds of Reidsville and Pete's Burgers of Reidsville) the Local RIF Account and the local school provides the remainder of the incentives.

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

15 - RENTAL

ACCOUNT
CODE

FUND 8 - OTHER RESTRICTED FUNDS

2010 - 2011
BUDGET

2009-2010
BUDGET

COMMENTS

APPROPRIATIONS

6530.805.321

Electricity

20,000

Total

20,000

FUND 8 - OTHER RESTRICTED FUNDS

806 CHILDRENS FUND

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
APPROPRIATIONS				
8,7100,806,411	Supplies	3,788	3,500	Supplies for students with special needs
Total		<u>3,788</u>	<u>3,500</u>	

Explanation:

The Jackie Stevens Fund was originally set-up by Liberty Embroidery in memory of one of their employees. However, Liberty Embroidery decided not to continue supporting this fund. As result, the name of the fund has been changed to the Children's Fund of Rockingham County. The new fund is supported through the generosity of Duke Power, Rockingham County Schools Central Office and many individuals and groups. The donations to the Rockingham County Children's fund are used to assist students with emergency needs such as clothing, medication, vision and dental. Students needing assistance from this fund are identified by the school nurses or social workers.

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS
 19 SCHOOL HEALTH ADVISORY COUNCIL

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
5110,819,411	Supplies & Materials	99		
6110,819,312	Workshop Expenses	100		
	Total	199		

Explanation:
 The School Health Advisory Council (SHAC) is a district-wide and community group that advises the system on health and wellness issues. These funds support the operations of this group.

FUND 8 - OTHER RESTRICTED FUNDS

821 - TEACHER OF THE YEAR

ACCOUNT CODE
8.5110.821.411

DESCRIPTION
Supplies & Materials

2010 - 2011 BUDGET

2,000

2009-2010 BUDGET

2,000

COMMENTS

Teacher of the Year Banquet and Supplies

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS

13 CULTURAL ARTS - CONTRIBUTED

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
5502.833.411	Supplies & Materials		22,380	Supplies for All County Drama and Art. Middle School Band Instruments (\$5,000 per school)
	Total		22,380	

880 PRINT SHOP

FUND 8 - OTHER RESTRICTED FUNDS

ACCOUNT CODE	DESCRIPTION	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
8.6520.880.326	Repairs to Equipment	500	500	Costs of Print Shop repairs.
8.6520.880.327	Copier lease	37,000	37,000	Costs of Print Shop copier lease.
8.6520.880.411	Supplies	50,000	50,000	Costs of Print Shop supplies.
Total		87,500	87,500	

10/12/2010

ROCKINGHAM COUNTY SCHOOLS

31 ACTIVITY BUS USE	FUND 8 - OTHER RESTRICTED FUNDS	2010 - 2011 BUDGET	2009-2010 BUDGET	COMMENTS
ACCOUNT CODE	DESCRIPTION			
PPROPRIATIONS 6550.881.329	Transportation Costs	36,000	36,000	Funds for maintenance of activity buses
	Total	36,000	36,000	
		3,373,135	2,677,206	

Individual School Allotments

Chart of Accounts

CHART OF ACCOUNTS STRUCTURE

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

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

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

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

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

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

FUND CODES

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

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

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

REVENUE CODES

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

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

REVENUES FROM STATE AND FEDERAL SOURCES (3000)

3100 State Public School Fund Revenue

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

3200 State Revenue - Other Funds

3211 Textbooks

3250 Sales and Use Tax Revenue

STATE ALLOCATIONS RESTRICTED TO CAPITAL OUTLAYS (3400)

3400 State Allocations Restricted to Capital Outlays

3460 Public School Capital Fund - Lottery

REVENUES FROM FEDERAL SOURCES - UNRESTRICTED (3500)

3590 Unrestricted Federal Grants

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

3600 Federal Fund Revenue

3700 Federal Revenue - Other Funds

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

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

REVENUES FROM LOCAL AND OTHER SOURCES (4000)

LOCAL SOURCES GENERAL (4100)

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

LOCAL SOURCES - TUITION AND FEES (4200)

4210 Tuition and Fees

LOCAL SOURCES - REVENUES (4300)

431X SALES REVENUES - CHILD NUTRITION

4311 Sales - Breakfast - Full Pay

4312 Sales - Breakfast - Reduced

4313 Sales - Breakfast - Adults

4314 Sales - Lunch - Full Pay

4315 Sales - Lunch - Reduced

4316 Sales - Lunch - Adults

4317 Sales - Special Milk Program

4318 Sales - Supplement Sales

4319 Sales - Other

432X CATERED MEALS

4321 Catered Breakfasts

4322 Catered Lunches

4323 Suppers and Banquets

4324 Catered Supplements

433X SUPPLEMENTS

4331 Paid Student Meal Supplement

4332 Reduced Student Meal Supplement

434X KINDERGARTEN BREAKFAST

4341 State Reimbursement - Kindergarten Breakfast

LOCAL SOURCES - UNRESTRICTED (4400)

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

LOCAL SOURCES - RESTRICTED (4800)

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

LOCAL SOURCES - RESTRICTED (4800) continued

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

SPECIAL REVENUE SERVICES (4900)

- 4910 Fund Balance Appropriated

FUND TRANSFERS (4920)

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

PURPOSE CODE

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

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

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

INSTRUCTIONAL SERVICES (5000)

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

5500 Co-Curricular Services

5501 Athletics

5502 Cultural Arts

5503 School Clubs & Other Student Organizations

5600 Reserved for Future Use

5700 Reserved for Future Use

5800 School-Based Support Services

5810 Educational Media Services

5820 Student Accounting

5830 Guidance Services

5840 Health Support Services

5850 Safety and Security Support Services

5860 Instructional Technology Services

5870 Staff Development Unallocated

5880 Parent Involvement Services

5890 Volunteer Services

5900 Reserved for Future Use

SYSTEM-WIDE SUPPORT SERVICES (6000)

6100 Support and Development Services

6110 Regular Curricular Support and Development Services

6111 JROTC Curricular Support and Development Services

6112 Cultural Arts Curricular Support and Development Services

6113 Physical Education Curricular Support and Development Services

6114 Foreign Language Curricular Support and Development Services

6115 Technology Curricular Support and Development Services

6116 Homebound/Hospitalized Curricular Support and Development Services

6120 CTE Curricular Support and Development Services

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

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

ANCILLARY SERVICES (7000)

7100 Community Services

7200 Nutrition Services

7300 Adult Services

NON-PROGRAMMED CHARGES (8000)

8100 Payments to Other Governmental Units

8200 Unbudgeted Funds

8300 Debt Services

8400 Interfund Transfers

8500 Contingency

8600 Educational Foundations

8700 Scholarships

CAPITAL OUTLAY (9000)

PROGRAM REPORT CODES

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

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PROGRAM REPORT CODES (continued)

State and Federal

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

PRC's - LOCAL

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 2010-2011.

001	Regular Teachers	056	Transportation
002	Administrative	061	Instructional and School Funds
003	Classified Support (Clerical & Custodians)	706	Other Local Transportation
005	School Administrators	801	General Operations
007	Certified Support	802	Plant Operation
009	Non-Contributory Employee Benefits	803	Cultural Arts Supplements
015	Technology	814	Impounded Vehicles BILL
027	Teacher Assistants	843	Cultural Arts BEVERLY BURKE
036	Charter Schools	882	Athletics KATIE

PRC's - FUND 8 - OTHER RESTRICTED FUNDS

For Fund 8 Other Restricted 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 other restricted funds during 2010-2011.

012	Driver Education - JIM WILSON	591	School Health Coordinator JEAN
024	DSSF - DR. SHOTWELL	592	Reidsville Area Foundation - Conscious Discipline
032	Exceptional Children ANN	593	Reidsville Area Foundation - Student Health Center
034	AIG - KENNY	594	Reidsville Area Foundation - Wireless Grant DR. SHOTWELL
048	Alcohol & Drug Defense KENNY	595	Reidsville Area Foundation - Active Board Grant DR. SHOTWELL
049	Pre-School DAPHNE	596	Reidsville Area Foundation - Science Classroom NAKIA
050	Parent Center CAROL	597	Reidsville Area Foundation - Special Ed Computers DR. SHOTWELL
051	Migrant CAROL	598	Reidsville Area Foundation - Teacher Laptops
055	Early College	715	Technology Programs LEE/ DENNIS
069	Remediation JEAN	801	General Operations
301	ROTC	804	Reading Is Fundamental CAROL
305	Medicaid Administrative Outreach DAVID	805	Rental
306	Medicaid ANN	806	Children's Fund CAROL
403	Quality Schools KENNY	808	I.B. Program
410	Early Childhood Center DAPHNE	809	Scholar/Athlete KATIE
411	Sales Tax Refund from State Expenditures	810	SERVE JEAN
574	Rockingham County Education Foundation	811	Bright Beginnings CAROL
583	Reidsville Area Foundation - Wellness Grant DERDRE	819	School Health Advisory Council JEAN
584	Schoolwide Wireless Initiative - DR. SHOTWELL	820	Marguerite Pratt Chapman Bequest
585	Reidsville Area Foundation - Social Workers Fund	821	Teacher Of The Year
586	Dental Services JEAN	833	Cultural Arts - Contributed BEVERLY BURKE
587	Reidsville Area Foundation - Migrant CAROL	880	Print Shop HAROLD
588	Reidsville Area Foundation - Reidsville Parent Center CAROL	881	Activity Bus Use KATIE
589	Reidsville Area Foundation - SPARK	890	Scholarships
590	Reidsville Area Foundation - Principal's Fund Grant DR. SHOTWELL		

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

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

Salaries (100)

Administrative Personnel (110)

111 Superintendent

112 Associate and Deputy Superintendent

113 Director and/or Supervisor

114 Principal/Headmaster

115 Finance Officer

116 Assistant Principal (Non-teaching)

117 Other Assistant Principal Assignment

118 Assistant Superintendent

Instructional Personnel - Certified (120)

120 11th and 12th Installment Accrual

121 Teacher

122 Interim Teacher - (Paid at Non-Certified Rate)

123 JROTC Teacher

124 Foreign Exchange (VIF)

125 New Teacher Orientation

126 Extended Contracts

128 Re-employed Retired Teacher -
Exempt from the Earnings Cap

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

131 Instructional Support I - Regular Teacher Pay Scale

132 Instructional Support II - Advanced Pay Scale

133 Psychologist

134 Teacher Mentor

135 Lead Teacher

Instructional Support Personnel - Non-Certified (140)

141 Teacher Assistant - Other

142 Teacher Assistant - NCLB

143 Tutor (within the instructional day)

144 Interpreter, Brailist, Translator, Education Interpreter

145 Therapist

146 Specialist (School - Based)

147 Monitor

148 Non Certified Instructor

149 School Resource Officer

Technical and Administrative Support Personnel (150)

151 Office Support

152 Technician Specialist

153 Administrative Specialist (Central Support)

Substitute Personnel (160)

162 Substitute Teacher - Regular Teacher Absence

163 Substitute Teacher - Staff Development Absence

164 Substitute Teacher - Full-Time Non-Certified

165 Substitute - Non-Teaching

166 Teacher Assistant Salary When Substituting (Staff Development Absence)

167 Teacher Assistant Salary When Substituting (Regular Teacher Absence)

Operational Support Personnel (170)

171 Driver

172 Driver Overtime

173 Custodian

174 Cafeteria Worker

175 Skilled Trades

176 Manager

177 Work Study Student

178 Day Care/Before/After School Care Staff

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

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

Tuition (350)

351 Tuition Fees

352 Employee Education Reimbursement

353 Eckerd Youth Camps

Dues & Fees (360)

361 Membership Dues & Fees

362 Bank Service Fees

363 Assessments/Penalties

Insurance and Judgments (370)

371 Liability Insurance

372 Vehicle Liability Insurance

373 Property Insurance

374 Judgments Against the Local School Administrative Unit

375 Fidelity Bond Premium

376 Pupil Transportation Insurance

377 Payments to Injured School Children

378 Scholastic Accident Insurance

379 Other Insurance and Judgments

Debit Services (380)

381 Debt Service - Principle

382 Debt Service - Interest

Other Administrative Costs (390)

391 Tax Payments

392 Indirect Cost

393 Contingency Funds

399 Unbudgeted Funds

Supplies & Materials (400)

School & Office Supplies (410)

411 Supplies & Materials

412 State Textbooks

413 Other Textbooks

414 Library Books (Regular and Replacement)

418 Computer Software & Supplies

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

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

SCHOOL NUMBERS

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

Key to Acronyms

ROCKINGHAM COUNTY SCHOOLS KEY TO ACRONYMS

ABC	THE STATE ACCOUNTABILITY PROGRAM: ACCOUNTABILITY, CURRICULUM BASICS, LOCAL CONTROL & FLEXIBILITY	MOE	MONTHS OF EMPLOYMENT
ADA	AMERICANS WITH DISABILITIES ACT	MOE	MAINTENANCE OF EFFORT
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	OPAC	ONLINE PUBLIC ACCESS CONTROL
ALPS	ALTERNATIVE LEARNING PROGRAM SCHOOL	OSHA	OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION
AP	ASSISTANT PRINCIPAL	OT	OCCUPATIONAL THERAPIST (or THERAPY)
APCT	ANNIE PENN COMMUNITY TRUST	PE	PHYSICAL EDUCATION
BMI	BODY MASS INDEX	PIO	PUBLIC INFORMATION OFFICER
BTWLC	BOOKER T. WASHINGTON LEARNING CENTER	PRC	PROGRAM REPORT CODE
CBS	COMMUNITY BASED SERVICES	PRE-K	PRE KINDERGARTEN
CBT	COMMUNITY BASED TRAINING	PRI	PRIMARY RATE ISDN
CDC	CAREER DEVELOPMENT COORDINATOR	PS	PRE SCHOOL
CogAT	COGNITION ABILITIES TEST	PSAT	PRELIMINARY SCHOLASTIC APTITUDE TEST
CSS	COMMUNITY SUPPORT SERVICE	PT	PHYSICAL THERAPY (or THERAPIST)
CTE	CAREER AND TECHNICAL EDUCATION (VOCATIONAL EDUCATION)	PTE	PART TIME EQUIVALENT
DOP	DROP OUT PREVENTION	QP	QUALIFIED PROFESSIONAL
DSS	DEPARTMENT OF SOCIAL SERVICES	RAF	REIDSVILLE AREA FOUNDATION - FORMERLY ANNIE PENN GRANT
EC	EXCEPTIONAL CHILDREN	RIF	READING IS FUNDAMENTAL
EOC	END OF COURSE	ROTC	RESERVE OFFICERS TRAINING CORP.
EOG	END OF GRADE	SAT	SCHOLASTIC APTITUDE TEST
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	SPARK	SPORTS, PLAY & ACTIVE RECREATION FOR KIDS
FTE	FULL TIME EQUIVALENT	SPSF	STATE PUBLIC SCHOOL FUND
HAL	HOMEWORK ASSISTANCE LINE	TA	TEACHER ASSISTANT
HOE	HEALTH OCCUPATIONS EDUCATION	TIMS	TRANSPORTATION INFORMATION MANAGEMENT SYSTEM
HRMS	HUMAN RESOURCES MANAGEMENT SYSTEM	USDA	UNITED STATES DEPARTMENT OF AGRICULTURE
HVAC	HEATING, VENTILATION, AND AIR CONDITIONING	VIF	VISITING INTERNATIONAL FACULTY
IAQ	INDOOR AIR QUALITY	VOC. ED	VOCATIONAL EDUCATION
IB	INTERNATIONAL BACCALAUREATE	VocATS	VOCATIONAL COMPETENCY ACHIEVEMENT TRACKING SYSTEM
IEP	INDIVIDUAL EDUCATION PLAN	VoIP	VOICE OVER INTERNET PROTOCOL
ILT	INITIALLY LICENSED TEACHER	VR	VOCATIONAL REHABILITATION
ISDN	INTEGRATED SERVICES DIGITAL NETWORK	WAN	WIDE AREA NETWORK
ISS	IN-SCHOOL SUSPENSION	WDE	WORKFORCE DEVELOPMENT -
IT	INFORMATION TECHNOLOGY	YRE	YEAR ROUND EDUCATION
LEA	LOCAL EDUCATION AGENCY		
LEP	LIMITED ENGLISH PROFICIENCY		