

**ROCKINGHAM COUNTY SCHOOLS  
BUDGET SUMMARY  
2017 - 2018**

	<b>2017-2018</b>
<b>State Public School Fund</b>	<b>\$ 79,992,379.00</b>
<b>Local Current Expense Fund</b>	<b>19,933,138.00</b>
<b>Federal Grant Fund</b>	<b>11,041,953.76</b>
<b>Capital Outlay Fund</b>	<b>1,582,525.00</b>
<b>School Food Service Fund</b>	<b>6,548,099.00</b>
<b>School Age Child Care Fund</b>	<b>673,962.00</b>
<b>Child Nutrition Agency Fund</b>	<b>636,295.00</b>
<b>Other Restricted Funds</b>	<b><u>5,525,322.00</u></b>
<b>Total Budget</b>	<b><u><u>\$ 125,933,673.76</u></u></b>

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, 2017 and ending June 30, 2018.

Instructional Services		
Regular Instructional Services	\$	3,078,031
Special Populations Support and Development Services	\$	72,181
Alternative Programs and Services		23,618
School Leadership Services		1,589,634
Co-Curricular Services		868,462
School-Based Support Services		434,896
System-Wide Support Services		
Support and Development Services		462,205
Special Populations Support and Development Services		139,681
Alternative Programs and Services Support and Development Services		5,200
Technology Support Services		508,128
Operational Support Services		9,643,075
Financial and Human Resource Services		494,422
Accountability Services		46,350
System-Wide Pupil Support Services		58,389
Policy, Leadership, and Public Relations Services		843,655
Nutrition Services		9,000
Payments to Other Government Units		918,750
Interfund Transfers		737,461
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Total Local Current Expense Fund Appropriations	\$	<u>19,933,138</u>

SECTION II - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Local Revenues		340,000
Rockingham County Appropriation		15,834,840
Fund Balance Appropriated		3,758,298
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Total Local Current Expense Fund Revenue	\$	<u>19,933,138</u>

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, 2017 and ending June 30, 2018.

Instructional Services		
Regular Instructional Services	\$	46,770,537
Special Populations Services		9,767,921
Alternative Programs and Services		1,390,553
School Leadership Services		5,829,397
Co-Curricular Services		-
School-Based Support Services		6,413,594
System-Wide Support Services		-
Support and Development Services		836,706
Special Population Support and Development Services		523,961
Alternative Programs and Services Support and Development Services		35,492
Technology Support Services		722,794
Operational Support Services		5,857,694
Financial and Human Resource Services		828,650
Accountability Services		67,226
System-Wide Pupil Support Services		65,401
Policy, Leadership, and Public Relations Services		823,366
Ancillary Services		-
Nutrition Services		59,087
Payments to Other Government Units		-
Interfund Transfers		-
Total State Public School Fund Appropriations	\$	<u>79,992,379</u>

SECTION IV - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

State Funds	\$	79,992,379
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SECTION V - The following amounts are hereby appropriated for the operation of the local education agency in the Federal Grants Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Instructional Services		
Regular Instructional Services	\$	704,325.86
Special Populations Services		4,235,446.82
Alternative Programs and Services		3,682,953.34
School Leadership Services		-
School-Based Support Services		679,515.06
System-Wide Support Services		
Support and Development Services		190,170.00
Special Populations Support and Development Services		290,668.34
Alternative Programs and Services Support and Development Services		166,797.42
Technology Support Services		236,283.36
Operational Support Services		19,440.00
System-Wide Pupil Support Services		-
Policy, Leadership and Public Relations Services		-
Non-Programmed Charges		
Payments to Other Governmental Units		212,830.76
Unbudgeted Federal Grant Funds		623,522.80
		11,041,953.76
Total Federal Grants Fund Appropriations	\$	11,041,953.76

SECTION VI - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Federal Funds	\$	11,041,953.76
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SECTION VII - The following amounts are hereby appropriated for the operation of the local education agency in the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Category I - (Land, Buildings)

<u>Project No.</u>	<u>Descriptions</u>		
1	Roofs - Replacement/Repair	\$	510,000
2	HVAC Replacement/Parts		150,000
3	Code Improvements-(OSHA,AHERA,ADA,etc.)		75,000
4	Floor Coverings/Refinishing		60,000
5	Covered Walkways		13,000
6	Classroom Building Renovations		160,000
7	Paving/Gravel/Sealing		75,000
8	Emergency Repairs		100,000
9	Grounds Improvements		50,000
10	General Repair		75,000
11	Communications/Intercom/Fire System		-
12	Bus Garage Equipment		7,000
13	Boiler Replacement/Parts		100,000
14	School Stadiums/Gyms/Tracks/Tennis Courts		60,000
15	Auditoriums - Parts/Upgrade/Curtains		-
16	Swimming Pool - RCHS		5,000
17	OCR Facility Upgrades		-
			1,440,000
Total Category 1 Projects		\$	1,440,000

Category II - (Furniture & Equipment)

<u>Project No.</u>	<u>Descriptions</u>		
1	Technology Equipment	\$	60,000
2	Computer/Printers		-
3	School Capital Outlay		40,000
4	Equipment/Furnishings		5,000
5	Communication Services		18,625
6	Powerschool Equipment		-
Total Category II Projects		\$	<u>123,625</u>

Category III - (Vehicles)

<u>Project No.</u>	<u>Descriptions</u>		
1	Bus Garage Computers/Equipment	\$	-
2	Transportation Vehicles/Equipment	\$	2,000
3	Maintenance Vehicles/Equipment/Lease	\$	16,900
4	Activity Buses	\$	-
Total Category III Projects		\$	<u>18,900</u>
Total Capital Outlay Expense Fund Appropriations		\$	<u><u>1,582,525</u></u>

SECTION VIII - The following revenues are estimated to be available to the Capital Outlay Expense Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Rockingham County Appropriation	882,525
Fund Balance Appropriated	700,000
Property Settlement	-
Total Capital Outlay Revenues	<u>\$ 1,582,525</u>

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, 2017 and ending June 30, 2018.

Ancillary Services	
Nutrition Services	\$ 6,118,528
Non-Programmed Charges	
Payments to Other Governmental Units	<u>429,571</u>
Total School Food Service Appropriations	<u>\$ 6,548,099</u>

SECTION X - The following revenues are estimated to be available to the School Food Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Federal Funds	\$ 4,848,699
Local Funds	1,699,400
Transfer from Local Current Expense Fund	-
Total School Food Service Fund Revenues	<u>\$ 6,548,099</u>

SECTION XI - The following amounts are hereby appropriated for the operation of the local education agency in the Before and After School Care Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ancillary Services	
Community Services	\$ 672,632
Non-Programmed Charges	
Payments to Other Governmental Units	<u>1,330</u>
Total Before and After School Care Fund Appropriations	<u>\$ 673,962</u>

SECTION XII - The following revenues are estimated to be available to the Before and After School Care Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Local Funds	\$	673,962
Total Before and After School Care Fund Revenues	\$	<u>673,962</u>

SECTION XIII - The following amounts are hereby appropriated for the operation of the local education agency in the Other Restricted Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Instructional Services		
Regular Instructional Services	\$	1,615,546
Special Populations Services		1,023,728
Alternative Programs and Services		77,870
School Leadership Services		58,907
Co-Curricular Services		9,000
School-Based Support Services		1,077,872
System-Wide Support Services		
Support and Development Services		-
Special Populations Services		271,543
Technology Support Services		1,211,635
Operational Support Services		-
System-Wide Pupil Support		-
Policy, Leadership, and Public Relations Services		2,100
Ancillary Services		
Community Services	\$	176,721
Non-Programmed Charges		
Payments to Other Governmental Units		<u>400</u>
Total Other Restricted Fund Appropriations	\$	<u>5,525,322</u>

SECTION XIV - The following revenues are estimated to be available to the Other Restricted Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Federal Funds	\$	1,713,700
Local Funds		3,530,971
Fund Balance Appropriated		<u>280,651</u>
Total Other Restricted Fund Revenues	\$	<u>5,525,322</u>

SECTION XV - The following amounts are hereby appropriated for the operation of the local education agency in the Child Nutrition Agency Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Ancillary Services		
Nutrition Services	\$	574,850
Non-Programmed Charges		
Payments to Other Governmental Units		<u>61,445</u>
Total Child Nutrition Agency Fund Appropriations	\$	<u>636,295</u>

SECTION XVI - The following revenues are estimated to be available to the Child Nutrition Agency Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Federal Funds	\$	636,295
Total Child Nutrition Agency Fund Appropriations	\$	<u>636,295</u>

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

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

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

Adopted this 9th day of October, 2017.

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Chairperson, Rockingham County Schools

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Secretary, Rockingham County Schools



STATE PUBLIC SCHOOL FUND				
001 CLASSROOM TEACHERS				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.001.121	Salary - Teacher	23,550,000	22,980,504	Salary for approximately 501.74 teachers (move 8 to SPLASH)
1.5110.001.123	Salary - ROTC Teacher	275,000	250,000	Salary for 4.67 ROTC Instructors - other portion paid from Fund 8
1.5110.001.125	New Teacher Orientation	20,000	20,000	
1.5110.001.127	Salary - Master Teacher	1,120,000	1,084,915	Salary for 21.77 lead teachers
1.5110.001.129	Held Harmless Salary	45,000	107,000	Held harmless due to Session Law 2014-100.
1.5110.001.211	Employers Soc. Sec. Cost	1,915,000	1,869,846	Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	4,290,000	3,940,120	Budgeted Retirement Cost 17.13%
1.5110.001.231	Employers Hospital Cost	3,150,000	2,983,878	Budgeted at \$5,869/employee (528.18)
1.5120.001.121	Salary - CTE Teacher	13,000	12,000	Salary for 0.25 vocational teachers
1.5120.001.211	Employers Soc. Sec. Cost	1,000	918	Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	2,250	1,935	Budgeted Retirement Cost, 17.13%
1.5120.001.231	Employers Hospital Cost	1,500	1,415	Budgeted at \$5,869/employee (0.25)
1.5210.001.121	Salary - Exceptional Children Teacher	525,000	1,105,510	Salary for 10 EC teachers
1.5210.001.129	Held Harmless Salary	10,000	10,000	Held harmless due to Session Law 2014-100.
1.5210.001.211	Employers Soc. Sec. Cost	42,000	85,337	Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	92,000	179,820	Budgeted Retirement Cost, 17.13%
1.5210.001.231	Employers Hospital Cost	58,690	124,500	Budgeted at \$5,869/employee (10)
1.5260.001.121	Salary - AIG Teacher	255,000	267,250	Salary for 5 AIG teachers
1.5260.001.127	Salary - Lead AIG Teacher	60,000	52,800	Salary for 0.77 AIG lead teacher
1.5260.001.129	Held Harmless Salary	5,500	6,300	Held harmless due to Session Law 2014-100.
1.5260.001.211	Employers Soc. Sec. Cost	25,000	25,000	Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	56,000	52,608	Budgeted Retirement Cost, 17.13%
1.5260.001.231	Employers Hospital Cost	35,000	34,000	Budgeted at \$5,869/employee (5.77)
1.5270.001.121	Salary - ESL Teacher	175,000	349,490	Salary for 3 ESL teachers
1.5270.001.211	Employers Soc. Sec. Cost	15,000	26,736	Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	32,000	56,338	Budgeted Retirement Cost, 17.13%
1.5270.001.231	Employers Hospital Cost	19,000	39,613	Budgeted at \$5,869/employee (3)
1.5310.001.121	Salary - Alternative Teacher	365,000	83,330	Salary for 8 alternative teachers
1.5310.001.211	Employers Soc. Sec. Cost	30,000	6,375	Budgeted at 7.65%



1.5310.001.221	Employers Retirement Cost	65,000	13,450	Budgeted Retirement Cost, 17.13%
1.5310.001.231	Employers Hospital Cost	50,000	11,318	Budgeted at \$5,869/employee (8)
	Total	36,297,940	35,782,306	

The differences in 2016-2017 and 2017-2018 initially allotted teachers was a reduction of approximately 14 teaching positions.

For 2017-18 initial allotment, we were allotted 563.2 teachers based on allotted ADM of 12,466.

Our ten day ADM count for 2017-18 was approximately 12,144, a difference of 322.

This could be an expected reduction of teachers for the 2017-18 fiscal year of approximately 12 positions, with reversion of 6 positions if difference greater than 2%.

We were fortunate that we did not experience additional decreases in teacher allotment for the year 2016-17 due to decreased ADM.

We also are planning on transferring 8 teacher positions from PRC 001 to PRC 020 Foreign Exchange Teachers for the SPLASH program.

The state decided to discontinue the discretionary reversion. They decided on the reversion amounts and where to make the reversions.


PRC 001 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 2017-18 statewide average teacher salary including benefits is \$64,558.

Budgets are based on current salaries

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Allotments are based upon the following figures:

	<u>Grade</u>			
	Kindergarten	1 per 18 in ADM		
	1	1 per 16 in ADM		
	2-3	1 per 17 in ADM		
	4-6	1 per 24 in ADM		
	7-8	1 per 23 in ADM		
	9	1 per 26.5 per ADM		
	10-12	1 per 29 per ADM		
	Math/Science/Computer Teachers	1 per county or based on sub agreements.		

The initial teacher allotment for 2017-18 based on ADM of 12,466 is 563.2 teachers.

Subtracting the eight transfers to PRC 020 leaves 555.2 teachers. Our 2017-18 assignments budget is currently at 561.06 positions.



STATE PUBLIC SCHOOL FUND				
002 CENTRAL OFFICE ADMINISTRATION				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.6110.002.113	Salary - Director	128,642	172,177	Up to 2 employees
1.6110.002.211	Employers Soc. Sec. Cost	9,842	12,725	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	22,036	26,810	Budgeted Retirement Cost, 17.13%
1.6110.002.231	Employers Hospital Cost	11,738	11,318	Budgeted at \$5,869/employee (2)
1.6610.002.118	Salary - Finance Officer	-	-	
1.6610.002.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6610.002.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.6610.002.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee
1.6620.002.113	Salary - Personnel Director	98,785	97,785	1 position
1.6620.002.211	Employers Soc. Sec. Cost	7,557	7,481	Budgeted at 7.65%
1.6620.002.221	Employers Retirement Cost	16,922	15,763	Budgeted Retirement Cost, 17.13%
1.6620.002.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee (1)
1.6940.002.111	Salary - Superintendent	131,582	130,582	1 position
1.6940.002.118	Salary - Assistant Superintendents	290,863	287,862	3 positions
1.6940.002.211	Employers Soc. Sec. Cost	32,317	32,011	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	72,365	67,454	Budgeted Retirement Cost, 17.13%
1.6940.002.231	Employers Hospital Cost	23,476	22,636	Budgeted at \$5,869/employee (4)
1.7200.002.113	Salary - Director	45,000	45,000	Child Nutrition Director (.5) - move additional to child nutrition
1.7200.002.211	Employers Soc. Sec. Cost	3,443	3,443	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	7,709	7,254	Budgeted Retirement Cost, 17.13%
1.7200.002.231	Employers Hospital Cost	2,935	2,830	Budgeted at \$5,869/employee (.5)
	Total	911,081	948,790	



STATE PUBLIC SCHOOL FUND				
003 NON-INSTRUCTIONAL SUPPORT				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5400.003.151	Salary - Office Personnel	324,517	160,788	Office of the Principal. (11)
1.5400.003.211	Employers Soc. Sec. Cost	24,826	12,301	Budgeted at 7.65%
1.5400.003.221	Employers Retirement Cost	55,590	25,920	Budgeted Retirement Cost, 17.13%
1.5400.003.231	Employers Hospital Cost	64,560	28,295	Budgeted at \$5,869/employee (11)
1.6110.003.151	Salary - Office Personnel	20,000	20,000	
1.6110.003.211	Employers Soc. Sec. Cost	1,530	1,530	Budgeted at 7.65%
1.6110.003.221	Employers Retirement Cost	3,427	3,225	Budgeted Retirement Cost, 17.13%
1.6110.003.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee
1.6200.003.151	Salary - Clerical	24,208	-	1 position
1.6200.003.211	Employers Soc. Sec. Cost	1,852	-	Budgeted at 7.65%
1.6200.003.221	Employers Retirement Cost	4,147	-	Budgeted Retirement Cost, 17.13%
1.6200.003.231	Employers Hospital Cost	5,869	-	Budgeted at \$5,869/employee (1)
1.6540.003.173	Salary - Custodian	1,821,368	1,930,843	74.46 positions
1.6540.003.211	Employers Soc. Sec. Cost	139,335	147,710	Budgeted at 7.65%
1.6540.003.221	Employers Retirement Cost	312,001	311,252	Budgeted Retirement Cost, 17.13%
1.6540.003.231	Employers Hospital Cost	437,006	460,813	Budgeted at \$5,869/employee (74.46)
1.6540.003.311	Contracted Services - Custodial	-	-	Custodial trade in's for contracted services
1.6580.003.151	Salary - Clerical	82,681	-	2 positions
1.6580.003.211	Employers Soc. Sec. Cost	6,326	-	Budgeted at 7.65%
1.6580.003.221	Employers Retirement Cost	14,164	-	Budgeted Retirement Cost, 17.13%
1.6580.003.231	Employers Hospital Cost	11,739	-	Budgeted at \$5,869/employee (2)
1.6610.003.151	Salary - Clerical	-	-	2 positions - moved to PRC 031
1.6610.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6610.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.6610.003.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee (2)
1.6620.003.151	Salary - Office Personnel	-	-	1 position - moved to PRC 031
1.6620.003.211	Employers Soc. Sec. Cost	-	-	Budgeted at 7.65%
1.6620.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.6620.003.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee (1)

1.6710.003.151	Salary - Office Personnel	44,758	-	1 position
1.6710.003.211	Employers Soc. Sec. Cost	3,424	-	Budgeted at 7.65%
1.6710.003.221	Employers Retirement Cost	7,668	-	Budgeted Retirement Cost, 17.13%
1.6710.003.231	Employers Hospital Cost	5,869	-	Budgeted at \$5,869/employee (1)
	Total	3,422,734	3,108,336	
	State Allotment	3,182,628		
	Difference	(240,106)		
Due to decreases in state funding for ADM decreases and increased benefits costs, we will need to move approximately \$240,000 to local PRC 003.				
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 - these are the 2017-18 rates.				
Benefits FICA (7.65%) Retirement (17.13%) Hospitalization (\$5,869/yr)				
State funds pay for clerical and custodians. Additional clerical and custodians and all substitutes are paid from local funds and low wealth funds.				
<u>POSITIONS:</u> Paid from State & Local Non-Instructional Support				
Schools Clerical (+1 at each school)				
Powerschool Clerical (1 at each school except Score)				
Receptionists Clerical (1 at each High & Middle School)				
Guidance Clerical (1 at each High School)				
Custodians (908 months)				
Central Office				
Note: SCORE's clerical position is paid from PRC-068				
Rockingham County Early College High School clerical positions are paid from PRC-055				
<b>Note:</b> We expect an additional decrease in funding due to ADM decreases if greater than 2% decrease.				

STATE PUBLIC SCHOOL FUND				
005 SCHOOL BUILDING ADMINISTRATION				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5410.005.114	Salary - Principal	1,670,675	1,575,000	25 Principals
1.5410.005.129	Held Harmless Salary	11,070	27,250	Held harmless due to Session Law 2014-100.
1.5410.005.211	Employers Soc.Sec. Cost	130,000	-	Budgeted at 7.65%
1.5410.005.221	Employers Retirement Cost	295,000	-	Budgeted Retirement Cost, 17.13%
1.5410.005.231	Employers Hospital Cost	150,000	-	Budgeted at \$5,869/employee (25)
1.5420.005.116	Salary - Assistant Principal	720,764	635,000	127 months of Assistant Principals
1.5420.005.129	Held Harmless Salary	1,266	-	Held harmless due to Session Law 2014-100.
1.5420.005.211	Employers Soc.Sec. Cost	58,000	-	Budgeted at 7.65%
1.5420.005.221	Employers Retirement Cost	127,000	-	Budgeted Retirement Cost, 17.13%
1.5420.005.231	Employers Hospital Cost	70,000	-	Budgeted at \$5,869/employee (approx. 11.5 positions)
1.5400.005.211	Employers Soc.Sec. Cost	-	215,000	Budgeted at 7.65%
1.5400.005.221	Employers Retirement Cost	-	375,000	Budgeted Retirement Cost, 17.13%
1.5400.005.231	Employers Hospital Cost	-	250,000	Budgeted at \$5,869/employee (11.5)
	Total	3,233,775	3,077,250	
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 98.53 ADM rounded to the nearest whole month.				
The state allots 2 years of principal time (24 months of employment) for the merging or closing of a school.				

<u>Rockingham County Schools allotment</u>			
Principals	25 x 12		300
Assistant Principals			127
	State Allotment (estimated projected planning)		427
Note: We are expecting a decrease in approximately 3 months of employment due to ADM decreases.			
	<u>SUMMARY OF MONTHS</u>		<u>2017-2018</u>
	25 Principals x 12		300.0
	Assistants:		
	Central		5.5
	McMichael		22.0
	Holmes		11.0
	Leaksville/Spray		5.5
	Monroeton		5.5
	Morehead		22.0
	Moss St.		11.0
	Reidsville High		22.0
	Reidsville Middle		11.0
	Rockingham High		22.0
	Rockingham Middle		11.0
	WRMS		11.0
	Wentworth		5.5
	Williamsburg		11.0
	Total Months Employed		476.00
	State Allotment		(427.0)
	Months Budgeted from PRC 024 DSSF		49.00



STATE PUBLIC SCHOOL FUND				
007 INSTRUCTIONAL SUPPORT				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.007.135	Salary - Lead Teacher	59,653	58,080	1 position
1.5110.007.211	Employers Soc. Sec. Cost	4,565	4,444	Budgeted at 7.65%
1.5110.007.221	Employers Retirement Cost	10,219	9,363	Budgeted Retirement Cost, 17.13%
1.5110.007.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee (1)
1.5210.007.133	Salary - Psychologist	186,934	180,103	3 psychologists (2 from trades with E.C.)
1.5210.007.211	Employers Soc. Sec. Cost	14,301	13,778	Budgeted at 7.65%
1.5210.007.221	Employers Retirement Cost	32,022	29,033	Budgeted Retirement Cost, 17.13%
1.5210.007.231	Employers Hospital Cost	17,607	16,977	Budgeted at \$5,869/employee (3)
1.5320.007.131	Salary - Social Worker	145,900	144,250	3 positions
1.5320.007.211	Employers Soc. Sec. Cost	11,162	11,036	Budgeted at 7.65%
1.5320.007.221	Employers Retirement Cost	24,993	23,254	Budgeted Retirement Cost, 17.13%
1.5320.007.231	Employers Hospital Cost	17,607	16,977	Budgeted at \$5,869/employee (3)
1.5810.007.131	Salary - Media Specialist	978,870	1,050,640	20 positions
1.5810.007.129	Held Harmless Salary	2,000	5,000	Held harmless due to Session Law 2014-100.
1.5810.007.211	Employers Soc. Sec. Cost	75,037	80,757	Budgeted at 7.65%
1.5810.007.221	Employers Retirement Cost	168,024	170,170	Budgeted Retirement Cost, 17.13%
1.5810.007.231	Employers Hospital Cost	117,380	118,839	Budgeted at \$5,869/employee (20)
1.5830.007.131	Salary - Guidance Services	1,361,000	1,393,980	27 positions
1.5830.007.129	Held Harmless Salary	15,000	20,000	Held harmless due to Session Law 2014-100.
1.5830.007.211	Employers Soc. Sec. Cost	105,264	108,170	Budgeted at 7.65%
1.5830.007.221	Employers Retirement Cost	235,709	227,934	Budgeted Retirement Cost, 17.13%
1.5830.007.231	Employers Hospital Cost	158,463	158,452	Budgeted at \$5,869/employee (27)
1.5840.007.131	Salary - Health Services	229,163	226,710	4 positions
1.5840.007.129	Held Harmless Salary	5,000	5,000	Held harmless due to Session Law 2014-100.
1.5840.007.211	Employers Soc. Sec. Cost	17,914	17,726	Budgeted at 7.65%
1.5840.007.221	Employers Retirement Cost	40,113	37,352	Budgeted Retirement Cost, 17.13%
1.5840.007.231	Employers Hospital Cost	23,476	22,636	Budgeted at \$5,869/employee (4)
	Total	4,063,245	4,156,320	

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 as 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 218.55 allotment ADM.				
Initial Allotment is 57 positions.				
2017-2018 Statewide Average Salary is \$52,876, (benefits are not included).				
We fund the following areas with this allotment:				
	<u>Positions</u>			
	Media			
	Guidance Counselors			
	Social Workers			
	Psychologists			
	Nurses			
	Teachers			
<b>Note:</b> Due to budget decreases for ADM declines, we will need to pay for approximately 3 positions in local PRC 007.				
<b>Note:</b> We expect an additional decrease in funding due to ADM decreases if greater than 2% decrease.				



STATE PUBLIC SCHOOL FUND				
012 DRIVER TRAINING				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.012.121	Salary - Teacher	-	-	
1.5110.012.148	Salary - Non Certified Instructor	158,551	127,425	19 Instructors
1.5110.012.162	Substitute Pay	500	500	
1.5110.012.211	Employers Soc. Sec. Cost	12,126	9,750	Budgeted at 7.65%
1.5110.012.221	Employers Retirement Cost	27,152	19,520	Budgeted Retirement Cost, 17.13%
1.5110.012.311	Contracted Services	375	375	
1.5110.012.312	Workshop Expenses	1,225	1,945	State Conference
1.5110.012.326	Contracted Repairs & Maintenance	2,000	2,500	Repair of Cars
1.5110.012.372	Vehicle Liability Insurance	6,238	8,500	18 cars to insure
1.5110.012.411	Supplies & Materials	1,500	4,265	Teaching Supplies
1.5110.012.418	Computer Software/Supplies	6,000	5,200	Computer Drivers Education Software
1.5110.012.422	Repair parts, Materials, Etc	4,800	4,800	Car parts, lubrication
1.5110.012.423	Gas	6,500	9,710	Gas for Drivers Education Cars
1.5110.012.424	Oil	500	500	
1.5110.012.425	Tires & Tubes			Replace Tires
1.5110.012.461	Purchase of Non-Capitalized Equipment	-	-	Brakes, signs, etc.
1.5110.012.462	Computer Hardware/Non-Capitalized			
1.5110.012.542	Computer Hardware			Replace computers
1.5110.012.551	Purchase of Vehicle	-	16,740	Purchase of cars
1.5110.012.552	License & Title Fees	500	700	
	Total	227,967	212,430	



<b>STATE PUBLIC SCHOOL FUND</b>				
<b>013 CAREER AND TECHNICAL EDUCATION PERSONNEL</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
1.5120.013.121	Salary - Teacher	2,616,712	2,580,213	55.60 positions
1.5120.013.129	Held Harmless Salary	20,000	30,000	Held harmless due to Session Law 2014-100.
1.5120.013.162	Salary - Substitute Pay	-	-	
1.5120.013.211	Employers Soc. Sec. Cost	202,000	199,700	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost	455,000	400,000	Budgeted Retirement Cost, 17.13%
1.5120.013.231	Employers Hospital Cost	330,000	302,500	Budgeted at \$5,869/employee (55.6)
1.5830.013.131	Salary - Career Development Coordinator	283,256	272,660	5 positions
1.5830.013.129	Held Harmless Salary	1,000	-	Held harmless due to Session Law 2014-100.
1.5830.013.211	Employers Soc. Sec. Cost	21,900	20,858	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	50,000	41,772	Budgeted Retirement Cost, 17.13%
1.5830.013.231	Employers Hospital Cost	29,345	27,355	Budgeted at \$5,869/employee (5)
	Total	4,009,213	3,875,058	
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 initial allotment for Rockingham County is 605 person months of employment.				
In addition, schools are using 12.5 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 2016-2017.				



STATE PUBLIC SCHOOL FUND				
014 PROGRAM SUPPORT				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.014.121	Salary - Teacher	-	5,600	0.25% EMT teacher
1.5110.014.211	Employers Soc. Sec. Cost	-	429	Social Security - 7.65%
1.5110.014.221	Employers Retirement Cost	-	915	Budgeted Retirement Cost, 17.13%
1.5120.014.121	Salary - Teacher	-	-	Teacher one MOE
1.5120.014.211	Employers Soc. Sec. Cost	-	-	Social Security - 7.65%
1.5120.014.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.5120.014.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee
1.5120.014.163	Substitute Pay - Workshops	1,000	900	
1.5120.014.191	Curriculum Development	-	2,168	
1.5120.014.211	Employers Soc. Sec. Cost	-	166	Social Security - Substitutes at 7.65%
1.5120.014.221	Employers Retirement Cost	-	350	Budgeted Retirement Cost, 17.13%
1.5120.014.312	Workshop Expenses	12,000	11,000	Workshop expenses for teacher
1.5120.014.314	Printing	170	170	
1.5120.014.319	Other Prof/Tech Serv/Drug Testing	960	960	
1.5120.014.332	Travel	1,329	300	Travel for CDC's, co-op teachers
1.5120.014.333	Field Trips	1,000	300	Activity bus charges for field trips
1.5120.014.351	Student Tuition / Certification Reimburse	5,300	350	
1.5120.014.379	Insurance	2,185	2,185	
1.5120.014.411	Instructional Supplies	73,929	48,091	Middle and High School classroom materials & supplies
1.5120.014.418	Computer Software & Supplies	10,500	10,600	
1.5120.014.422	Repair Parts & Materials	1,000	-	Repairs & replacement parts for classroom equipment & labor
1.5120.014.462	Computer Hardware	-	33,500	Adobe Lab RCHS & MHS
1.5830.014.332	Travel - CDC	300	200	
1.6120.014.151	Salary - Office Personnel	50,240	46,221	Salary for Office Support (1)
1.6120.014.184	Longevity Pay	1,162	1,162	Longevity pay for Office Support
1.6120.014.211	Employers Soc. Sec. Cost	3,843	3,536	Social Security for Office Support at 7.65%
1.6120.014.221	Employers Retirement Cost	8,310	4,540	Budgeted Retirement Cost, 17.13%
1.6120.014.231	Employers Hospital Cost	2,830	2,830	Hospitalization insurance for Office Support (1) at \$5,869
1.6120.014.311	VoCats Contract	-	-	VoCATS Contract





STATE PUBLIC SCHOOL FUND				
015 TECHNOLOGY FUND				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.015.312	Workshop Expense	-	-	Staff Development - Instructional Technology
1.5110.015.411	Supplies and Materials - Tech Services	-	-	
1.5110.015.418	Computer Software	250,000	139,000	Upgrading and Purchase of Software - Instructional Technology
1.5110.015.461	Non-Capitalized equipment	-	-	Computers under \$2,000 - Instructional Technology
1.5110.015.462	Non-Capitalized computers	-	41,393	Computers under \$2,000
1.6400.015.312	Workshop Expenses	-	-	Staff Development - technology services
1.6400.015.326	Computer Repairs	-	15,000	Parts & related services - technology services
1.6400.015.418	Computer Software & Supplies - Tech Serv.	50,000	47,000	Upgrading & purchase of software-Tech Services
1.6400.015.461	Non-Capitalized equipment	196,802	53,393	Equipment under \$2,000 - Technology services
				This amount is for reserve and carryover to subsequent year.
1.6400.015.462	Non-Capitalized Computers	-	50,000	Technology support - Computer equipment-inventoried
1.6400.015.541	Capitalized Equipment	-		Network equipment, switches, etc. over \$2,000
1.6400.015.542	Computer Equipment	-	15,000	Network Equipment, servers, over \$2,000
	Total	496,802	360,786	
Explanation:				
The amount allotted to PRC 015 for the 2017-2018 school year is \$250,000, with the remaining amount of \$246,802 being used to cover overages with remaining going into reserve and/or carryover. We expect a similar amount of state funding for 2018-2019.				





STATE PUBLIC SCHOOL FUND				
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.024.121	Salary - Teachers	-	256,500	0 teachers
1.5110.024.142	Salary - Teacher Assistant	-	-	1 TA
1.5110.024.143	Salary - Tutor	-	-	Tutoring money for the schools
1.5110.024.183	Bonus	130,000	165,000	Math Teachers at Reidsville High
1.5110.024.196	Salary - Stipends	-	-	Workshop Stipends - moved to local PRC 024
1.5110.024.197	Salary - Workshop Instructor	-	-	Workshop Salaries - moved to local PRC 024
1.5110.024.211	Employers Soc. Sec. Cost	9,945	32,245	FICA @ 7.65%
1.5110.024.221	Employers Retirement Cost	22,269	67,946	Budgeted Retirement Cost, 17.13%
1.5110.024.231	Employers Hospital Cost	-	39,613	Hospitalization - \$5,869/employee (0)
1.5110.024.311	Contracted Services	15,000	143,800	APEX and The Innovation Project
1.5110.024.312	Workshop Expense	-	-	
1.5110.024.333	Field Trips	-	-	
1.5110.024.351	Tuition Fees	-	-	
1.5110.024.411	Supplies & Materials	35,000	35,000	Chrome Book covers
1.5110.024.418	Computer Programs	-	-	
1.5110.024.461	Non-Capitalized Equipment	-	23,321	See note below on ABC transfer
1.5110.024.462	Non-Capitalized Computer Equipment	-	25,000	
1.5420.024.116	Salary - Assistant Principals	234,385	-	4.5 Assistant Principals
1.5420.024.211	Employers Soc. Sec. Cost	17,931	-	FICA @ 7.65%
1.5420.024.221	Employers Retirement Cost	40,150	-	Budgeted Retirement Cost, 17.13%
1.5420.024.231	Employers Hospital Cost	26,411	-	Hospitalization - \$5,869/employee (4.5)
1.5880.024.311	Contracted Services	-	-	
1.6110.024.113	Salary - Directors	372,536	67,410	Directors (5)
1.6110.024.211	Employers Soc. Sec. Cost	28,500	5,157	FICA @ 7.65%
1.6110.024.221	Employers Retirement Cost	63,816	10,867	Budgeted Retirement Cost, 17.13%
1.6110.024.231	Employers Hospital Cost	29,345	5,659	Hospitalization - \$5,869/employee (5)
1.6400.024.113	Salary - IT Techs	266,438	-	IT Technicians (6)
1.6400.024.211	Employers Soc. Sec. Cost	20,383	-	FICA @ 7.65%



STATE PUBLIC SCHOOL FUND				
027 TEACHER ASSISTANTS				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.027.142	Salary - Teacher Assistant	2,141,637	1,915,390	
1.5110.027.211	Employers Soc. Sec. Cost	163,836	370,229	Budgeted at 7.65%
1.5110.027.221	Employers Retirement Cost	366,863	184,873	Budgeted Retirement Cost, 17.13%
1.5110.027.231	Employers Hospital Cost	528,210	633,828	Budgeted at \$5,869/employee
	Total	3,200,546	3,104,320	
Provides funding for salaries and benefits for regular and self-contained teacher assistants for all grades.				
The number of classes for allotment of funds is determined by a ratio of 1:21. For K classes, 2 TA's for every 3 classes; grades 1 and 2, 1 TA for every 2 classes; and grade 3, 1 TA for every 3 classes.				
Beginning in 2006-07 school year, the number of teacher assistants have been reduced about 150 TA's. Therefore, all regular classroom TA's are paid from state funds.				
<b>Note:</b> Current legislation has removed flexibility of transferring these funds for other uses.				
<b>Note:</b> We expect an additional decrease in funding due to ADM decreases if greater than 2% decrease.				

STATE PUBLIC SCHOOL FUND				
029 BEHAVIORAL SUPPORT				
ACCOUNT		2017-2018	2016-2017	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
<b>APPROPRIATIONS</b>				
1.5210.029.121	Salary - At-Risk-Liaison	56,430	52,055	1 (2 part-time) crisis invention & direct service teachers
1.5210.029.131	Salary - At-Risk-Liaison	-	-	
1.5210.029.142	Salary - Teacher Assistant	45,969	43,811	2 (4 part-time) assistants assigned to work directly with at risk student
1.5210.029.199	Overtime Pay	10	10	Overtime Pay
1.5210.029.211	Employers Soc. Sec. Cost	7,834	7,335	Social Security Cost @ 7.65%
1.5210.029.221	Employers Retirement Cost	17,543	14,688	Budgeted Retirement Cost, 17.13%
1.5210.029.231	Employers Hospital Cost	6,373	11,127	Hospitalization cost @ \$5,869/employee
	Total	134,159	129,026	
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.				



STATE PUBLIC SCHOOL FUND				
031 LOW WEALTH SUPPLEMENTAL FUNDING				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
1.5110.031.121	Salary - Teacher	-	-	
1.5110.031.135	Salary - Lead Teacher	-	-	
1.5110.031.142	Salary - Aide	-	-	
1.5110.031.181	Supplementary Pay	1,917,356	1,972,892	See note below about ABC transfers
1.5110.031.211	Employers Soc. Sec. Cost	146,678	150,927	Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	328,444	318,031	Budgeted Retirement Cost, 17.13%
1.5110.031.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee
1.5110.031.311	Contracted Services	-	-	SPLASH
1.5110.031.411	Supplies & Materials	-	330,000	Chromebooks
1.5110.031.461	Non-Capitalized Equipment	-	-	Teacher Laptops
1.5110.031.462	Computer Equipment-Inventoried	-	-	
1.5110.031.541	Purchase of Equipment - Capitalized	-	-	
1.5320.031.131	Salary - Social Worker	-	45,250	0 positions
1.5320.031.211	Employers Soc. Sec. Cost	-	3,462	Budgeted at 7.65%
1.5320.031.221	Employers Retirement Cost	-	7,295	Budgeted Retirement Cost, 17.13%
1.5320.031.231	Employers Hospital Cost	-	5,659	Budgeted at \$5,869/employee (0 positions)
1.5330.031.311	Contracted Services	26,565	26,565	Alert Now
1.5400.031.151	Salary - Clerical	1,033,783	272,987	Additional clerical support (34 positions)
1.5400.031.211	Employers Soc. Sec. Cost	79,085	20,884	Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	177,088	44,006	Budgeted Retirement Cost, 17.13%
1.5400.031.231	Employers Hospital Cost	199,546	50,931	Budgeted at \$5,869/employee (34)
1.5810.031.131	Salary - Media Specialist	46,260	80,860	1 Media Specialists
1.5810.031.211	Employers Soc. Sec. Cost	3,539	6,186	Budgeted at 7.65%
1.5810.031.221	Employers Retirement Cost	7,925	13,035	Budgeted Retirement Cost, 17.13%
1.5810.031.231	Employers Hospital Cost	5,869	11,318	Budgeted at \$5,869/employee (1)
1.5830.031.131	Salary - Guidance	-	39,330	0 Guidance Counselors
1.5830.031.211	Employers Soc. Sec. Cost	-	3,009	Budgeted at 7.65%
1.5830.031.221	Employers Retirement Cost	-	6,340	Budgeted Retirement Cost, 17.13%

1.5830.031.231	Employers Hospital Cost	-	5,659	Budgeted at \$5,869/employee (0)
1.5840.031.131	Salary - Health Services	-	37,343	0 Nurse
1.5840.031.211	Employers Soc. Sec. Cost	-	2,857	Budgeted at 7.65%
1.5840.031.221	Employers Retirement Cost	-	6,020	Budgeted Retirement Cost, 17.13%
1.5840.031.231	Employers Hospital Cost	-	5,659	Budgeted at \$5,869/employee (0)
1.6110.031.151	Salary - Clerical	32,794	31,794	1 position
1.6110.031.211	Employers Soc. Sec. Cost	2,509	2,433	Budgeted at 7.65%
1.6110.031.221	Employers Retirement Cost	5,618	5,126	Budgeted Retirement Cost, 17.13%
1.6110.031.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee (1)
1.6200.031.151	Salary - Clerical	-	293,057	0 clerical
1.6200.031.211	Employers Soc. Sec. Cost	-	22,420	Budgeted at 7.65%
1.6200.031.221	Employers Retirement Cost	-	47,242	Budgeted Retirement Cost, 17.13%
1.6200.031.231	Employers Hospital Cost	-	50,931	Budgeted at \$5,869/employee (0)
1.6400.031.151	Salary - Technology - Office Support	53,448	165,371	1 technology office support
1.6400.031.152	Salary - Technology - Technicians	26,301	173,315	.5 technology technicians
1.6400.031.211	Employers Soc. Sec. Cost	6,101	25,910	Budgeted at 7.65%
1.6400.031.221	Employers Retirement Cost	13,662	54,597	Budgeted Retirement Cost, 17.13%
1.6400.031.231	Employers Hospital Cost	8,804	42,443	Budgeted at \$5,869/employee (1.5)
1.6610.031.151	Salary - Clerical	356,992	348,992	8 positions
1.6610.031.153	Salary - Clerical	24,500	24,500	contracted employee
1.6610.031.211	Employers Soc. Sec. Cost	29,185	28,573	Budgeted at 7.65%
1.6610.031.221	Employers Retirement Cost	65,350	60,208	Budgeted Retirement Cost, 17.13%
1.6610.031.231	Employers Hospital Cost	46,952	45,272	Budgeted at \$5,869/employee (8)
1.6620.031.151	Salary - Clerical	127,368	124,357	3 position
1.6620.031.211	Employers Soc. Sec. Cost	9,744	9,514	Budgeted at 7.65%
1.6620.031.221	Employers Retirement Cost	21,819	20,047	Budgeted Retirement Cost, 17.13%
1.6620.031.231	Employers Hospital Cost	17,607	16,977	Budgeted at \$5,869/employee (3)
1.6710.031.151	Salary - Office Personnel	-	43,758	1 position
1.6710.031.211	Employers Soc. Sec. Cost	-	3,348	Budgeted at 7.65%
1.6710.031.221	Employers Retirement Cost	-	7,053	Budgeted Retirement Cost, 17.13%
1.6710.031.231	Employers Hospital Cost	-	5,659	Budgeted at \$5,869/employee (1)
1.6820.031.151	Salary - Office Personnel	47,709	46,710	1 positions
1.6820.031.211	Employers Soc. Sec. Cost	3,650	3,574	Budget at 7.65%
1.6820.031.221	Employers Retirement Cost	8,173	7,530	Budgeted Retirement Cost, 17.13%
1.6820.031.231	Employers Hospital Cost	5,869	5,659	Budget at \$5,869/employee (1 position)
1.6940.031.151	Salary - Clerical	197,428	192,627	4.5 positions - superintendent office
1.6940.031.211	Employers Soc. Sec. Cost	15,104	14,736	Budget at 7.65%
1.6940.031.221	Employers Retirement Cost	33,820	31,052	Budgeted Retirement Cost, 17.13%
1.6940.031.231	Employers Hospital Cost	26,411	25,466	Budget at \$5,869/employee (4.5 positions)

	Total	5,164,925	5,452,415	See note below.
	Initial allotment	4,401,745		
	ABC from Textbooks to PRC 031	394,366		
	ABC from PRC 054 to PRC 031	500,000		
	Total with ABC Transfers	5,296,111		
	Difference - budget and total w/ABC	131,186	Will need to consider moving to PRC 024 to help cover overages.	
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 funds must be used only for:				
Instructional positions	Staff development			
Instructional support positions	Fringe benefits			
Clerical positions	Supplements for instructional personnel			
Instructional equipment	Instructional supplies & materials			
<b>Note:</b> We are planning on transferring funds from PRC's 034 and PRC 130 Textbooks into PRC 031 to make up the difference between our current state allotment and the budgeted amount in 1.5110.031.181. This line item needs approximately \$900,000 additional funds. These transfers are allowed with current legislated flexibility and help us to maximize our allotments. Total amount of transfers will be approximately \$900,000.				
Additional transfers in or out of PRC 031 may be necessary.				

<b>STATE PUBLIC SCHOOL FUND</b>				
<b>032 CHILDREN WITH SPECIAL NEEDS</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
1.5210.032.121	Salary - Teachers	2,585,235	2,512,565	Salary for 60.5 teachers
1.5210.032.133	Salary - Psychologist	249,172	194,909	Salary for 5 psychologists
1.5210.032.142	Salary - Teacher Assistants	53,477	125,283	Salary for 2.0 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB	53,030	10,000	Other assignments - homebound/intern
1.5210.032.148	Salary - Other Assignments	1,000	1,000	
1.5210.032.162	Substitute Pay - Sick	75,000	75,000	Substitute Pay - Sick
1.5210.032.163	Substitute Pay - Workshops	7,000	6,000	Sub-pay for workshops
1.5210.032.167	Teacher Assistant Substitute for Teacher	500	300	Substitute Pay when assistant subs for teacher
1.5210.032.199	Overtime Pay	100	300	Overtime Pay
1.5210.032.211	Employers Soc. Sec. Cost	231,375	223,790	Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost	497,945	435,755	Budgeted Retirement Cost, 17.13%
1.5210.032.231	Employers Hospital Cost	392,310	383,517	Hospitalization Cost @ \$5,869 (70.1)
1.5210.032.311	Contracted Services	140,000	86,959	Contracted Services
1.5210.032.312	Workshop Expenses	5,500	8,000	Instructional workshop expenses
1.5210.032.313	Advertising Fees	300	300	Advertising Fees
1.5210.032.314	Printing & Binding	900	900	Printing & Binding
1.5210.032.326	Contracted Repair	2,800	6,000	Contracted Repair
1.5210.032.327	Rental	-	-	Rental
1.5210.032.332	Travel	19,702	25,000	Travel reimbursement - itinerant
1.5210.032.333	Field Trips	6,000	6,000	Field trip cost
1.5210.032.342	Postage	100	50	Postage
1.5210.032.351	Tuition Fees	400	50	Tuition Cost
1.5210.032.411	Supplies & Materials	19,000	105,674	Supplies & Materials
1.5210.032.418	Computer Software	100	100	Computer Software
1.5210.032.422	Repair, Parts & Materials	200	200	Repair, parts, and materials
1.5210.032.459	Other Food Purchases	250	250	Food Purchases
1.5210.032.461	Non-Capitalized Equipment	1,000	2,000	Non-Capitalized Equipment under \$2000
1.5210.032.462	Non-Capitalized Computer Hardware	1,200	3,000	Non-Capitalized Hardware under \$2000
1.5210.032.541	Equipment	2,000	200	Equipment over \$2000
1.5210.032.542	Purchase of Computer Hardware	1,000	5,000	Purchase of Computer Hardware over \$2000

1.5220.032.145	Salary - Occupational Therapist	173,386	159,745	Salary for 4 occupational therapists
1.5220.032.211	Employers Soc. Sec. Cost	13,264	12,220	Employers social security cost @ 7.65%
1.5220.032.221	Employers Retirement Cost	29,701	24,473	Budgeted Retirement Cost, 17.13%
1.5220.032.231	Employers Hospital Cost	23,248	21,884	Hospitalization Cost @ \$5,869/employee (4)
1.5220.032.311	Contracted Services	160,000	150,000	Contracted Services
1.5220.032.312	Workshop Expenses	1,200	1,200	Occupational Therapist workshop expenses
1.5220.032.332	Travel	3,000	3,000	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	1,000	2,000	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	263,275	397,255	Salary for 5.5 teachers (preschool)
1.5230.032.142	Salary -Preschool Teacher Assistant	61,208	27,659	Salary for 3 teacher assistant (preschool)
1.5230.032.144	Salary-Preschool Interpreter	1,250	1,250	Salary for as needed interpreter
1.5230.032.146	Salary - Other Assignments	-	-	
1.5230.032.162	Substitute Pay	5,000	2,500	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	500	300	Sub-pay for workshops (preschool)
1.5230.032.167	Sub Pay - TA Subs for Teachers	150	100	
1.5230.032.191	Curriculum Day Pay	-	-	
1.5230.032.211	Employers Soc. Sec. Cost	25,351	32,823	Social Security Cost @ 7.65%
1.5230.032.221	Employers Retirement Cost	55,798	65,112	Budgeted Retirement Cost, 17.13%
1.5230.032.231	Employers Hospital Cost	46,562	56,898	Hospitalization Cost @ \$5,869/employee (10.4)
1.5230.032.311	Contracted Services	300	300	Contracted Services (preschool)
1.5230.032.312	Workshop Expenses	500	400	Workshop expenses (preschool)
1.5230.032.313	Advertising Fees	250	250	Advertising Fees (preschool)
1.5230.032.314	Printing & Binding	300	300	Printing & Binding (preschool)
1.5230.032.326	Contracted Repair	500	-	Contracted Repair (preschool)
1.5230.032.331	Contracted Pupil Transportation	6,500	4,000	Contracted preschool transportation
1.5230.032.332	Preschool Travel	4,000	5,500	Travel reimbursement (preschool)
1.5230.032.333	Field Trips	2,750	2,800	Field Trip (preschool)
1.5230.032.351	Tuition Fees	-	-	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	2,000	3,500	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	-	-	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	2,000	800	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	-	-	Non-Capitalized equipment under \$2000 (preschool)
1.5230.032.462	Non-Capitalized Hardware - Under \$2000	-	-	Non-Capitalized hardware under \$2000 (preschool)
1.5240.032.132	Speech Teachers	903,246	790,605	Salary for 18 speech therapists
1.5240.032.148	Salary - Non-Certified	35,701	39,777	
1.5240.032.211	Employers Soc. Sec. Cost	71,829	63,333	Social Security Cost @ 7.65%
1.5240.032.221	Employers Retirement Cost	154,726	120,738	Budgeted Retirement Cost, 17.13%
1.5240.032.231	Employers Hospital Cost	104,616	87,536	Hospitalization Cost @ \$5,869/employee (16)
1.5240.032.311	Contracted Services - Speech	55,000	103,775	Contracted Speech Therapy Services

1.5240.032.312	Workshop Expenses	500	2,500	Workshop expenses for speech therapist
1.5240.032.332	Travel	5,000	5,000	Travel reimbursement for speech therapist
1.5240.032.411	Supplies	4,000	5,000	Supplies & material cost for speech therapist
1.5240.032.461	Non-Capitalized Equipment	-	-	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	195,360	147,131	Salary for 4 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	14,945	11,256	Social Security Cost for speech therapist
1.5241.032.221	Employers Retirement Cost	33,465	22,540	Budgeted Retirement Cost, 17.13%
1.5241.032.231	Employers Hospital Cost	23,248	16,413	Hospital Cost for speech therapist @ \$5,869 (3)
1.5241.032.311	Contracted Services - PS Speech	1,000	57,000	Contracted Services - Preschool Speech
1.5241.032.332	Travel	4,000	4,000	Travel reimbursement for preschool speech therapist
1.5241.032.411	Supplies	500	759	Supplies & material cost for preschool speech therapist
1.5250.032.311	Contracted Services - Audio	100	24,865	Contracted audiology services
1.5250.032.411	Supplies - Audiology	200	200	Supplies & material cost for audiology
1.5840.032.129	Salary - Cert Diff	2,877	-	
1.5840.032.145	Salary - Health Specialist	327,690	280,236	Salary for 7 day treatment qualified professionals
1.5840.032.211	Employers Soc. Sec. Cost	25,068	21,056	Social Security Cost @ 7.65%
1.5840.032.221	Employers Retirement Cost	56,133	42,166	Budgeted Retirement Cost, 17.13%
1.5840.032.231	Employers Hospital Cost	40,684	32,826	Hospital Cost @ \$5,869 (6)
1.5840.032.311	Contracted Services - Physical Therapy	158,000	164,000	Contracted physical therapy services
1.5840.032.332	Travel - PT	2,000	4,000	Travel reimbursement for physical therapy
1.5840.032.411	Supplies	2,000	8,000	
1.6200.032.113	Salary - Directors	77,125	54,123	Salary for 1 Directors
1.6200.032.151	Salary - Office Support	-	-	
1.6200.032.211	Employers Soc. Sec. Cost	5,900	4,140	Social Security Cost @ 7.65%
1.6200.032.221	Employers Retirement Cost	13,212	8,292	Budgeted Retirement Cost, 17.13%
1.6200.032.231	Employers Hospital Cost	5,812	5,471	Hospitalization @ \$5,869/employee (1)
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	3,200	3,200	Non-Instructional Workshop Expense
1.6200.032.341	Telephone	1,500	1,500	Pager service cost
1.6200.032.361	Membership Dues & Fees	4,000	5,000	Dues & Fees
1.6201.032.341	Telephone	-	11	Telephone cost
1.6550.032.411	Supplies and Materials	6,101	-	
	Total	7,568,327	7,330,820	







STATE PUBLIC SCHOOL FUND				
034 ACADEMICALLY GIFTED BUDGET				
ACCOUNT		2017-2018	2016-2017	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
<b>APPROPRIATIONS</b>				
1.5260.034.121	Salary - Teachers	-	-	
1.5260.034.129	Hold Harmless	-	-	
1.5260.034.151	Salary - Office Personnel	33,568	32,819	Pays 75% of Secretary's salary
1.5260.034.162	Substitute Pay	-	-	Sub Pay - Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	1,000	800	Sub Pay for Staff Development for certified personnel
1.5260.034.197	Salary - Workshop Instructor	5,000	5,000	Coaches for High School Academic Teams
1.5260.034.211	Employers Soc. Sec. Cost	2,970	2,954	Contribution to Social Security System - teachers, coaches, secretary @ 7.65%
1.5260.034.221	Employers Retirement Cost	6,421	6,225	Budgeted Retirement Cost, 17.13%
1.5260.034.231	Employers Hospital Cost	4,244	4,244	Contribution to NC Health Plan - teachers & secretary at \$5,869/employee (.75)
1.5260.034.311	Contracted Services	576,813	586,767	See note below for ABC transfer (5 positions)
1.5260.034.312	Workshop Expenses	2,000	1,200	Staff Development Expenses & Teachers' AIG Certification
1.5260.034.332	Travel - Itinerant Personnel	2,000	2,500	Travel Between Schools and to Professional Meetings
1.5260.034.333	Field Trips	700	600	Travel for Academic Competitions
1.5260.034.351	Tuition	1,000	-	AIG Endorsement
1.5260.034.361	Membership Dues & Fees	100	100	Professional Dues for Lead Teacher
1.5260.034.411	Supplies & Materials	24,000	24,000	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
	Total	659,816	667,209	See note below.
	ABC from PRC 034 to PRC 031	500,000		
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.				





STATE PUBLIC SCHOOL FUND				
054 LIMITED ENGLISH PROFICIENCY				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5270.054.121	Salary - Teacher	202,010	44,880	4 Teachers
1.5270.054.135	Salary - Lead Teacher	18,468	-	0.30 Position
1.5270.054.131	Salary - Instructional Support	-	270,501	See note on ABC transfer
1.5270.054.142	Salary - Teacher Assistant	12,850	-	0.5 Position
1.5270.054.144	Salary - Interpreter/Braillist/Translator	6,000	-	
1.5270.054.163	Substitute Pay (Workshops)	300	300	
1.5270.054.198	Tutoring	7,000	10,000	
1.5270.054.211	Employers Soc. Sec. Cost	18,868	3,433	Social Security for LEP Teachers/Assistants @ 7.65%
1.5270.054.221	Employers Retirement Cost	40,997	7,235	Budgeted Retirement Cost, 17.13%
1.5270.054.231	Employers Hospital Cost	28,172	4,527	Hospitalization Cost for LEP Teachers/Assistants @ \$5,869/emp.
1.5270.054.312	Workshop Expenses	500	-	
1.5270.054.332	Travel	3,500	3,500	Travel for LEP Employees
1.5270.054.411	Instructional Supplies	6,671	10,000	Supplies for Instruction
1.5270.054.423	Transportation - Gas/Diesel	-	-	-
1.6550.054.423	Transportation	-	-	-
	Total	345,336	354,376	See note below.
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.				
The budget above indicates the planned use of this money for the LEP.				
<b>Note:</b> Current legislation does not allow for any more transfers from PRC 054.				

STATE PUBLIC SCHOOL FUND				
055 LEARN AND EARN (ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL)				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.055.135	Salary - Lead Teacher	500	-	Stipend/AIG coordinator
1.5110.055.163	Substitute Teachers - Staff Development	1,500	2,500	Teaching for Results
1.5110.055.196	Teacher stipends for SIP retreat	-	-	School Improvement Plan retreat
1.5110.055.211	Employers Soc. Sec. Cost	100	200	FICA at 7.65%
1.5110.055.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.5110.055.231	Employers Hospital Cost	-	-	Hospitalization @\$5,869/employee (.25)
1.5110.055.312	Workshop Expenses	-	30,000	Teaching for Results expenses
1.5110.055.315	Reproduction	-	200	Reproduction
1.5110.055.333	Field Trips	700	1,000	
1.5110.055.411	Supplies and materials	-	3,202	RCC fees for science lab and technology fee
1.5110.055.413	Textbooks	70,000	120,000	Includes college and high school texts. See note below about
		-		guidance swap.
1.5110.055.462	Computer Equipment - Inventoried	-	-	2 lumens, 10 laptops for college programs not Chromebook comp.
1.5400.055.151	Office Support	65,000	60,000	Salary from support positions (2)
1.5400.055.211	Employers Soc. Sec. Cost	5,000	4,590	FICA at 7.65%
1.5400.055.221	Employers Retirement Cost	12,000	9,192	Budgeted Retirement Cost, 17.13%
1.5400.055.231	Employers Hospital Cost	12,000	10,942	Hospitalization @\$5,869/employee (2)
1.5830.055.131	Guidance Counselor Salary	5,650	5,500	Salary from support positions - position paid from State 031
				July contract
1.5830.055.211	Employers Soc. Sec. Cost	500	421	FICA at 7.65%
1.5830.055.221	Employers Retirement Cost	1,000	843	Budgeted Retirement Cost, 17.13%
1.5830.055.231	Employers Hospital Cost	500	456	Hospitalization @\$5,869/employee
1.6110.055.311	Contracted Services	22,300	51,500	ERG Instructional Coach, RCC tech and lab fees
1.6110.055.312	Workshop Expenses	2,250	2,500	Leadership for Small Schools expenses
1.6110.055.315	Reproduction	-	-	
1.6110.055.332	Travel	500	10,000	Travel
1.6110.055.342	Postage	500	600	Postage
1.6110.055.411	Office Supplies	-	3,000	Office supplies



<b>STATE PUBLIC SCHOOL FUND</b>				
<b>056 TRANSPORTATION</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
1.6550.056.165	Substitute Driver			Substitute Driver
1.6550.056.171	Bus Driver Salary	1,400,000	1,408,850	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	2,025	2,025	
1.6550.056.175	Salary - Transportation Personnel	588,771	603,121	15.5 positions (other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	152,296	149,616	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	341,024	250,455	Budgeted Retirement Cost, 17.13%
1.6550.056.231	Employers Hospital Cost	336,000	275,763	Employers Hospital Cost \$5,869
1.6550.056.326	Contracted Services	35,000	35,000	
1.6550.056.331	Pupil Transportation - Contracted	52,690	29,000	
1.6550.056.411	Supplies & Materials	-	-	
1.6550.056.422	Repair Parts, Materials	-	-	
1.6550.056.423	Gas/Diesel Fuel	112,927	65,671	Gas/Diesel Fuel
1.6550.056.424	Oil	-	-	
1.6550.056.425	Tires & Tubes	-	-	Tires & Tubes
	Total	3,020,733	2,819,501	See note below.
	Estimated 2017-2018 allotment	3,020,733		
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.				





STATE PUBLIC SCHOOL FUND			
061 CLASSROOM MATERIALS/INSTRUCTIONAL SUPPLIES/EQUIPMENT			
		2017-2018	2016-2017
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET
<b>APPROPRIATIONS</b>			
1.5110.061.411	Instructional Supplies	375,496	382,612
1.6710.061.411	PSAT Testing supplies 8th and 9th grades	5,507	5,964
	Total	381,003	388,576
Explanation:			
Provides funds for Instructional Materials and Supplies, Instructional Equipment, and Testing support.			
Funds are allotted at \$30.05/ per ADM (the same as prior year) plus \$2.69 per ADM in grades 8 and 9 for PSAT testing. Funds are allotted to schools based on their ADM adjusted for risk factors.			
<b><u>BREAKDOWN OF -061-</u></b>			
		<b>2017-2018</b>	<b>2016-2017</b>
	Beginning Teachers	1,000	1,000
	Teacher of the Year	1,000	1,000
	PSAT Testing	5,507	5,964
	Curriculum	4,500	4,500
	Reserve	-	-
	Schools Allotment	368,996	376,112
		381,003	388,576

* 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			
<u>SCHOOL NO. #</u>	<u>SCHOOL NAME</u>		<u>TO SCHOOLS TOTAL STATE INSTRUCTIONAL ALLOTMENT</u>
302	Bethany		12,112
310	Central Elementary		12,250
314	McMichael High School		26,872
318	Douglass Elementary		11,367
322	Draper Elementary		6,787
327	Huntsville Elementary		12,360
330	JE Holmes Middle		20,085
334	John Dillard Primary		6,980
344	Leaksville-Spray Elementary		15,533
347	Lincoln Elementary		10,043
350	Monroeton Elementary		14,209
354	Morehead High School		24,858
358	Moss Street Elementary		13,133
362	New Vision Intermediate		8,911
366	Reidsville High School		21,382
374	Reidsville Middle School		17,685
378	Rockingham County High School		30,072
379	Rockingham County Early College High School		9,353
380	Rockingham County Middle School		22,596
386	South End Elementary		7,587
390	Stoneville Elementary		12,333
392	SCORE		1,945
394	Western Rockingham Middle School		18,457
398	Wentworth Elementary		15,091
402	Williamsburg Elementary		16,995



STATE PUBLIC SCHOOL FUND				
063 CHILDREN WITH SPECIAL NEEDS-SPEC FUNDS				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5210.063.142	Salary -Teacher Assistant	-	22,505	1 Teacher Assistant
1.5210.063.199	Overtime	-	-	
1.5210.063.211	Employers Soc. Sec. Cost	-	1,722	
1.5210.063.221	Employers Retirement Cost	-	3,448	
1.5210.063.231	Employers Hospital Cost	-	5,471	
1.5230.063.121	Salary - Teacher	99,300	93,000	2 Pre-K Teachers
1.5230.063.162	Substitute Pay	-	-	
1.5230.063.211	Employers Soc. Sec. Cost	7,597	7,115	
1.5230.063.221	Employers Retirement Cost	17,010	14,246	
1.5230.063.231	Employers Hospital Cost	11,624	2,985	
	Total	135,531	150,492	
Explanation:				
Revenue: (1) Children with Special Needs - Special Funds/Developmental Day and Community (PRC 063)				
Funding for the special educational needs and related services of Children with Disabilities ages 3 through 21				
in community residential centers, developmental day care and special State reserve. Funds are provided				
based on need and are requested for specific students.				
*Funds in 2016-17 were sent in increments. Budget and staff are adjusted as funds are received.				





STATE PUBLIC SCHOOL FUND				
068 ALTERNATIVE SCHOOL				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5310.068.121	Salary - Teacher	-	-	Salaries for teachers at Alternative School
1.5310.068.142	Salary - Teacher Assistant	-	-	Salaries for (0.75) teacher assistants at Alternative School
1.5310.068.162	Substitute Pay	5,000	5,000	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	383	383	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	857	806	Budgeted Retirement Cost, 17.13%
1.5310.068.231	Employers Hospital Cost	-	-	Hospitalization @5,869/employee
1.5310.068.311	Contracted Services (ALPS)	-	75,000	Alternative Program for Long Term Suspended Students (ALPS)
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	37,383	36,383	Salary - Clerical Staff (1)
1.5820.068.211	Employers Soc. Sec. Cost	2,860	2,784	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	6,404	5,865	Budgeted Retirement Cost, 17.13%
1.5820.068.231	Employers Hospital Cost	5,869	5,659	Hospitalization @ 5,869/employee (1) employee
1.5830.068.131	Salary - Guidance Counselors	44,610	42,900	Salary for School Counselor (1)
1.5830.068.211	Employers Soc. Sec. Cost	3,413	3,282	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	7,642	6,916	Budgeted Retirement Cost, 17.13%
1.5830.068.231	Employers Hospital Cost	5,869	5,659	Hospitalization @ 5,869/employee (1)
1.5850.068.311	Contracted Services (SRO)	50,000	45,000	School Resource Officer at SCORE
	Total	172,290	237,637	
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 (discontinued in 17-18).				
The Twilight Academies are funded in PRC 069.				

<b>STATE PUBLIC SCHOOL FUND</b>				
<b>069 AT-RISK STUDENT SERVICES</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	
<b>ACCOUNT</b>				
<b>CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
1.5210.069.133	Salary - Psychologist	-	-	School Psychologist
1.5210.069.211	Employers Soc. Sec. Cost	-	-	FICA @ 7.65%
1.5210.069.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
1.5210.069.231	Employers Hospital Cost	-	-	Hospitalization @ \$5,869/employee
1.5310.069.121	Salary - Teacher	301,100	593,300	Funds ISS, Remediation, and Dropout positions at HS & MS (8)
1.5310.069.142	Salary - Teacher Assistant	-	-	Teacher Assistants
1.5310.069.143	Salary - Tutor	-	-	Tutor
1.5310.069.191	Salary - Curriculum Development Pay	-	-	Curriculum Development Pay
1.5310.069.146	Salary - DOP Specialist	42,130	40,430	Dropout Prevention Specialist (1)
1.5310.069.162	Substitute Pay	15,000	15,000	Substitute for teachers paid from PRC 069
1.5310.069.191	Salary (HAL and Homebound)	25,000	20,000	Salary for Homework Assistance & Homebound Teachers
1.5310.069.191	Salary (Twilight Academies)	35,000	54,844	Salary for Twilight Academy Teachers
1.5310.069.211	Employers Soc. Sec. Cost	31,995	55,355	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	71,643	116,641	Budgeted Retirement Cost, 17.13%
1.5310.069.231	Employers Hospital Cost	52,821	96,203	Hospitalization @ \$5,869/employee (9)
1.5310.069.411	Supplies & Materials	1,200	1,200	Supplies & Materials
1.5310.069.418	Computer Software	1,100	1,100	
1.5310.069.461	Non-Cap. Equipment (Inventoried)	-	-	Unexpected Computer Costs
1.5310.069.541	Equipment - Capitalized	-	-	Unexpected Computer Costs
1.5320.069.131	Salary - Social Worker	50,671	47,135	Salary - Social Worker (1) - Lead (10 days)
1.5320.069.211	Employers Soc. Sec. Cost	3,877	3,606	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	8,680	7,599	Budgeted Retirement Cost, 17.13%
1.5320.069.231	Employers Hospital Cost	5,869	5,659	Hospitalization @ \$5,869/employee (1)
1.5330.069.341	Telephone	-	-	Homework Assistance Line (HAL)
1.5400.069.151	Salary - Office Support	111,041	-	Salary - Office Support - (4)
1.5400.069.211	Employers Soc. Sec. Cost	8,495	-	FICA @ 7.65%
1.5400.069.221	Employers Retirement Cost	19,022	-	Budgeted Retirement Cost, 17.13%
1.5400.069.231	Employers Hospital Cost	23,476	-	Hospitalization @ \$5,869/employee (4)



1.5810.069.131	Salary - Office Support	79,430	-	Salary - Office Support - (2)
1.5810.069.211	Employers Soc. Sec. Cost	6,077	-	FICA @ 7.65%
1.5810.069.221	Employers Retirement Cost	13,607	-	Budgeted Retirement Cost, 17.13%
1.5810.069.231	Employers Hospital Cost	11,738	-	Hospitalization @ \$5,869/employee (2)
1.5830.069.131	Salary - School Counselors	48,533	40,970	School Counselors & Lead counselor (summer) (10 days each)
1.5830.069.146	Salary - Coordinators	26,830	63,697	Gear Up Coordinators: 2 @ 29.97
1.5830.069.211	Employers Soc. Sec. Cost	5,766	8,008	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	12,910	16,873	Budgeted Retirement Cost, 17.13%
1.5830.069.231	Employers Hospital Cost	11,738	11,318	Hospitalization @ \$5,869/employee (2)
1.5840.069.131	Salary - Certified Nurse (SNIF)	91,650	50,441	School Nurses (2.04)
1.5840.069.146	Salary - Administrative Specialist	-	-	Student Health Coordinator (75%)
1.5840.069.211	Employers Soc. Sec. Cost	7,012	3,859	FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	15,700	8,132	Budgeted Retirement Cost, 17.13%
1.5840.069.231	Employers Hospital Cost	11,973	11,318	Hospitalization @ \$5,869/employee (2.04)
1.5840.069.311	Contracted Services	75,000	75,000	Student Health Center
1.5850.069.311	SRO (8 Officers)	1,061,171	1,208,843	School Resource Officers for 4 Middle Schools & 4 High Schools
				See note below about ABC transfer. (SRO's approx. \$800k)
1.5870.069.312	Workshop Expenses	-	-	Workshop Expenses / Allowable Travel - Unallocated
1.6200.069.151	Salary - Office Support	264,612	-	Salary - Office Support - (8)
1.6200.069.211	Employers Soc. Sec. Cost	20,243	-	FICA @ 7.65%
1.6200.069.221	Employers Retirement Cost	45,329	-	Budgeted Retirement Cost, 17.13%
1.6200.069.231	Employers Hospital Cost	46,952	-	Hospitalization @ \$5,869/employee (8)
1.6300.069.151	Salary - Office Personnel	26,091	25,590	Clerical Staff (.5)
1.6300.069.211	Employers Soc. Sec. Cost	1,996	1,958	FICA @ 7.65%
1.6300.069.221	Employers Retirement Cost	4,470	4,126	Budgeted Retirement Cost, 17.13%
1.6300.069.231	Employers Hospital Cost	2,935	2,830	Hospitalization @ \$5,869/employee (.5)
1.6550.069.171	Salary - Driver	5,000	5,000	Bus Driver salaries for Year Round Education
1.6550.069.211	Employers Soc. Sec. Cost	383	383	FICA @ 7.65%
1.6550.069.221	Employers Retirement Cost	857	761	Budgeted Retirement Cost, 17.13%
1.6550.069.331	Transportation	-	-	YRE Transportation
	Total	2,706,123	2,597,179	
		172,290	237,637	From PRC 068
	State Allotment	2,878,413	2,834,816	Total of PRC 068/069 - See note below.









STATE PUBLIC SCHOOL FUND				
131 DIGITAL RESOURCES				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
<b>APPROPRIATIONS</b>				
1.5110.130.412	State Textbooks	330,000	-	Transferred from state textbook allotment carryover.
	Total	330,000	-	
Explanation:				
PRC 131 is designated for transferring textbook funds from PRC 130 to be used for digital resources. We transferred \$330,000 of the balance in the textbook fund here for digital resources				
	Total	79,992,379	77,768,492	
	Overage from state to local PRC 003	240,106		
	ABC from Textbooks to PRC 024	135,000		
	ABC from Textbooks Fund Balance to PRC 024	299,376		
	ABC from Textbooks to PRC 031	394,366		
	ABC from PRC 034 to PRC 031	500,000		
	Adjusted Total State Allotment	78,423,531		







LOCAL CURRENT EXPENSE FUND						
002 ADMINISTRATIVE						
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS		
<b>APPROPRIATIONS</b>						
2.6110.002.113	Salary - Directors	249,596	340,710	3.5 positions		
2.6110.002.192	Additional Responsibility Stipend	4,000	4,000			
2.6110.002.211	Employers Soc. Sec. Cost	19,401	26,065	Budgeted at 7.65%		
2.6110.002.221	Employers Retirement Cost	43,441	54,923	Budgeted Retirement Cost, 17.13%		
2.6110.002.231	Employers Hospital Cost	20,542	25,750	\$5,869 per employee (3.5)		
2.6200.002.113	Salary - Director	56,826	-	1 position		
2.6200.002.211	Employers Soc. Sec. Cost	4,347	-	Budgeted at 7.65%		
2.6200.002.221	Employers Retirement Cost	9,734	-	Budgeted Retirement Cost, 17.13%		
2.6200.002.231	Employers Hospital Cost	5,869	-	Budgeted at \$5,869/employee (1)		
2.6400.002.113	Salary - Director	144,612	142,612	2 position		
2.6400.002.183	Bonus Pay (Subject to Retirement)	5,000	-			
2.6400.002.211	Employers Soc. Sec. Cost	11,446	10,910	Budgeted at 7.65%		
2.6400.002.221	Employers Retirement Cost	25,629	22,989	Budgeted Retirement Cost, 17.13%		
2.6400.002.231	Employers Hospital Cost	11,738	11,318	Budgeted at \$5,869/employee (2)		
2.6580.002.113	Salary - Supervisor	118,460	116,460	2 positions		
2.6580.002.181	Supplementary Pay	8,396	8,258			
2.6580.002.211	Employers Soc. Sec. Cost	9,705	9,540	Budgeted at 7.65%		
2.6580.002.221	Employers Retirement Cost	21,731	20,105	Budgeted Retirement Cost, 17.13%		
2.6580.002.231	Employers Hospital Cost	11,738	11,318	2 x \$5,869/employee		
2.6610.002.113	Salary - Assistant Finance Officer	44,894	43,893	1 position		
2.6610.002.115	Salary - Finance Officer	85,741	84,741	1 position		
2.6610.002.181	Supplementary Pay	2,694	2,635			
2.6610.002.211	Employers Soc. Sec. Cost	10,201	10,042	Budgeted at 7.65%		
2.6610.002.221	Employers Retirement Cost	22,840	21,161	Budgeted Retirement Cost, 17.13%		
2.6610.002.231	Employers Hospital Cost	11,738	11,318	2 x \$5,869/employee		
2.6840.002.113	Salary - Director	23,804	-	0.5 position		
2.6840.002.211	Employers Soc. Sec. Cost	1,822	-	Budgeted at 7.65%		
2.6840.002.221	Employers Retirement Cost	4,078	-	Budgeted Retirement Cost, 17.13%		
2.6840.002.231	Employers Hospital Cost	2,935	-	Budgeted at \$5,869/employee (0.5)		
2.6940.002.181	Supplement - Directors	-	-			
2.6940.002.187	Salary - Differential	69,922	69,416	7 positions		
				Travel for 3 Assistant Superintendents - \$11,700 per year		
				Travel for 3 Directors - \$9,600 per year		
				Also includes local portion of salaries.		
2.6940.002.211	Employers Soc. Sec. Cost	5,350	5,290	Budgeted at 7.65%		
2.6940.002.221	Employers Retirement Cost	11,978	11,190	Budgeted Retirement Cost, 17.13%		



LOCAL CURRENT EXPENSE FUND						
003 CLASSIFIED SUPPORT (CLERICAL & CUSTODIANS)						
		2017-2018	2016-2017	COMMENTS		
ACCOUNT		BUDGET	BUDGET			
CODE	DESCRIPTION					
<b>APPROPRIATIONS</b>						
2.5110.003.162	Substitute Pay	500,000	525,000	Based on 2016-17 amounts		
2.5110.003.162	Substitute Pay	549,000	-	To cover state shortfalls mentioned in note below		
2.5110.003.167	Substitute Pay - Teacher Assistant	3,500	3,600	Based on 2016-17 amounts		
2.5110.003.211	Employers Soc. Sec. Cost	80,517	40,438	Budgeted at 7.65%		
2.5110.003.221	Employers Retirement Cost	180,294	85,210	Budgeted Retirement Cost, 17.13%		
2.5120.003.162	Substitute Pay	350	350	Based on 2016-17 amounts		
2.5120.003.211	Employers Soc. Sec. Cost	30	30	Budgeted at 7.65%		
2.5210.003.162	Substitute Pay	20,000	25,000	Based on 2016-17 amounts		
2.5210.003.211	Employers Soc. Sec. Cost	1,550	1,913	Budgeted at 7.65%		
2.5260.003.162	Substitute Pay	9,500	6,500	Based on 2016-17 amounts		
2.5260.003.211	Employers Soc. Sec. Cost	800	500	Budgeted at 7.65%		
2.5270.003.162	Substitute Pay	950	950	Based on 2016-17 amounts		
2.5270.003.211	Employers Soc. Sec. Cost	75	75	Budgeted at 7.65%		
2.5310.003.162	Substitute Pay	2,500	2,000	Based on 2016-17 amounts		
2.5310.003.211	Employers Soc. Sec. Cost	200	155	Budgeted at 7.65%		
2.5330.003.162	Substitute Pay	500	-	Based on 2016-17 amounts		
2.5330.003.211	Employers Soc. Sec. Cost	50	-	Budgeted at 7.65%		
2.5400.003.151	Salary - Clerical	567,202	973,539	20 positions - moved three to state 069 to cover 2 moves to local 002		
2.5400.003.211	Employers Soc. Sec. Cost	43,391	74,475	Budgeted at 7.65%		
2.5400.003.221	Employers Retirement Cost	97,162	156,935	Budgeted Retirement Cost, 17.13%		
2.5400.003.231	Employers Hospital Cost	117,380	192,406	Budgeted at \$5,869/employee (20)		
2.5810.003.162	Substitute Pay	550	550	Based on 2016-17 amounts		
2.5810.003.211	Employers Soc. Sec. Cost	45	45	Budgeted at 7.65%		
2.5810.003.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%		
2.5810.003.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee		
2.6110.003.151	Salary - Office Personnel	36,361	35,486	1 position		
2.6110.003.177	Salary - Work Study Student	23,000	26,000			
2.6110.003.211	Employers Soc. Sec. Cost	4,542	4,704	Budgeted at 7.65%		
2.6110.003.221	Employers Retirement Cost	6,229	5,720	Budgeted Retirement Cost, 17.13%		
2.6110.003.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee (1)		
2.6200.003.151	Salary - Office Personnel	24,208	23,375	1 positon		
2.6200.003.199	Salary - Overtime Pay	1,000	1,200			
2.6200.003.211	Employers Soc. Sec. Cost	1,929	1,880	Budgeted at 7.65%		
2.6200.003.221	Employers Retirement Cost	4,318	3,962	Budgeted Retirement Cost, 17.13%		
2.6200.003.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee (1)		
2.6580.003.151	Salary - Office Personnel	82,680	80,680	2 positions		
2.6580.003.211	Employers Soc. Sec. Cost	6,326	6,172	Budgeted at 7.65%		



LOCAL CURRENT EXPENSE FUND							
<b>005 SCHOOL ADMINISTRATORS</b>							
		<b>2017-2018</b>	<b>2016-2017</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>			
<b>APPROPRIATIONS</b>							
2.5400.005.116	Salary - Assistant Principals	-	237,592	Moved to State PRC 024 (5)			
2.5400.005.116	Salary - Assistant Principals	-	-				
2.5400.005.129	Held Harmless	-	18,315				
2.5400.005.165	Substitute - Non Teaching	-	-				
2.5400.005.211	Employers Soc. Sec. Cost	-	46,388	Budgeted at 7.65%			
2.5400.005.221	Employers Retirement Cost	-	97,750	Budgeted Retirement Cost, 17.13%			
2.5400.005.231	Employers Hospital Cost	-	28,295	Budgeted at \$5,869/employee (5).			
2.5410.005.181	Supplements - Principals	250,000	215,000	Supplements for High School Principals at 13%, Middle School Principals at 8%, Elementary Principals at 6 1/2%,			
2.5410.005.187	Principal Pay Differential	50,000	135,475	9 positions - Reduction due to new principal salary schedule 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 and would make more as a teacher. Estimated to increase due to reduction of teachers paid from state funds			
2.5410.005.211	Employers Soc. Sec. Cost	22,950	-	Budgeted at 7.65%			
2.5410.005.221	Employers Retirement Cost	51,390	-	Budgeted Retirement Cost, 17.13%			
2.5410.005.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee (5).			
2.5420.005.116	Salary - Assistant Principals	118,206	-	Assistant Principals who do not have clear licenses			
2.5420.005.181	Supplements - Assistant Principals	65,000	-	High School Assistant Principals at 7%, other Assistant Principals at 6%.			
2.5420.005.187	Assistant Principals Pay Differential	15,000	-				
2.5420.005.211	Employers Soc. Sec. Cost	15,163	-	Budgeted at 7.65%			
2.5420.005.221	Employers Retirement Cost	33,953	-	Budgeted Retirement Cost, 17.13%			
2.5420.005.231	Employers Hospital Cost	11,738	-	Budgeted at \$5,869/employee (5).			
	<b>Total</b>	<b>633,400</b>	<b>778,815</b>				
<b>Note:</b> We have moved locally paid assistant principals to State PRC 024 DSSF.							

LOCAL CURRENT EXPENSE FUND						
<b>007 CERTIFIED SUPPORT</b>						
		<b>2017-2018</b>	<b>2016-2017</b>			
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>		
<b>CODE</b>	<b>DESCRIPTION</b>					
<b>APPROPRIATIONS</b>						
2.5110.007.131	Salary - Instructional Support	-	-			
2.5110.007.187	Pay Differential	-	-	1 position		
2.5110.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%		
2.5110.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%		
2.5110.007.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee		
2.5810.007.131	Salary - Media	46,260	45,090	1 position, 1 national boards		
2.5810.007.211	Employers Soc. Sec. Cost	3,539	3,450	FICA at 7.65%		
2.5810.007.221	Employers Retirement Cost	7,925	7,269	Budgeted Retirement Cost, 17.13%		
2.5810.007.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee		
2.5830.007.129	Salary - Guidance Differential	-	-			
2.5830.007.131	Salary - Guidance	110,600	-	Moved from state PRC 007 - 3 lowest paid		
2.5830.007.131	Salary - Guidance	53,070	51,775	One month of summer guidance at each high school and 1 position		
2.5830.007.211	Employers Soc. Sec. Cost	12,521	3,961	FICA at 7.65%		
2.5830.007.221	Employers Retirement Cost	28,037	8,346	Budgeted Retirement Cost, 17.13%		
2.5830.007.231	Employers Hospital Cost	17,607	5,659	Budgeted at \$5,869/employee (3)		
2.5840.007.131	Salary - Nurse *	-	-			
2.5840.007.211	Employers Soc. Sec. Cost	-	-	FICA at 7.65%		
2.5840.007.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%		
2.5840.007.231	Employers Hospital Cost	-	-	Budgeted at \$5,869/employee (.6995)		
2.5840.007.312	Workshop Expense	-	-			
	<b>Total</b>	<b>285,428</b>	<b>131,209</b>			
Explanation:						
* The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.						
This has been set up in restricted fund 8 PRC 615.						
<b>Note:</b> Due to an expected decrease in state funding for PRC 007, we will need to pay for approximately 3 positions in local PRC 007.						
We will move the lowest paid state PRC 007's to here.						

LOCAL CURRENT EXPENSE FUND							
009 NON-CONTRIBUTORY EMPLOYEE BENEFITS							
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS			
<b>APPROPRIATIONS</b>							
2.5110.009.184	Longevity	15,000	15,000	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	15,000	15,000	Cost of annual leave paid up when locally paid instructional personnel resigns or retires. Employees leaving employment may receive payment for their annual leave balance, up to a maximum of 30 days.			
2.5110.009.211	Employers Soc. Sec. Cost	2,295	2,295	Budgeted at 7.65%			
2.5110.009.221	Employers Retirement Cost	5,139	4,836	Budgeted Retirement Cost, 17.13%			
2.5210.009.185	Bonus Leave Pay	1,500	-				
2.5210.009.188	Annual Leave	30,000	-				
2.5210.009.211	Employers Soc. Sec. Cost	2,410	-	Budgeted at 7.65%			
2.5210.009.221	Employers Retirement Cost	5,396	-	Budgeted Retirement Cost, 17.13%			
2.5330.009.188	Annual Leave	7,000	-				
2.5330.009.211	Employers Soc. Sec. Cost	536	-	Budgeted at 7.65%			
2.5330.009.221	Employers Retirement Cost	1,200	-	Budgeted Retirement Cost, 17.13%			
2.5400.009.184	Longevity	30,000	30,000				
2.5400.009.185	Bonus Leave Pay	19,000	19,000				
2.5400.009.188	Annual Leave	20,000	20,000				
2.5400.009.211	Employers Soc. Sec. Cost	5,279	5,279	Budgeted at 7.65%			
2.5400.009.221	Employers Retirement Cost	11,820	11,125	Budgeted Retirement Cost, 17.13%			
2.5501.009.184	Longevity	6,400	6,260				
2.5501.009.211	Employers Soc. Sec. Cost	490	480	Budgeted @ 7.65%			
2.5501.009.221	Employers Retirement Cost	1,097	1,009	Budgeted Retirement Cost, 17.13%			
2.5840.009.184	Longevity	2,700	2,600				
2.5840.009.211	Employers Soc. Sec. Cost	210	200	Budgeted @ 7.65%			
2.5840.009.221	Employers Retirement Cost	465	420	Budgeted Retirement Cost, 17.13%			
2.5860.009.211	Longevity	3,300	3,125				
2.5860.009.211	Employers Soc. Sec. Cost	255	235	Budgeted @ 7.65%			







LOCAL CURRENT EXPENSE FUND							
<b>015 TECHNOLOGY</b>							
		<b>2017-2018</b>	<b>2016-2017</b>				
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>		<b>COMMENTS</b>		
<b>CODE</b>	<b>DESCRIPTION</b>						
<b>APPROPRIATIONS</b>							
2.5110.015.163	Subs	-	-		Substitute teachers for regular teacher training - moved from 715.		
2.5110.015.211	Employers Soc. Sec. Cost	-	-		Budgeted at 7.65%		
2.5110.015.312	Workshop Expense	-			Outside district workshop instructors for in-district trainings.		
2.5110.015.332	Travel	-	-		Travel and mileage for instructional, technology and media		
2.5110.015.361	ITS Membership				Professional memberships		
2.5110.015.411	Supplies & Materials	8,000	8,000		Instructional technology, materials, copier, lease.		
2.5110.015.418	Computer Software	2,000			Upgrading software and supplies for instructional technology, computer		
2.5110.015.461	Non-Capitalized Equipment	80,000	35,000		Non-computer technology-bulbs, projectors, active board replace.		
2.5110.015.462	Non-Capitalized Computer	-			Computers for elementary/middle		
2.5860.015.131	Salary - Instructional Support	43,550	42,500		1 position		
2.5860.015.197	Summer Contract Pay	2,500	6,500				
2.5860.015.211	Employers Soc. Sec. Cost	3,523	1,875		Budgeted at 7.65%		
2.5860.015.221	Employers Retirement Cost	7,889	7,900		Budgeted Retirement Cost, 17.13%		
2.5860.015.231	Employers Hospital Cost	5,869	5,659		Budgeted at \$5,869/employee (1)		
2.6400.015.152	IT Technicians	152,450					
2.6400.015.177	Salary - Work Study Student						
2.6400.015.211	Employers Soc. Sec. Cost	15,494			Budgeted at 7.65%		
2.6400.015.221	Employers Retirement Cost	31,027			Budgeted Retirement Cost, 17.13%		
2.6400.015.231	Employers Hospital Cost	21,884			Budgeted at \$5,869/employee		
2.6400.015.311	Contracted Services	50,000	60,000		Contracted services to support network infrastructures		
2.6400.015.312	Workshop Expense	-	-		Staff development - technolgy services		
2.6400.015.326	Computer Repairs	20,000	35,000		Parts and related services - technolgy		
2.6400.015.332	Travel - Tech Services	9,000	9,000		Mileage for Technology Services		
2.6400.015.411	Supplies & Materials	3,600	-		Materials and supplies - Instr tech		
2.6400.015.418	Computer Software & Supplies	-	-		Upgrading and purchase of software - tech. services		
2.6400.015.461	Non-Capitalized Equipment	-	166,000		VoIP telephone, test sets, access points, etc.		
2.6400.015.462	Non-Capitalized Equipment	-	25,000		Computer, switches, network equipment under \$2,000.		
2.6510.015.341	Telephones	100,000	60,000		Telephone Service-PRI's, VoIP, & Security connections		
	Total	556,786	462,434				

Expenditures: We use local PRC 015 funds for both ITS and technical support personnel. Additionally, these funds pay for equipment replacement and other new instructional technology purchases in support of the technology plan.				
These services are vital in meeting minimum support needs of instructional technology across the district.				
<b>LOCAL CURRENT EXPENSE FUND</b>				
<b>018 REDUCTION IN FORCE EXPENDITURES</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2017-2018 BUDGET</b>	<b>2016-2017 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
2.5110.018.231	Employers Hospital Cost	75,000	75,000	Estimated Hospitalization cost for 1 year to cover RIF employees (12 positions)
	Total	75,000	75,000	

LOCAL CURRENT EXPENSE FUND						
028 STAFF DEVELOPMENT						
		2017-2018	2016-2017			
ACCOUNT		BUDGET	BUDGET	COMMENTS		
CODE	DESCRIPTION					
<b>APPROPRIATIONS</b>						
2.5110.028.163	Substitute Pay	5,000	5,000	Includes local portion of schools allotment		
2.5110.028.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%		
2.5110.028.221	Employers Retirement Cost	766	766	Budgeted Retirement Cost, 17.13%		
2.5110.028.312	Workshop Expenses - ILT	27,000	27,000	Includes PTEC costs.		
2.6200.028.312.000.918	Workshop Expenses - Student Services					
2.6300.028.312.000.911	Workshop Expenses - SEA System	5,200	5,200			
2.6610.028.312.000.904	Workshop Expenses - Finance					
2.6620.028.312.000.901	Workshop Expenses - Personnel					
2.6710.028.312.000.914	Workshop Expenses - Testing					
2.6940.028.312.000.911	Workshop Expenses - Curriculum					
2.6940.028.312.000.912	Workshop Expenses - Operations	32,000	32,000	For PRC's 056, 706, 015,. 802 - moved from those PRC's		
2.6940.028.312.000.916	Workshop Expenses - Superintendent					
	Total	70,349	70,349			

















LOCAL CURRENT EXPENSE FUND						
056 TRANSPORTATION						
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS		
<b>APPROPRIATIONS</b>						
2.6550.056.171	Salary - Drivers					
2.6550.056.175	Salary - Transportation Personnel	67,157	65,657	Moved from PRC 706 - 1.5 positions		
2.6550.056.211	Employers Soc. Sec. Cost	5,138	5,023	Budgeted at 7.65%		
2.6550.056.221	Employers Retirement Cost	11,504	10,583	Budgeted Retirement Cost, 17.13%		
2.6550.056.231	Employers Hospital Cost	8,804	8,489	1.5 positions		
2.6550.056.311	Contracted Services	25,000	25,000	Uniforms		
2.6550.056.312	Workshop Expenses	-	-	DPI required training - moved to PRC 028		
2.6550.056.326	Garage Maint. of Equipment	30,000	30,000	Outsourced repairs, rebuilt engines, alternators, air compressors		
2.6550.056.331	Contracted Transportation	9,000	9,000	Transportation of students that bus route cannot accommodate.		
2.6550.056.332	Travel	2,150	2,150			
2.6550.056.341	Telephone	53,000	50,000	Director/Parts/Mech/Buses		
2.6550.056.411	Supplies	1,235	20,000	Supplies used for the upkeep of Transportation Fleet and its facilities		
2.6550.056.422	Repair Parts, Grease	125,000	125,000	Parts used for repairs & upkeep of school bus fleet		
2.6550.056.423	Gas/Diesel Fuel	540,000	540,000	Fuel yellow buses service vehicle. State rate \$2.773 - Feb. 15th Allotment		
2.6550.056.424	Oil	10,000	10,000			
2.6550.056.425	Tires and Tubes	25,000	25,000			
2.6550.056.541	Purchase of Equipment - Capitalized	24,213	27,000	Cameras for new school buses		
	Total	937,201	952,902			
Explanation:						
The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff populations 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.						
<b>Note:</b> Needed to cover expected approximate \$500k shortfall in state funding. Added to Repair Parts, Gas/Diesel, Oil and Tires.						

LOCAL CURRENT EXPENSE FUND						
061 INSTRUCTIONAL AND SCHOOL FUNDS						
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS		
<b>APPROPRIATIONS</b>						
2.5110.061.411	Instructional Supplies	424,472	438,190	Budgeted based on prior year spending and current year expectations. Includes expense for VIF. Cultural arts money included in regular school allotment.		
2.5110.061.413	Other Textbooks					
2.5110.061.414	Library Books					
2.5400.061.311	Maintenance Contracts	-	-			
2.5400.061.314	Printing (at Print Shop)					
2.5400.061.315	Reproduction					
2.5400.061.332	Travel	-	-			
2.5400.061.341	Telephone	-	-			
2.5400.061.342	Postage	-	-			
2.5400.061.361	Membership Dues & Fees					
2.5400.061.411	Office Supplies	-	-			
2.5400.061.462	Non-Capitalized Computers	-	25,000	To upgrade book keepers computers for compatibility with software		
	Total	424,472	463,190			
Explanation: We used our best one of two months to calculate local instructional allotment. We used the prior year risk factors and ADM of approximately 12,422 students Adjustments may be necessary to local PRC 061 due to changes in state funding.						
<b>Note:</b> There will be approximately \$60k of SPLASH expenses that will come from other funding sources. Added to supplies.						

LOCAL CURRENT EXPENSE FUND							
706 OTHER LOCAL TRANSPORTATION							
		2017-2018	2016-2017				
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS			
<b>APPROPRIATIONS</b>							
2.6550.706.113	Salary - Director	86,261	85,260	Cost of Transportation Director.			
2.6550.706.171	Salary - Drivers	90,000	85,000	Salaries above state maximum, and above state allotments			
2.6550.706.175	Salary - Transportation Personnel	15,000	11,280				
2.6550.706.177	Salary - Work Study Students	300	300				
2.6550.706.181	Supplementary Pay	5,000	5,000				
2.6550.706.211	Employers Soc. Sec. Cost	15,038	14,294	Budgeted at 7.65%			
2.6550.706.221	Employers Retirement Cost	33,672	30,119	Budgeted Retirement Cost, 17.13%			
2.6550.706.231	Employers Hospital Cost	5,869	14,148	Budgeted at \$5,869/employee (1)			
2.6550.706.311	Contracted Services	35,000	20,000	Contracted services/Service Agreements/Where Bus uniforms			
2.6550.706.312	Workshop Expenses	500	-	NCPTA Dues			
2.6550.706.315	Reproduction Costs	500	500				
2.6550.706.326	Contracted Repairs & Maintenance	20,000	15,000	Repairs to fuel system/shop equipment			
2.6550.706.327	Rentals	57,830	57,830	Synovia lease for GPS equipment			
2.6550.706.373	Insurance	9,000	9,000	Insurance to cover Synovia Lease			
2.6550.706.411	Supplies & Materials	15,000	15,000	Office supplies			
2.6550.706.422	Repair Parts and Materials	20,000	20,000				
2.6550.706.423	Gas and Diesel	35,000	30,000				
2.6550.706.461	Non-Capitalized Equipment	600	600				
	Total	444,570	413,331				
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.							

LOCAL CURRENT EXPENSE FUND							
801 GENERAL OPERATIONS							
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS			
<b>APPROPRIATIONS</b>							
2.5110.801.148	Other Instructional Salary	6,500	5,000	Does not Include \$20,000 for homebound, \$3,000 for SAT review, \$21,000 for reimbursements received.			
2.5110.801.163	Substitute Pay	325	325				
2.5110.801.211	Employers Soc. Sec. Cost	522	408	Budgeted @ 7.65%			
2.5110.801.221	Employers Retirement Cost	1,170	860	Budgeted Retirement Cost, 17.13%			
2.5110.801.232	Workers Compensation Ins.	375,000	400,000	Est. cost of Local workers compensation insurance based on prior years changes.			
2.5110.801.233	Unemployment Compensation	20,000	20,000	Estimated cost of local unemployment - moved from 6910			
2.5110.801.235	Life Insurance Cost	35,000	35,000	Estimated cost of \$8,000/employee Life ins.			
2.5110.801.311	Contracted Services	17,000	15,000	Includes payments for Employee assistance program with Rockingham County Mental Health and Carolina Psychological, Contracting for Sign Language Interpretation			
2.5110.801.312	Workshop Expense	6,000	6,000	CPR, OSHA and Worker's Compensation trainings for employees			
2.5110.801.332	Travel - Instructional Staff	9,750	19,500	Primarily for itinerant teacher travel reimbursements. Current reimbursement rate is 53.5 cents per mile			
2.5120.801.311	Contracted Services	40,000	35,000	Contract for Vocational Rehabilitation with the North Carolina Division of Vocational Rehabilitation Services. They provide counselors to the schools to provide transition services to students with special needs and at risk. They also provide minimal stipends to students at job sites.			
2.5320.801.314	Print Shop	250	250				
2.5320.801.332	Travel - Social Workers	7,500	250				
2.5320.801.411	Supplies - Social Workers	250	250				
2.5330.801.192	Stipends	2,750	2,750	Academic Coach Compensation (10 academic coaches)			
2.5330.801.211	Employers Soc. Sec. Cost	210	210	Employers Soc. Sec. Cost @ 7.65%			
2.5330.801.221	Employers Retirement Cost	472	445	Budgeted Retirement Cost, 17.13%			
2.5330.801.312	Workshop Expense	-	-	Academic Coaches			
2.5330.801.332	Travel	200	200	Travel for Academic Coaches			
2.5830.801.314	Print Shop	125	250				
2.5830.801.332	Travel - Guidance/DOP's	600	250				
2.5830.801.411	Supplies - Guidance/DOP's	125	250				
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	315					

2.5840.801.314	Printing	200	250			
2.5840.801.332	Travel - Nurses	3,000	250			
2.5840.801.371	Liability Insurance - Nurses	515	515			
2.5840.801.411	Supplies - Health Services	2,250	1,200	Supplies for nurses.		
2.5850.801.332	Travel - SRO's	250	250			
2.5850.801.411	Supplies - SRO's	250	250			
2.5890.801.311	Cont Serv - Communities in Schools	9,200	9,200	Communities in Schools volunteer coordination services		
2.6110.801.314	Printing	24,250	24,250	Funds to utilize print shop		
2.6110.801.332	Travel	6,000	9,500	Travel for Central Office directors & staff. Also covers SACS travel		
2.6110.801.411	Supplies	2,250	3,200			
2.6120.801.371	Insurance	1,750	1,750	Cost of garage keepers insurance for garage at Morehead High School and Rockingham County High School		
2.6550.801.341	Telephone - Activity Bus	700	80			
2.6550.801.373	Property Insurance	4,250	4,150			
2.6550.801.411	TIMS Supplies			Supplies for transportation information		
2.6550.801.423	Gas. Diesel Fuel	72,000	72,000	\$14,000 per high school and \$4,000 per middle schools This reduction is to help fund turf management in PRC 882 IRS reimbursement rates - currently 53.5 cents per mile		
2.6610.801.311	Contracted Services	44,500	44,500	Cost for required services, i.e. postage meter, folder, electronic hosting services, maintenance agreements		
2.6610.801.312	Workshop Expenses	8,000	8,000	NCASBO Academies, CPA Continuing Education		
2.6610.801.326	Contracted Repairs/Maint. Equipment	85,000	49,000	Includes Maintenance and repairs to AS400, printers, etc.		
2.6610.801.332	Travel	1,250	1,250	Travel to schools, bank, CPE, etc.		
2.6610.801.343	Telecommunications Network	500	500	Costs for state network (sips lines)		
2.6610.801.361	Membership Dues	6,000	6,000	ASBO (Association of School Business Officials, GFOA (Government Finance Officers Association), NCACPA (North Carolina Association of Certified Public Accountants), AICPA American Institute of Certified Carolina Association of Certified Public Accountants.		
2.6610.801.375	Fidelity Bond	4,000	4,000	Bonds for employees handling funds		
2.6610.801.411	Supplies	17,500	17,500	Computer paper, copier paper, purchase orders, other forms, receipt books, checks		
2.6610.801.418	Computer Software & Supplies	39,500	39,500	To purchase accounting spreadsheets & supplies		
2.6610.801.462	Computer Equipment - Inventoried	4,000	6,000			
2.6620.801.146	Salary - Other	2,000	2,000			
2.6620.801.211	Employers Soc. Sec. Cost	153	153	Budgeted at 7.65%		
2.6620.801.221	Employers Retirement Cost	345	325	Budgeted Retirement Cost, 17.13%		
2.6620.801.311	Contracted Services	30,000	30,000	Out-source ILT Service. Estimated cost to drug test all new employees, and cost of outsourcing director activities.		
2.6620.801.312	Workshop Expenses	3,000	2,000			
2.6620.801.319	Criminal Records Checks	12,500	10,000	Costs for new employee criminal records checks. Increased to cover volunteers		
2.6620.801.326	HRMS Maintenance	7,000	6,820	Human Resource Management System (HRMS) software maintenance fee.		
2.6620.801.332	Travel - HR	500	500			
2.6620.801.361	Membership Dues	200	-			
2.6620.801.411	Supplies and Materials	1,000	500			
2.6620.801.418	Computer Software	28,000	-	HR Software: Applitrack, AESOP, Imaging		



2.6622.801.312	Workshop Expenses	6,000	2,500			
2.6622.801.313	Advertising	500	500	Advertising costs of recruitment.		
2.6622.801.314	Printing	1,000	1,000	Costs of printing recruitment brochures		
2.6622.801.332	Personnel Recruitment	6,500	6,500	Includes travel, subsistence, and fees for recruiting.		
2.6622.801.411	Recruitment Supplies	1,500	500	Supplies needed for recruiting new teachers.		
2.6710.801.311	Contracted Services	2,000	2,000			
2.6710.801.312	Testing Staff Development	1,000	1,000			
2.6710.801.314	Print Shop	6,250	250			
2.6710.801.315	Reproduction	2,000	2,000			
2.6710.801.332	Travel - Testing	1,000	250			
2.6710.801.411	Testing/Supplies	31,100	34,100	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 prior year's budget request is primarily due to the district-wide formative assessment initiative (benchmark and formative assessments).		
2.6710.801.418	Software	2,000	2,000			
2.6710.801.462	Computer Equipment	1,000	1,000			
2.6820.801.311	Contracted Services	14,500	14,500	Funds to continue microfilming student records.		
2.6820.801.312	Workshop Expenses	250	250			
2.6820.801.332	Travel	2,000	250			
2.6820.801.411	Powerschool Supplies	500	100	Supplies for Powerschool		
2.6820.801.418	Software	3,500	2,000			
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	36,500	42,500	Monthly Payment to Board Members		
2.6910.801.211	Employers Soc. Sec. Cost	2,795	3,251	Budgeted at 7.65%		
2.6910.801.311	Contracted Services	75,000	75,000	Funds to contract from outside sources for needed services, includes \$7,950 for Web Based Board Policies, \$10,200 for IB affiliation fee. Redirections Truancy Mediation program for \$12,500, cost of deputies. \$45,000 for Medicaid Administrative Outreach Program filing moved to Fund 8		
2.6910.801.312	Workshop	17,615	21,250	\$3,636 per member plus \$2,500 for staff, split between workshop and travel		
2.6910.801.313	Advertising			Board Advertising		
2.6910.801.314	Print Shop	1,000	1,000			
2.6910.801.332	Travel	17,615	21,250	\$3,636 per member plus \$2,500 for staff, split between workshop and travel		
2.6910.801.361	Membership Dues & Fees	59,000	59,000	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	25,000	25,000	Estimated Cost of Error & Omissions and Liability coverage.		
2.6910.801.378	Accident Insurance	1,800	1,800			
2.6910.801.379	Other Insurance	2,500	2,500	Insurance to adult volunteers		
2.6910.801.411	Supplies	24,000	24,000	Funds for supplies for board use. Includes Yearbook ads, Special Dinners, Diplomas (\$6,000), various Board obligations, National Board Supplies		
2.6910.801.451	Food Purchases	1,000	1,000			
2.6920.801.311	Legal	120,000	120,000	Estimated Legal Costs		
2.6930.801.311	Audit	40,000	40,000	Estimated Audit Cost.		
2.6940.801.315	Reproduction - Central Office	38,000	38,000	Copier Cost		
2.6940.801.327	Rental/Lease	3,200	-	Estimated cost of postage machine lease		
2.6940.801.342	Postage - Central Office	28,000	28,000	Estimated cost of postage		
2.6940.801.361	Membership Dues & Fees	2,000	-			
2.6940.801.411	Supplies and Materials	15,000	-			
2.6941.801.311	Contracted Services	500	500	Principal & Assistant Principal meeting costs		
2.6941.801.312	Workshop	2,095	2,095			
2.6941.801.332	Travel	4,350	4,350	Travel for the Superintendent's office & directly reporting		
2.6941.801.341	Telephone	3,500	900			
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, CEFPI (Council of Educational Facility Planners, International), NCASCD (North Carolina Association of Supervisors and Curriculum Development)		
2.6941.801.411	Supplies	30,000	32,250	Central Office - supplies, subscriptions		
2.6941.801.418	Computer Software	500	-			
2.6941.801.459	Food Purchases - Principals meetings	3,000	900			
2.6942.801.312.000.911	Workshop expense	1,500	-			
2.6942.801.312.000.912	Workshop expense	1,500	250			
2.6942.801.312.000.918	Workshop expense	1,500	-			
2.6942.801.314.000.911	Print Shop	1,000	250			
2.6942.801.314.000.912	Print Shop	1,000	250			
2.6942.801.314.000.918	Print Shop	1,000	250			
2.6942.801.332.000.911	Travel	1,500	250	For director and administrative assistant		
2.6942.801.332.000.912	Travel	1,500	250	For director and administrative assistant		
2.6942.801.332.000.918	Travel	1,500	250	For director and administrative assistant		
2.6942.801.361.000.911	Membership Dues	250	-			
2.6942.801.361.000.912	Membership Dues	250	-			
2.6942.801.361.000.918	Membership Dues	250	-			
2.6942.801.411.000.911	Supplies and Materials	1,000	250			
2.6942.801.411.000.912	Supplies and Materials	1,000	250			
2.6942.801.411.000.918	Supplies and Materials	1,000	250			
2.6950.801.153	Salary - PIO	61,619	60,618	Salary for a Public Information Officer.		
2.6950.801.211	Employers Soc. Sec. Cost	4,714	4,637	Budgeted at 7.65%		
2.6950.801.221	Employers Retirement Cost	10,556	9,772	Budgeted Retirement Cost, 17.13%		
2.6950.801.231	Employers Hospital Cost	5,869	5,659	Budgeted at \$5,869/employee		
2.6950.801.311	Contracted services	175	175			
2.6950.801.312	Workshop expense	500	500			



LOCAL CURRENT EXPENSE FUND							
<b>802 PLANT OPERATION</b>							
ACCOUNT CODE	DESCRIPTION	2017-2018 BUDGET	2016-2017 BUDGET	COMMENTS			
<b>APPROPRIATIONS</b>							
2.6530.802.311	HVAC Service Contracts	435,362	359,736	Outsource HVAC maintenance program. Promotes more of a preventive program verses reactive one. Utilizes licensed HVAC contractors.			
2.6530.802.311	Contracted Services	475,626	400,000	Includes Cenergistic			
2.6530.802.321	Electricity	2,122,666	2,076,779	Based on average usage			
2.6530.802.322	Natural Gas	552,888	507,001	Based on average usage			
2.6530.802.323	Water/Sewage	969,495	923,608	Based on average usage			
2.6530.802.324	Waste Management	322,123	276,236	Based on average usage			
2.6530.802.341	Telephone	17,000	12,000				
2.6530.802.421	Fuel Oil	256,023	256,023				
2.6540.802.411	Custodial Supplies	235,143	235,143	Custodial supplies for schools.			
				Increase due to increased demand for wax and stripper.			
2.6580.802.175	Salary - Maintenance Employees	858,106	855,000	21.8 positions - down from 22.8 positions			
2.6580.802.177	Salary - Work Study Student	-	5,000	Work Study Student			
2.6580.802.211	Employers Soc. Sec. Cost	65,645	65,790	Budgeted at 7.65%			
2.6580.802.221	Employers Retirement Cost	146,995	138,632	Budgeted Retirement Cost, 17.13%			
2.6580.802.231	Employers Hospital Cost	127,946	123,366	Budgeted at \$5,869/employee (21.8).			
2.6580.802.311	Contracted Services	131,390	232,926	Includes grounds contract/janitorial service for Central Office building; OSHA training and safety inspectors, energy management, etc.			
2.6580.802.312	Staff Development	-	-	Moved to PRC 028			
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper			
2.6580.802.325	Contracted Maintenance - Grounds	152,295	126,660	Schools are allotted funds and contract with a company to perform these services.			
2.6580.802.326	Contracted Services: Equipment	-	1,000	Repair of Equipment			
2.6580.802.327	Rental of Equipment	37,432	36,832	Includes various maintenance contracts, i.e. uniform rental, mop rental. cost of goods and equipment.			
2.6580.802.329	Other Property Services	135,000	135,000	Costs to maintain older fleet of maintenance vehicles. Various costs, including storage tank permits, wastewater wells, asbestos physicals, pest control			
2.6580.802.341	Telephone	7,000	7,000	storage tank permits, wastewater wells, asbestos physicals, pest control			
2.6580.802.361	Membership Dues and Fees	3,500	3,500				
2.6580.802.372	Vehicle Liability Insurance	40,000	40,000	Estimated cost for Fleet insurance			
2.6580.802.373	Property Insurance	166,501	157,852				
2.6580.802.411	Maintenance Supplies	3,000	3,000	Office supplies, computer equipment, new technology.			
2.6580.802.418	Software	15,100	15,100				
2.6580.802.422	Repair Parts & Materials	413,568	413,568	Maintenance of facilities. Higher costs for indoor air-quality.			
2.6580.802.423	Gasoline	2,400	2,400	Gas for maintenance vehicles.			
	Total	7,694,804	7,411,752				







LOCAL CURRENT EXPENSE FUND							
<b>882 ATHLETICS</b>							
		<b>2017-2018</b>	<b>2016-2017</b>				
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>			
<b>CODE</b>	<b>DESCRIPTION</b>						
<b>APPROPRIATIONS</b>							
2.5501.882.121	Salary - Athletic/Activity Directors	216,314	215,400	Salaries for four athletic directors. (4 positions)			
2.5501.882.181	Supplemental Pay - Coaching	376,576	374,791	Coaching salaries - increase due to coaches taking education courses which increase salary			
2.5501.882.192	Additional Responsibility Stipend	5,342	8,648				
2.5501.882.211	Employers Soc. Sec. Cost	45,765	38,161	Budgeted at 7.65%			
2.5501.882.221	Employers Retirement Cost	70,000	91,742	Budgeted Retirement Cost, 17.13%			
2.5501.882.231	Employers Hospital Cost	22,636	21,884	Budgeted at \$5,869/employee (4)			
2.5501.882.311	Contracted Services	-	-				
2.5501.882.332	Travel - Athletics	4,000	3,000				
2.5501.882.361	Membership Dues & Fees	600	600				
2.5501.882.378	Student Accident Ins. - Sports	51,732	51,732	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			Funds to help fund athletic programs in high schools & middle schools.			
2.5501.882.552	License & Title Fees						
2.6580.882.175	Turf Management	11,700		Payment to Employees for turf grass maintenance of athletic facilities - increase due to additional costs of softball field maintenance			
2.6580.882.211	Employers Soc. Sec. Cost	896		Budgeted at 7.65%			
2.6580.882.221	Employers Retirement Cost	1,303		Budgeted Retirement Cost, 17.13%			
2.6580.882.329	Other Property & Services	145	145				
2.6580.882.411	Turf Management & Pool Supplies	14,972	14,602	Field/Pool maint - \$8,200 increase due to reduction in PRC 801 activity bus fuel			
	Total	821,981	820,705				
	Total	19,933,138	18,989,917				



<b>FEDERAL GRANT FUND</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2017-2018 BUDGET</b>	<b>2016-2017 BUDGET</b>	<b>COMMENTS</b>
<b>REVENUE</b>				
3.3600.017.000	Voc. Ed. Program Improvement	164,617.00	176,160.00	
3.3600.026.000	Education for Homeless Child	18,557.69	15,000.00	
3.3600.049.000	IDEA Title VI-B - Pre-School	552,258.14	463,254.00	
3.3600.050.000	ESEA Title I - Basic Prog.	3,524,519.00	4,120,049.61	
3.3610.050.000	ESEA Title I - Basic Prog.	989,699.72	-	
3.3600.051.000	ESEA Title I Migrant Education	129,647.43	260,072.85	
3.3600.053.000	Child Nutrition Equipment	19,440.00	-	
3.3600.058.000	CTE Capacity Building	50,000.00	-	
3.3600.060.000	IDEA VI-B Handicapped	4,718,462.32	5,259,867.75	
3.3600.082.000	IDEA VI-B State Improvement	8,391.98	15.11	
3.3600.103.000	Title II - Improving Teacher Quality	464,048.00	511,741.00	
3.3610.103.000	Title II - Improving Teacher Quality	314,118.92	371,735.79	
3.3600.104.000	Title III - Language Acquisition	60,497.00	71,343.66	
3.3610.104.000	Title III - Language Acquisition	12,347.65	-	
3.3600.111.000	Migrant Grant	5,759.67	5,183.00	
3.3600.114.000	Children with Disabilities - Risk Pool	-	76,902.00	
3.3600.118.000	IDEA VI-B Special Needs Target	2,935.37	2,062.98	
3.3600.119.000	IDEA Targeted Assist for Preschool	6,653.87	6,178.65	
3.3600.156.000	ARRA - Race to the Top	-	-	
		11,041,953.76	11,339,566.40	

<b>FEDERAL GRANT FUND</b>				
<b>017 VOCATIONAL EDUCATION PROGRAM IMPROVEMENT</b>				
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5120.017.163	Substitute Pay-Workshop	3,000.00	3,000.00	
3.5120.017.211	Employers Soc. Sec. Cost	264.33	229.50	
3.5120.017.232	Employers Workers Compensation Insurance	-	40.00	
3.5120.017.312	Workshop Expenses	14,000.00	11,000.00	Workshop expense for CTE teachers
3.5120.017.319	Other Professional/Tech. Services	1,500.00	-	
3.5120.017.332	Travel	5,000.00	3,500.00	Travel allowance
3.5120.017.333	Field Trips	2,000.00	4,100.00	Travel allowance
3.5120.017.342	Postage			Postage fees for CTE mailings
3.5120.017.351	Tuition Reimbursements	7,000.00	-	
3.5120.017.379	Other Insurance/Judgments	-	-	Insurance for Allied Health and interns
3.5120.017.411	Supplies & Materials	18,645.68	82,042.35	Supplies for CTE classes
3.5120.017.418	Computer Software	7,100.00	5,791.00	Software for CTE classes
3.5120.017.422	Repairs	1,000.00	1,001.00	Repairs for equipment
3.5120.017.461	Non-Capitalized Equipment			Purchase of equipment under \$2000 for classroom
3.5120.017.462	Non-Capitalized Computer Hardware	84,000.00	56,000.00	Purchase of Non-Capitalized Computer Equipment (update drafting labs at DMHS and RCHS)
3.5120.017.541	Purchase of Equipment	18,000.00	4,000.00	
3.5870.017.312	Workshop Expenses			Workshop expense for CTE teachers
3.6120.017.311	Contracted Services	-	-	
3.6120.017.341	Telephone VoCats	-	700.00	
3.6120.017.411	Supplies & Materials	-	800.00	VoCATS supplies
3.6120.017.462	Computer Hardware VoCATS			Computer hardware for VoCATS
3.6550.017.312	Workshop Expenses			Workshop expense for CTE staff
3.8100.017.392	Indirect Cost	3,106.99	3,956.15	Payment for indirect cost @ 2.165%
3.8100.017.418	Computer Software and Supplies			
3.8200.017.399	Unbudgeted Federal Grant Fund			
	Total	164,617.00	176,160.00	



<b>FEDERAL GRANT FUND</b>				
<b>049 IDEA TITLE VI-B PRE-SCHOOL</b>				
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5230.049.121.366	Salary - Teacher	40,250.00	36,500.00	1 teacher
3.5230.049.142	Salary - Teacher Assistant	-	-	
3.5230.049.142.302	Salary - Teacher Assistant	20,652.90	20,355.10	
3.5230.049.142.318	Salary - Teacher Assistant	23,592.90	-	
3.5230.049.142.322	Salary - Teacher Assistant	22,404.60	-	
3.5230.049.142.327	Salary - Teacher Assistant	20,502.90	20,205.10	
3.5230.049.142.347	Salary - Teacher Assistant	20,502.90	20,205.10	
3.5230.049.142.350	Salary - Teacher Assistant	20,152.90	19,855.10	
3.5230.049.142.386	Salary - Teacher Assistant	21,904.60	21,580.90	
3.5230.049.142.390	Salary - Teacher Assistant	22,842.90		
3.5230.049.142.402	Salary - Teacher Assistant	21,904.60	21,580.90	
3.5230.049.146	Salary - Other Assignments	-	-	Summer contract for preschool teacher
3.5230.049.162	Substitute Pay	2,500.00	2,500.00	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher	-	-	Substitute Pay when teacher assistant subs for teacher
3.5230.049.180	Bonus Pay	4,500.00	4,500.00	Bonus Pay
3.5230.049.181	Supplement Pay	1,825.00	1,825.00	Bonus Pay
3.5230.049.184	Longevity Pay	1,500.00	1,500.00	Longevity Pay
3.5230.049.199	Overtime Pay	200.00	200.00	Overtime Pay
3.5230.049.211	Employers Soc. Sec. Cost	805.16	805.16	Employers Social Security Cost
3.5230.049.211.302	Employers Soc. Sec. Cost	1,579.95	1,557.17	
3.5230.049.211.318	Employers Soc. Sec. Cost	1,804.86	-	
3.5230.049.211.322	Employers Soc. Sec. Cost	1,713.96	-	
3.5230.049.211.327	Employers Soc. Sec. Cost	1,568.47	1,545.69	
3.5230.049.211.347	Employers Soc. Sec. Cost	1,568.47	1,545.69	
3.5230.049.211.350	Employers Soc. Sec. Cost	1,541.70	1,518.92	
3.5230.049.211.366	Employers Soc. Sec. Cost	3,079.13	2,792.25	
3.5230.049.211.386	Employers Soc. Sec. Cost	1,675.71	1,650.94	
3.5230.049.211.390	Employers Soc. Sec. Cost	1,747.48	-	
3.5230.049.211.402	Employers Soc. Sec. Cost	1,675.71	1,650.94	
3.5230.049.221	Employers Retirement Cost	603.83	540.03	Budgeted Retirement Cost, 17.13%
3.5230.049.221.302	Employers Retirement Cost	3,537.84	3,118.40	

3.5230.049.221.318	Employers Retirement Cost	4,041.46	-	
3.5230.049.221.322	Employers Retirement Cost	3,837.91	-	
3.5230.049.221.327	Employers Retirement Cost	3,512.15	3,095.42	
3.5230.049.221.347	Employers Retirement Cost	3,512.15	3,095.42	
3.5230.049.221.350	Employers Retirement Cost	3,452.19	3,041.80	
3.5230.049.221.366	Employers Retirement Cost	6,894.83	5,591.80	
3.5230.049.221.386	Employers Retirement Cost	3,752.26	3,306.19	
3.5230.049.221.390	Employers Retirement Cost	3,912.99	-	
3.5230.049.221.402	Employers Retirement Cost	3,752.26	3,306.19	
3.5230.049.231	Employers Hospital Cost	-	-	Employers Hospital Cost 6 @ \$5,869/employee
3.5230.049.231.302	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.318	Employers Hospital Cost	5,869.00	-	
3.5230.049.231.322	Employers Hospital Cost	5,869.00	-	
3.5230.049.231.327	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.347	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.350	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.366	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.386	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.231.390	Employers Hospital Cost	5,869.00	-	
3.5230.049.231.402	Employers Hospital Cost	5,869.00	5,471.00	
3.5230.049.232	Employers Workers Compensation Insurance	2,000.00	2,000.00	
3.5230.049.233	Unemployment Insurance	1,015.00	1,015.00	Unemployment Cost
3.5230.049.311	Contracted Services	-	4,000.00	
3.5241.049.132	Salary - Speech Teachers	-	-	
3.5241.049.132.402	Salary - Speech Teachers	-	40,150.00	1 speech therapist
3.5241.049.146	Salary - Other Assignments	2,994.00	2,994.00	Summer contract for speech therapist
3.5241.049.181	Supplement Pay	-	2,008.00	
3.5241.049.211	Employers Soc. Sec. Cost	229.04	382.66	Employers Social Security Cost @ 7.65%
3.5241.049.211.402	Employers Soc. Sec. Cost	-	3,071.48	
3.5241.049.221	Employers Retirement Cost	512.87	307.63	Budgeted Retirement Cost, 17.13%
3.5241.049.221.402	Employers Retirement Cost	-	6,150.98	
3.5241.049.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$5,869/employee
3.5241.049.231.402	Employers Hospital Cost	-	5,471.00	
3.5241.049.311	Contracted Services - Speech	45,000.00	60,000.00	Contracted Speech Services
3.6201.049.151	Salary - Office Personnel	29,820.84	29,380.08	Salary for Office personnel
3.6201.049.180	Bonus Pay	750.00	750.00	
3.6201.049.211	Employers Soc. Sec. Cost	2,338.67	2,304.96	Employers Social Security Cost @ 7.65%
3.6201.049.221	Employers Retirement Cost	5,108.31	4,501.03	Budgeted Retirement Cost, 17.13%



		FEDERAL GRANT FUND		
050 ESEA TITLE I - LEA BASIC PROGRAM				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5330.050.121	Salary Remedial and Supplemental K-12	-	-	Salary 31.9 teachers
3.5330.050.121.310	Salary Remedial and Supplemental K-12	75,599.96	105,000.00	
3.5330.050.121.318	Salary Remedial and Supplemental K-12	36,300.00	75,150.00	
3.5330.050.121.322	Salary Remedial and Supplemental K-12	71,300.04	78,030.04	
3.5330.050.121.327	Salary Remedial and Supplemental K-12	36,300.00	108,000.00	
3.5330.050.121.330	Salary Remedial and Supplemental K-12	72,300.00	-	
3.5330.050.121.334	Salary Remedial and Supplemental K-12	75,600.00	71,500.00	
3.5330.050.121.344	Salary Remedial and Supplemental K-12	71,000.04	108,000.00	
3.5330.050.121.347	Salary Remedial and Supplemental K-12	70,000.08	73,000.00	
3.5330.050.121.350	Salary Remedial and Supplemental K-12	71,300.04	106,500.00	
3.5330.050.121.358	Salary Remedial and Supplemental K-12	71,300.04	105,000.00	
3.5330.050.121.374	Salary Remedial and Supplemental K-12	72,300.00	70,000.00	
3.5330.050.121.386	Salary Remedial and Supplemental K-12	35,000.00	71,500.00	
3.5330.050.121.390	Salary Remedial and Supplemental K-12	77,050.08	111,500.00	
3.5330.050.121.402	Salary Remedial and Supplemental K-12	73,299.96	108,500.00	
3.5330.050.126	Salary - Extended Contracts	-	-	
3.5330.050.132	Remedial & Support Monitoring	-	-	
				13.8 positions paid from State 001
3.5330.050.142.334	Salary - Teacher Assistant	-	5,179.20	
3.5330.050.142.386	Salary - Teacher Assistant	-	6,088.50	
3.5330.050.143	Salary - Tutor (within the instructional day)	24,981.50	65,208.02	40 tutors including Eden Parent Resource Center
3.5330.050.162	Substitute Pay - Regular	-	-	
3.5330.050.162.310	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.162.318	Substitute Pay - Regular	1,000.00	2,000.00	
3.5330.050.162.322	Substitute Pay - Regular	2,000.00	2,200.00	
3.5330.050.162.327	Substitute Pay - Regular	1,000.00	3,000.00	
3.5330.050.162.330	Substitute Pay - Regular	2,000.00	-	
3.5330.050.162.334	Substitute Pay - Regular	2,000.00	2,000.00	
3.5330.050.162.344	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.162.347	Substitute Pay - Regular	2,000.00	2,000.00	

3.5330.050.162.350	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.162.358	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.162.374	Substitute Pay - Regular	2,000.00	2,000.00	
3.5330.050.162.386	Substitute Pay - Regular	1,000.00	2,000.00	
3.5330.050.162.390	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.162.402	Substitute Pay - Regular	2,000.00	3,000.00	
3.5330.050.163	Staff Development Substitute	-	-	
3.5330.050.167	Salary - Teacher Assistant - when substituting	-	-	Money to pay when a teacher assistant subs for a teacher
3.5330.050.181	Supplement Pay	-	-	
3.5330.050.181.310	Supplement Pay	3,575.00	5,250.00	
3.5330.050.181.318	Supplement Pay	1,750.00	3,757.50	
3.5330.050.181.322	Supplement Pay	3,500.00	3,901.50	
3.5330.050.181.327	Supplement Pay	1,750.00	5,400.00	
3.5330.050.181.330	Supplement Pay	3,500.00	-	
3.5330.050.181.334	Supplement Pay	3,575.00	3,575.00	
3.5330.050.181.344	Supplement Pay	3,500.00	5,400.00	
3.5330.050.181.347	Supplement Pay	3,500.00	3,650.00	
3.5330.050.181.350	Supplement Pay	3,500.00	5,325.00	
3.5330.050.181.358	Supplement Pay	3,500.00	5,250.00	
3.5330.050.181.374	Supplement Pay	3,500.00	3,500.00	
3.5330.050.181.386	Supplement Pay	1,750.00	3,575.00	
3.5330.050.181.390	Supplement Pay	3,750.00	5,575.00	
3.5330.050.181.402	Supplement Pay	3,500.00	5,425.00	
3.5330.050.184	Longevity Pay	-	-	Longevity pay for teachers/assistants
3.5330.050.184.344	Longevity Pay	-	-	
3.5330.050.184.386	Longevity Pay	-	197.88	
3.5330.050.184.402	Longevity Pay	-	-	
3.5330.050.191	Curriculum Development Pay	2,845.20	1,309.20	
3.5330.050.198	Salary - Tutorial pay	-	752.51	
3.5330.050.199	Overtime Pay	-	-	Overtime for TA's
3.5330.050.199.334	Overtime Pay	-	-	
3.5330.050.199.386	Overtime Pay	-	-	
3.5330.050.199.390	Overtime Pay	-	-	
3.5330.050.199.402	Overtime Pay	-	-	
3.5330.050.211	Employers Soc. Sec. Cost	2,128.75	5,142.61	Social Security for Title 1 Teachers/Assistants
3.5330.050.211.310	Employers Soc. Sec. Cost	6,209.89	8,663.64	
3.5330.050.211.318	Employers Soc. Sec. Cost	2,987.33	6,189.44	
3.5330.050.211.322	Employers Soc. Sec. Cost	5,875.21	6,436.07	



3.5330.050.211.327	Employers Soc. Sec. Cost	2,987.33	8,904.60	
3.5330.050.211.330	Employers Soc. Sec. Cost	5,951.71	-	
3.5330.050.211.334	Employers Soc. Sec. Cost	6,209.89	6,292.45	
3.5330.050.211.344	Employers Soc. Sec. Cost	5,852.26	8,904.60	
3.5330.050.211.347	Employers Soc. Sec. Cost	5,775.76	6,016.72	
3.5330.050.211.350	Employers Soc. Sec. Cost	5,875.33	8,784.12	
3.5330.050.211.358	Employers Soc. Sec. Cost	5,875.21	8,663.64	
3.5330.050.211.374	Employers Soc. Sec. Cost	5,951.71	5,775.76	
3.5330.050.211.386	Employers Soc. Sec. Cost	2,887.88	6,377.15	
3.5330.050.211.390	Employers Soc. Sec. Cost	6,334.21	9,185.84	
3.5330.050.211.402	Employers Soc. Sec. Cost	6,028.21	8,944.77	
3.5330.050.221	Employers Retirement Cost	1,343.88	315.85	Budgeted Retirement Cost, 17.13%
3.5330.050.221.310	Employers Retirement Cost	13,562.67	16,890.30	
3.5330.050.221.318	Employers Retirement Cost	6,517.97	12,088.63	
3.5330.050.221.322	Employers Retirement Cost	12,813.26	12,551.91	
3.5330.050.221.327	Employers Retirement Cost	6,517.97	17,372.88	
3.5330.050.221.330	Employers Retirement Cost	12,984.55	-	
3.5330.050.221.334	Employers Retirement Cost	13,562.68	12,294.94	
3.5330.050.221.344	Employers Retirement Cost	12,761.87	17,372.88	
3.5330.050.221.347	Employers Retirement Cost	12,590.58	11,742.78	
3.5330.050.221.350	Employers Retirement Cost	12,813.26	17,131.59	
3.5330.050.221.358	Employers Retirement Cost	12,813.26	16,890.30	
3.5330.050.221.374	Employers Retirement Cost	12,984.56	11,260.20	
3.5330.050.221.386	Employers Retirement Cost	6,295.28	12,464.57	
3.5330.050.221.390	Employers Retirement Cost	13,841.06	17,935.89	
3.5330.050.221.402	Employers Retirement Cost	13,155.84	17,453.31	
3.5330.050.231	Employers Hospital Cost	-	-	Hospitalization for Title 1 Tch/TAs @ \$5,869 for 31.9 positions
3.5330.050.231.310	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.231.318	Employers Hospital Cost	5,869.00	10,942.00	
3.5330.050.231.322	Employers Hospital Cost	11,738.00	12,036.20	
3.5330.050.231.327	Employers Hospital Cost	5,869.00	16,413.00	
3.5330.050.231.330	Employers Hospital Cost	11,738.00	-	
3.5330.050.231.334	Employers Hospital Cost	11,738.00	12,255.04	
3.5330.050.231.344	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.231.347	Employers Hospital Cost	11,738.00	10,942.00	
3.5330.050.231.350	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.231.358	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.231.374	Employers Hospital Cost	11,738.00	10,942.00	

3.5330.050.231.386	Employers Hospital Cost	5,869.00	12,309.75	
3.5330.050.231.390	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.231.402	Employers Hospital Cost	11,738.00	16,413.00	
3.5330.050.232	Employers Workers Compensation	18,500.00	20,000.00	Title 1 portion of Worker's Compensation
3.5330.050.233	Employers Unemployment Insurance	-	2,700.00	
3.5330.050.311	Contracted Services Other Pupil Support	-	-	
3.5330.050.312	Workshop Expenses	19,000.00	-	
3.5330.050.312.310	Workshop Expenses	1,804.92	2,113.35	Pays for staff development for Title 1 Staff
3.5330.050.312.318	Workshop Expenses	1,486.50	1,621.20	
3.5330.050.312.322	Workshop Expenses	1,308.30	1,302.75	
3.5330.050.312.327	Workshop Expenses	1,335.00	1,725.42	
3.5330.050.312.330	Workshop Expenses	2,504.46		
3.5330.050.312.334	Workshop Expenses	1,222.86	1,528.56	
3.5330.050.312.344	Workshop Expenses	2,493.78	2,640.24	
3.5330.050.312.347	Workshop Expenses	1,137.42	1,186.95	
3.5330.050.312.350	Workshop Expenses	1,794.24	2,607.03	
3.5330.050.312.358	Workshop Expenses	2,253.48	2,460.75	
3.5330.050.312.374	Workshop Expenses	2,424.36	2,466.54	
3.5330.050.312.386	Workshop Expenses	1,180.14	1,499.61	
3.5330.050.312.390	Workshop Expenses	1,596.66	1,794.90	
3.5330.050.312.402	Workshop Expenses	2,461.74	2,564.97	
3.5330.050.332	Travel	-	-	Travel allowance
3.5330.050.326	Contracted Services Other Pupil Support	-	-	
3.5330.050.341	Telephone	-	-	
3.5330.050.411	Supplies & Materials (Periodicals)	722,876.20	1,157,716.93	Supplies used for direct instruction-above and beyond regular
3.5330.050.411.310	Supplies & Materials (Periodicals)	86,734.48	41,408.54	
3.5330.050.411.318	Supplies & Materials (Periodicals)	107,825.71	40,708.56	
3.5330.050.411.322	Supplies & Materials (Periodicals)	66,958.72	39,430.37	
3.5330.050.411.327	Supplies & Materials (Periodicals)	93,075.71	1,204.78	
3.5330.050.411.330	Supplies & Materials (Periodicals)	168,235.76	-	
3.5330.050.411.334	Supplies & Materials (Periodicals)	22,424.44	29,120.12	
3.5330.050.411.344	Supplies & Materials (Periodicals)	168,677.85	86,193.66	
3.5330.050.411.347	Supplies & Materials (Periodicals)	20,065.60	2,918.74	
3.5330.050.411.350	Supplies & Materials (Periodicals)	91,013.52	34,622.10	
3.5330.050.411.358	Supplies & Materials (Periodicals)	131,854.28	81,166.73	
3.5330.050.411.374	Supplies & Materials (Periodicals)	159,385.76	125,669.15	
3.5330.050.411.386	Supplies & Materials (Periodicals)	77,587.80	24,804.20	
3.5330.050.411.390	Supplies & Materials (Periodicals)	61,696.66	3,140.48	

3.5330.050.411.402	Supplies & Materials (Periodicals)	162,268.01	78,555.36	
3.5330.050.418	Computer Software & Supplies	-	-	Instructional software to be used in the classroom
3.5330.050.461	Lease/Purchase of Non-Capitalized Equip.	-	-	Purchase of Non Capitalized Classroom Equipment
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	250.00	-	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.541	Purchase of Equipment - Capitalized	-	-	
3.5330.050.542	Purchase of Computer Equipment - Capitalized	-	-	
3.5350.050.192	Additional Responsibility Stipend	-	-	Stipends for Set Aside Increased Learning
3.5350.050.198.322	EXTENDED DAYS Tutor	-	-	
3.5350.050.211.322	Employers Soc. Sec. Cost	-	-	Social Security for contract for Supplemental Services
3.5350.050.221.322	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
3.5350.050.231	Employers Hospital Cost	-	-	
3.5350.050.233	Employers Unemployment Insurance	-	-	
3.5350.050.311	Contracted Services Other Pupil Support	-	-	
3.5350.050.411	Supplies & Materials (Periodicals)	-	-	
3.5880.050.131	Salary - Parent Involvement	-	-	Licensed employees for parent centers - 3 positions
3.5880.050.131.358	Salary - Parent Involvement	42,129.96	38,500.00	
3.5880.050.131.392	Salary - Parent Involvement	-	-	
3.5880.050.146	Salary - Parent Involvement	-	-	Teacher Assistant
3.5880.050.181	Supplement Pay	-	1,925.00	Supplement
3.5880.050.181.358	Supplement Pay	2,008.00	-	
3.5880.050.181.392	Supplement Pay	-	-	
3.5880.050.184	Longevity Pay	-	-	Longevity for Parent Center Employees
3.5880.050.184.358	Longevity Pay	-	-	
3.5880.050.184.392	Longevity Pay	-	-	
3.5880.050.211	Employers Soc. Sec. Cost	-	-	Social Security Cost @ 7.65%
3.5880.050.211.358	Employers Soc. Sec. Cost	3,376.56	3,092.51	
3.5880.050.211.392	Employers Soc. Sec. Cost	-	-	
3.5880.050.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
3.5880.050.221.358	Employers Retirement Cost	7,560.83	6,193.11	
3.5880.050.221.392	Employers Retirement Cost	-	-	
3.5880.050.231	Employers Hospital Cost	-	-	Hospitalization Cost @ \$5,869 - 3 positions
3.5880.050.231.358	Employers Hospital Cost	5,869.00	5,471.00	
3.5880.050.231.392	Employers Hospital Cost	-	-	
3.5880.050.311	School IMP Contracted Services School	4,325.00	3,952.00	Contracted Services
3.5880.050.312	Workshop Expenses	-	-	Workshop Cost - Parent Involvement related
3.5880.050.314	Print/Binding Fees	400.00	1,000.00	
3.5880.050.332	Travel	-	-	Travel Parent Involvement related
3.5880.050.342	Postage	-	-	Postage

3.5880.050.411	Supplies	-	7,000.00	Used for Parent Involvement
3.5880.050.411.310	Supplies	3,914.04	3,741.25	
3.5880.050.411.318	Supplies	3,184.50	2,870.00	
3.5880.050.411.322	Supplies	2,837.10	2,306.25	
3.5880.050.411.327	Supplies	2,895.00	3,054.50	
3.5880.050.411.330	Supplies	5,431.02		
3.5880.050.411.334	Supplies	2,651.82	2,706.00	
3.5880.050.411.344	Supplies	5,407.86	4,674.00	
3.5880.050.411.347	Supplies	2,466.54	2,101.25	
3.5880.050.411.350	Supplies	3,890.88	3,659.25	
3.5880.050.411.358	Supplies	4,886.76	4,356.25	
3.5880.050.411.374	Supplies	5,257.32	4,366.50	
3.5880.050.411.386	Supplies	2,559.18	2,654.75	
3.5880.050.411.390	Supplies	3,462.42	3,177.50	
3.5880.050.411.402	Supplies	5,338.38	4,540.75	
3.5880.050.462	Non-cap computer equipment	-	-	
3.5881.050.131	Salaries - Teacher	120,496.44	105,451.90	
3.5881.050.181	Supplement Pay	5,976.00	5,225.00	
3.5881.050.184	Longevity Pay	-	-	
3.5881.050.211	Employers Soc. Sec. Cost	9,675.14	8,466.78	
3.5881.050.221	Employers Retirement Cost	21,664.74	16,955.70	
3.5881.050.231	Employers Hospital Cost	12,911.80	10,942.00	
3.5881.050.311	Contracted Services	1,500.00	-	
3.5881.050.314	Print/Binding Fees	1,600.00	-	
3.5881.050.411	Supplies & Materials	8,000.00	10,000.00	
3.6300.050.113	Director/Supervisor	75,501.12	37,415.52	.45 position
3.6300.050.131	Salary - Instructional Support	-	575.00	
3.6300.050.151	Salary - Office Personnel	32,855.52	31,384.68	Salary Title 1 Secretary
3.6300.050.181	Supplement Pay	-	-	
3.6300.050.184	Longevity Pay	-	-	Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	8,289.29	5,307.21	Social Security for Secretary
3.6300.050.221	Employers Retirement Cost	18,561.49	10,628.28	Budgeted Retirement Cost, 17.13%
3.6300.050.231	Employers Hospital Cost	11,738.00	7,932.95	Hospitalization Cost Secretary - \$5,869 - 1.45 positions
3.6300.050.233	Employers Unemployment Insurance	-	-	
3.6300.050.311	Contracted Services Other Pupil Support	-	-	Contracted Services Director
3.6300.050.312	Workshop Expenses	2,500.00	10,000.00	
3.6300.050.312.322	Workshop Expenses	-	-	
3.6300.050.312.327	Workshop Expenses	-	-	

3.6300.050.312.344	Workshop Expenses	-	-	
3.6300.050.312.386	Workshop Expenses	-	-	
3.6300.050.314	Print/Binding Fees	500.00	750.00	Cost for Printing for Title 1
3.6300.050.327	Rentals	-	-	Parent Center Rental Space & Copier
3.6300.050.332	Travel	-	-	Office Support Travel
3.6300.050.332.322	Travel	-	-	
3.6300.050.332.327	Travel	-	-	
3.6300.050.332.344	Travel	-	-	
3.6300.050.332.374	Travel	-	-	
3.6300.050.341	Telephone	-	-	Telephone expense for Eden Parent Center
3.6300.050.342	Postage	-	-	Postage Expense for Title 1
3.6300.050.361	Membership Dues	-	150.00	
3.6300.050.411	Supplies & Materials (Periodicals)	9,500.00	3,200.00	Admin Supplies & Materials
3.6300.050.418	Computer Software & Supplies	7,200.00	6,300.00	
3.6300.050.462	Lease/Purchase of Non-Capitalized Computer	100.00		Admin Computer Equipment
3.6550.050.331	Pupil Transportation - Contracted	8,000.00	3,000.00	Transportation cost for choice schools
3.6550.050.331.327	Pupil Transportation - Contracted	-	-	
3.8100.050.392	Indirect Cost	88,069.44	94,585.95	Indirect cost for system @ 2.165%
3.8200.050.399	Unbudgeted Federal Grant Fund	352,451.90	-	Unbudgeted Federal Grant Fund
	Total	4,514,218.72	4,120,049.61	
Explanation:				
Title I is the largest Supplemental Education Program funded by the Federal Government. This program was started in 1965 to provide supplemental (not to replace or supplant local or state resources) funds to schools whose student population consists of large numbers of economically disadvantaged students.				
The program provides funds for supplemental teachers, tutors, supplies, staff development, parent involvement and many other items as listed.				
Rockingham County has 12 elementary schools and one Middle School that receive Title I funds. In these schools the direct certification percentage is multiplied by 1.6 to estimate the percent of economically disadvantaged students.				
In Rockingham County, Early Intervention is emphasized, therefore Title I supplemental services are concentrated in elementary and middle schools with high poverty rates.				
A full Comprehensive Needs Assessment will be completed by each school and the budget will be adjusted according to the needs of each school.				

<b>FEDERAL GRANT FUND</b>				
<b>051 ESEA TITLE I - MIGRANT REGULAR</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5330.051.135.392	Salary - Teacher	46,368.00	52,500.00	
3.5330.051.142	Salary Assistant	-	6,124.50	
3.5330.051.143	Salary - Tutors	-	-	
3.5330.051.181.392	Supplement Pay	2,232.00	2,610.00	
3.5330.051.184	Longevity Pay	-	953.00	Longevity for employees
3.5330.051.211.392	Employers Soc. Sec. Cost	3,717.90	4,757.36	Social Security for Migrant Tutor Staff
3.5330.051.221.392	Employers Retirement Cost	8,325.18	9,458.72	Budgeted Retirement Cost, 17.13%
3.5330.051.231.392	Employers Hospital Cost	4,695.20	6,722.50	Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	1,400.00	1,103.00	Migrant portion of system worker's comp
3.5330.051.311	Contracted Services	-	-	
3.5330.051.312.392	Workshop Expenses	700.00	1,500.00	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel	800.00	6,000.00	Tutors travel
3.5330.051.411	Supplies & Materials	175.00	8,000.00	Supplies for Tutors/Recruiters
3.5350.051.198	Extended Day - Tutor Pay	1,900.00	30,000.00	
3.5350.051.211	Employers Soc. Sec. Cost	145.35	2,295.00	
3.5350.051.221	Employers Retirement Cost	325.47	8,982.00	Budgeted Retirement Cost, 17.13%
3.5350.050.311	Extended Day Contracted Services	-	-	
3.5880.051.411	Parent Involvement - Supplies & Materials	-	-	
3.6110.051.341	Telephone	-	-	
3.6200.051.131	Salary - Instructional Support I	6,156.00	27,900.00	
3.6200.051.153	Salary - Migrant Recruiter	22,916.28	21,463.56	
3.6200.051.181	Supplement Pay	6,300.00	7,395.00	
3.6200.051.184	Longevity Pay	-	1,084.00	
3.6200.051.211	Employers Soc. Sec. Cost	2,705.98	4,424.96	Social Security for Director, Secretary and Recruiters@ 7.65%
3.6200.051.221	Employers Retirement Cost	6,059.27	8,797.86	Budgeted Retirement Cost, 17.13%
3.6200.051.231	Employers Hospital Cost	6,455.90	9,411.50	
3.6200.051.311	Contracted Services	-	-	Contracted Services
3.6200.051.332	Travel	2,500.00	6,000.00	
3.6200.051.341	Telephone	-	-	Telephone Migrant Recruiter
3.6200.051.342	Postage	-	400.00	

3.6300.051.311	Contracted Services	52.00	-	
3.6300.051.332	Travel	-	-	
3.6300.051.341	Telephone	-	-	Phone for office & Cell Phone Service for Recruiters
3.6400.051.152	Salary - Technology Support	-	7,154.52	Data entry salary (65%)
3.6400.051.184	Longevity Pay	-	-	
3.6400.051.211	Employers Soc. Sec. Cost	-	547.32	
3.6400.051.221	Employers Retirement Cost	-	1,088.20	Budgeted Retirement Cost, 17.13%
3.6400.051.231	Employers Hospital Cost	-	1,344.50	
3.6400.051.312	Workshop Expenses	-	-	
3.6400.051.332	Travel	-	-	
3.6400.051.411	Supplies & Materials	-	-	
3.6550.051.171	Salary - Driver	-	4,000.00	
3.6550.051.211	Employers Soc. Sec. Cost	-	306.00	
3.6550.051.221	Employers Retirement Cost	-	608.40	Budgeted Retirement Cost, 17.13%
3.6550.051.331	Pupil Transportation	-	5,000.00	
3.6570.051.529	Alarm System Fee	-	-	
3.8100.051.392	Indirect Cost	2,681.95	5,445.47	Indirect cost for system @ 2.165%
3.8200.051.399	Unbudgeted Federal Grant Fund	3,035.95	6,695.48	
	Total	129,647.43	260,072.85	
Explanation:	Migrant Education is a program of the Federal Government. This program is to provide services to Migrant families and students.			
	It provides funds for tutors, recruiters, supplies, staff development, parent involvement, summer school opportunities and many			
	other items as listed above. The budget above indicates the planned use of this money for the students of Rockingham County Schools.			
	There is a 20% cap on administrative costs (anything coded 3.6300 + indirect cost on entire budget).			







		FEDERAL GRANT FUND		
060 IDEA VI-B HANDICAPPED				
ACCOUNT		2017-2018	2016-2017	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
<b>APPROPRIATIONS</b>				
3.5210.060.121	Salary - Teachers	-	-	Salary for 12 teachers
3.5210.060.121.310	Salary - Teachers	-	40,000.00	
3.5210.060.121.314	Salary - Teachers	48,000.00	-	
3.5210.060.121.347	Salary - Teachers	35,000.00	44,000.00	
3.5210.060.121.354	Salary - Teachers	99,560.00	44,000.00	
3.5210.060.121.358	Salary - Teachers	40,250.00	75,000.00	
3.5210.060.121.366	Salary - Teachers	130,840.00	80,000.00	
3.5210.060.121.374	Salary - Teachers	93,100.00	-	
3.5210.060.121.378	Salary - Teachers	45,250.00	43,500.00	
3.5210.060.121.380	Salary - Teachers	-	-	
3.5210.060.121.390	Salary - Teachers	-	71,500.00	
3.5210.060.121.394	Salary - Teachers	41,750.00	76,500.00	
3.5210.060.121.398	Salary - Teachers	45,930.00	-	
3.5210.060.133	Salary - Psychologist	56,144.00	-	Salary for 3 FTE psych's & 1 month each for 3 psych's
3.5210.060.133.327	Salary - Psychologist	47,971.00	45,551.00	
3.5210.060.133.330	Salary - Psychologist	5,533.00	5,368.00	
3.5210.060.133.344	Salary - Psychologist	-	5,626.00	
3.5210.060.133.347	Salary - Psychologist	-	-	
3.5210.060.133.366	Salary - Psychologist	47,366.00	-	
3.5210.060.133.374	Salary - Psychologist	-	-	
3.5210.060.133.390	Salary - Psychologist	-	30,195.00	
3.5210.060.133.392	Salary - Psychologist	-	45,551.00	
3.5210.060.133.394	Salary - Psychologist	-	-	
3.5210.060.133.398	Salary - Psychologist	5,736.00	-	
3.5210.060.133.402	Salary - Psychologist	-	4,911.00	
3.5210.060.142	Salary - Teacher Assistants	-	-	Salary for 76.3963 teacher assistants (81 total)
3.5210.060.142.302	Salary - Teacher Assistants	20,502.90	45,483.60	
3.5210.060.142.310	Salary - Teacher Assistants	21,625.90	21,306.30	
3.5210.060.142.314	Salary - Teacher Assistants	92,581.00	111,871.90	
3.5210.060.142.318	Salary - Teacher Assistants	85,343.60	96,339.90	
3.5210.060.142.322	Salary - Teacher Assistants	64,717.70	22,080.90	

3.5210.060.142.327	Salary - Teacher Assistants	15,341.40	14,891.30	
3.5210.060.142.330	Salary - Teacher Assistants	67,940.30	99,957.10	
3.5210.060.142.334	Salary - Teacher Assistants	59,299.30	74,608.80	
3.5210.060.142.344	Salary - Teacher Assistants	66,966.10	65,984.60	
3.5210.060.142.347	Salary - Teacher Assistants	54,876.70	54,924.60	
3.5210.060.142.350	Salary - Teacher Assistants	81,007.00	79,820.30	
3.5210.060.142.354	Salary - Teacher Assistants	90,545.00	82,159.50	
3.5210.060.142.358	Salary - Teacher Assistants	20,152.90	35,121.40	
3.5210.060.142.366	Salary - Teacher Assistants	129,008.50	127,122.80	
3.5210.060.142.374	Salary - Teacher Assistants	65,514.40	55,620.10	
3.5210.060.142.378	Salary - Teacher Assistants	124,200.90	124,631.40	
3.5210.060.142.379	Salary - Teacher Assistants	14,891.30	14,891.30	
3.5210.060.142.380	Salary - Teacher Assistants	98,002.20	96,275.90	
3.5210.060.142.386	Salary - Teacher Assistants	-	19,855.10	
3.5210.060.142.390	Salary - Teacher Assistants	63,060.40	84,646.40	
3.5210.060.142.392	Salary - Teacher Assistants	36,167.50	56,001.50	
3.5210.060.142.394	Salary - Teacher Assistants	63,923.80	102,702.70	
3.5210.060.142.398	Salary - Teacher Assistants	135,357.90	127,820.50	
3.5210.060.142.402	Salary - Teacher Assistants	38,107.60	22,505.30	
3.5210.060.144	Salary - EC Interpreter	-	-	Salary for 3 interpreters
3.5210.060.144.322	Salary - EC Interpreter	-	36,430.00	
3.5210.060.144.347	Salary - EC Interpreter	-	-	
3.5210.060.144.354	Salary - EC Interpreter	36,967.30	-	
3.5210.060.144.374	Salary - EC Interpreter	51,237.00	-	
3.5210.060.144.386	Salary - EC Interpreter	-	25,180.00	
3.5210.060.144.392	Salary - EC Interpreter	-	-	
3.5210.060.144.402	Salary - EC Interpreter	-	25,680.00	
3.5210.060.146	Salary - Teacher	31,500.00	35,840.00	Salary for summer contracts
3.5210.060.162	Substitute Pay	10,500.00	10,500.00	Substitute Pay
3.5210.060.163	Substitute Pay	-	5,000.00	
3.5210.060.167	Salary - TA Sub for Teachers	5,000.00	-	Sub pay for teacher assistants who subs for teachers
3.5210.060.181	Salary - Supplement Pay	36,662.00	31,112.00	Supplementary Pay
3.5210.060.184	Longevity Pay	25,000.00	25,000.00	Longevity pay
3.5210.060.189	Short Term Disability	7,500.00	7,500.00	
3.5210.060.199	Overtime Pay	2,000.00	2,000.00	
3.5210.060.211	Employers Soc. Sec. Cost	9,039.39	8,946.82	Employers Social Security Cost @ 7.65%
3.5210.060.211.302	Employers Soc. Sec. Cost	1,568.47	3,479.50	
3.5210.060.211.310	Employers Soc. Sec. Cost	1,654.39	4,689.93	

3.5210.060.211.314	Employers Soc. Sec. Cost	10,754.45	8,558.21	
3.5210.060.211.318	Employers Soc. Sec. Cost	10,823.81	7,370.00	
3.5210.060.211.322	Employers Soc. Sec. Cost	4,950.90	4,476.09	
3.5210.060.211.327	Employers Soc. Sec. Cost	4,843.40	4,623.83	
3.5210.060.211.330	Employers Soc. Sec. Cost	5,620.73	8,057.38	
3.5210.060.211.334	Employers Soc. Sec. Cost	4,536.41	5,707.56	
3.5210.060.211.344	Employers Soc. Sec. Cost	5,122.91	5,478.21	
3.5210.060.211.347	Employers Soc. Sec. Cost	6,875.58	7,567.74	
3.5210.060.211.350	Employers Soc. Sec. Cost	6,197.03	6,106.25	
3.5210.060.211.354	Employers Soc. Sec. Cost	17,371.05	9,651.21	
3.5210.060.211.358	Employers Soc. Sec. Cost	4,620.83	8,424.29	
3.5210.060.211.366	Employers Soc. Sec. Cost	23,501.92	15,844.89	
3.5210.060.211.374	Employers Soc. Sec. Cost	16,053.63	4,254.94	
3.5210.060.211.378	Employers Soc. Sec. Cost	12,963.02	12,862.07	
3.5210.060.211.379	Employers Soc. Sec. Cost	1,139.18	1,139.18	
3.5210.060.211.380	Employers Soc. Sec. Cost	7,497.18	7,365.12	
3.5210.060.211.386	Employers Soc. Sec. Cost	-	3,445.19	
3.5210.060.211.390	Employers Soc. Sec. Cost	4,824.13	14,255.13	
3.5210.060.211.392	Employers Soc. Sec. Cost	2,766.82	7,768.77	
3.5210.060.211.394	Employers Soc. Sec. Cost	8,084.06	13,709.02	
3.5210.060.211.398	Employers Soc. Sec. Cost	14,307.34	9,778.28	
3.5210.060.211.402	Employers Soc. Sec. Cost	2,915.23	4,061.87	
3.5210.060.221	Employers Retirement Cost	15,958.65	14,087.05	Budgeted Retirement Cost, 17.13%
3.5210.060.221.302	Employers Retirement Cost	3,512.15	6,968.09	
3.5210.060.221.310	Employers Retirement Cost	3,704.52	9,392.13	
3.5210.060.221.314	Employers Retirement Cost	24,081.52	17,138.77	
3.5210.060.221.318	Employers Retirement Cost	24,236.82	14,759.28	
3.5210.060.221.322	Employers Retirement Cost	11,086.14	8,963.87	
3.5210.060.221.327	Employers Retirement Cost	10,845.41	9,259.76	
3.5210.060.221.330	Employers Retirement Cost	12,585.97	16,135.80	
3.5210.060.221.334	Employers Retirement Cost	10,157.99	11,430.07	
3.5210.060.221.344	Employers Retirement Cost	11,471.30	10,970.74	
3.5210.060.221.347	Employers Retirement Cost	15,395.90	15,155.25	
3.5210.060.221.350	Employers Retirement Cost	13,876.48	12,228.47	
3.5210.060.221.354	Employers Retirement Cost	38,897.47	19,327.63	
3.5210.060.221.358	Employers Retirement Cost	10,347.02	16,870.60	
3.5210.060.221.366	Employers Retirement Cost	52,625.84	31,731.21	
3.5210.060.221.374	Employers Retirement Cost	35,947.54	8,521.00	

3.5210.060.221.378	Employers Retirement Cost	29,026.94	25,757.75	
3.5210.060.221.379	Employers Retirement Cost	2,550.88	2,281.35	
3.5210.060.221.380	Employers Retirement Cost	16,787.77	14,749.46	
3.5210.060.221.386	Employers Retirement Cost	-	6,899.38	
3.5210.060.221.390	Employers Retirement Cost	10,802.25	28,547.49	
3.5210.060.221.392	Employers Retirement Cost	6,195.50	15,557.84	
3.5210.060.221.394	Employers Retirement Cost	18,101.93	27,453.85	
3.5210.060.221.398	Employers Retirement Cost	32,037.20	19,582.09	
3.5210.060.221.402	Employers Retirement Cost	6,527.83	8,134.36	
3.5210.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$5,869/employee
3.5210.060.231.302	Employers Hospital Cost	5,869.00	10,942.00	Employers Hospital Cost @ \$5,869/employee
3.5210.060.231.310	Employers Hospital Cost	5,869.00	10,942.00	
3.5210.060.231.314	Employers Hospital Cost	30,812.25	28,722.75	
3.5210.060.231.318	Employers Hospital Cost	32,279.50	19,148.50	
3.5210.060.231.322	Employers Hospital Cost	17,607.00	10,942.00	
3.5210.060.231.327	Employers Hospital Cost	10,270.75	10,942.00	
3.5210.060.231.330	Employers Hospital Cost	18,076.52	27,355.00	
3.5210.060.231.334	Employers Hospital Cost	17,607.00	21,884.00	
3.5210.060.231.344	Employers Hospital Cost	17,607.00	16,413.00	
3.5210.060.231.347	Employers Hospital Cost	21,245.78	20,023.86	
3.5210.060.231.350	Employers Hospital Cost	23,476.00	21,884.00	
3.5210.060.231.354	Employers Hospital Cost	44,017.50	27,355.00	
3.5210.060.231.358	Employers Hospital Cost	11,738.00	21,884.00	
3.5210.060.231.366	Employers Hospital Cost	58,690.00	43,768.00	
3.5210.060.231.374	Employers Hospital Cost	41,083.00	14,935.83	
3.5210.060.231.378	Employers Hospital Cost	41,083.00	32,826.00	
3.5210.060.231.379	Employers Hospital Cost	5,869.00	5,471.00	
3.5210.060.231.380	Employers Hospital Cost	27,877.75	25,987.25	
3.5210.060.231.386	Employers Hospital Cost	-	10,942.00	
3.5210.060.231.390	Employers Hospital Cost	17,607.00	32,826.00	
3.5210.060.231.392	Employers Hospital Cost	11,738.00	21,884.00	
3.5210.060.231.394	Employers Hospital Cost	23,476.00	38,297.00	
3.5210.060.231.398	Employers Hospital Cost	43,019.77	34,193.75	
3.5210.060.231.402	Employers Hospital Cost	11,738.00	10,942.00	
3.5210.060.232	Workers Compensation Cost	22,000.00	22,000.00	Workers Compensation Cost
3.5210.060.233	Unemployment Cost	11,624.00	11,624.00	Unemployment Cost
3.5210.060.311	Contracted Services - Communication Service	10,000.00	10,000.00	Contracted Interpreting services
3.5240.060.132	Salary - Speech	-	-	Salary for 2 speech therapist

3.5240.060.132.318	Salary - Speech	-	-	
3.5240.060.132.347	Salary - Speech	40,980.00	40,150.00	
3.5240.060.132.358	Salary - Speech	-	40,150.00	
3.5240.060.132.390	Salary - Speech	-	-	
3.5240.060.181	Salary - Supplement Pay	2,049.00	4,015.00	Supplement Pay
3.5240.060.211	Employers Soc. Sec. Cost	156.75	307.15	Employers Social Security Cost @ 7.65%
3.5240.060.211.318	Employers Soc. Sec. Cost	-	-	
3.5240.060.211.347	Employers Soc. Sec. Cost	3,134.97	3,071.48	
3.5240.060.211.358	Employers Soc. Sec. Cost	-	3,071.48	
3.5240.060.211.390	Employers Soc. Sec. Cost	-	-	
3.5240.060.221	Employers Retirement Cost	350.99	615.10	Budgeted Retirement Cost, 17.13%
3.5240.060.221.318	Employers Retirement Cost	-	-	
3.5240.060.221.347	Employers Retirement Cost	7,019.87	6,150.98	
3.5240.060.221.358	Employers Retirement Cost	-	6,150.98	
3.5240.060.221.390	Employers Retirement Cost	-	-	
3.5240.060.231	Employers Hospital Cost	-	-	Employers Hospitalization Cost @ \$5,869
3.5240.060.231.318	Employers Hospital Cost	-	-	
3.5240.060.231.347	Employers Hospital Cost	5,869.00	5,471.00	
3.5240.060.231.358	Employers Hospital Cost	-	5,471.00	
3.5240.060.231.390	Employers Hospital Cost	-	-	
3.5240.060.311	Contracted Services - Speech	10,000.00	88,000.00	Speech services - Individual
3.5250.060.311	Contracted Services - Audiology	20,000.00	42,024.00	Contracted Audiology
3.5840.060.145.392	Salary - Health Services	126,110.00	118,060.00	Salary for 3 day treatment qp's
3.5840.060.211	Employers Soc. Sec. Cost	-	-	Employers Social Security Cost @ 7.65%
3.5840.060.211.392	Employers Soc. Sec. Cost	9,647.42	9,031.60	
3.5840.060.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
3.5840.060.221.392	Employers Retirement Cost	21,602.65	18,086.79	-
3.5840.060.231	Employers Hospital Cost	-	-	Employers Hospital Cost @ \$5,869/employee
3.5840.060.231.392	Employers Hospital Cost	17,607.00	16,413.00	
3.5840.060.311	Contracted Services	144,000.00	226,000.00	Contracted Physical/Occupational Therapy services
3.6200.060.113	Salary - Director	63,360.00	191,376.00	Salary for 3 Exceptional Children Coordinator
3.6200.060.151	Salary - Office	47,687.16	46,988.64	Salary for 1 office support personnel
3.6200.060.181	Salary - Supplement Pay	3,168.00	7,206.00	
3.6200.060.184	Longevity Pay	5,350.00	5,350.00	Longevity Pay
3.6200.060.211	Employers Soc. Sec. Cost	9,146.74	19,195.44	Employers Soc. Sec. Cost at 7.65%
3.6200.060.221	Employers Retirement Cost	20,481.52	38,441.05	Budgeted Retirement Cost, 17.13%
3.6200.060.231	Employers Hospital Cost	11,738.00	21,884.00	Employers Hospital Cost @ \$5,869/employee
3.6200.060.233	Unemployment Cost	300.00	300.00	

3.6201.060.151	Salary - Office Personnel	5,527.32	4,159.90	Salary for .2 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	422.84	318.23	Employers Soc. Sec. Cost at 7.65%
3.6201.060.221	Employers Retirement Cost	-	637.30	
3.6201.060.233	Unemployment Cost	40.00	40.00	
3.6550.060.147	Salary - Bus Monitor	25,362.40	28,600.80	Salary for 9.4052 bus monitors
3.6550.060.147.302	Salary - Bus Monitor	3,024.90	-	
3.6550.060.147.310	Salary - Bus Monitor	-	-	
3.6550.060.147.314	Salary - Bus Monitor	-	-	
3.6550.060.147.318	Salary - Bus Monitor	8,708.90	10,902.90	
3.6550.060.147.322	Salary - Bus Monitor	-	-	
3.6550.060.147.327	Salary - Bus Monitor	8,467.00	5,481.90	
3.6550.060.147.334	Salary - Bus Monitor	12,701.60	9,533.60	
3.6550.060.147.344	Salary - Bus Monitor	10,886.20	10,725.40	
3.6550.060.147.347	Salary - Bus Monitor	10,667.50	7,270.30	
3.6550.060.147.350	Salary - Bus Monitor	20,466.10	20,575.40	
3.6550.060.147.380	Salary - Bus Monitor	14,515.00	9,533.60	
3.6550.060.147.386	Salary - Bus Monitor	9,676.60	9,533.60	
3.6550.060.147.390	Salary - Bus Monitor	-	-	
3.6550.060.147.392	Salary - Bus Monitor	28,143.50	27,434.00	
3.6550.060.147.394	Salary - Bus Monitor	13,305.40	11,608.20	
3.6550.060.147.398	Salary - Bus Monitor	14,273.10	11,512.80	
3.6550.060.147.402	Salary - Bus Monitor	12,579.60	12,513.90	
3.6550.060.189	Short Term Disability	2,000.00	2,000.00	
3.6550.060.199	Overtime Pay	250.00	250.00	
3.6550.060.211	Employers Soc. Sec. Cost	2,112.35	2,360.12	Employers Social Security Cost @ 7.65%
3.6550.060.211.302	Employers Soc. Sec. Cost	231.40	-	
3.6550.060.211.310	Employers Soc. Sec. Cost	-	-	
3.6550.060.211.314	Employers Soc. Sec. Cost	-	-	
3.6550.060.211.318	Employers Soc. Sec. Cost	666.23	834.07	
3.6550.060.211.322	Employers Soc. Sec. Cost	-	-	
3.6550.060.211.327	Employers Soc. Sec. Cost	647.73	419.37	
3.6550.060.211.334	Employers Soc. Sec. Cost	971.67	729.33	
3.6550.060.211.344	Employers Soc. Sec. Cost	832.79	820.49	
3.6550.060.211.347	Employers Soc. Sec. Cost	816.06	556.18	
3.6550.060.211.350	Employers Soc. Sec. Cost	1,565.66	1,574.03	
3.6550.060.211.380	Employers Soc. Sec. Cost	1,110.40	729.33	
3.6550.060.211.386	Employers Soc. Sec. Cost	740.26	729.33	
3.6550.060.211.390	Employers Soc. Sec. Cost	-	-	





<b>FEDERAL GRANT FUND</b>				
<b>082 IDEA VI-B STATE IMPROVEMENT</b>				
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
3.5210.082.163	Substitute Pay	5,000.00	-	
3.5210.082.211	Employers Soc. Sec. Cost	382.50	-	Employers Social Security Cost @ 7.65%
3.5210.082.232	Employers Workman's Comp.	10.00	-	
3.5210.082.233	Unemployment Cost	10.00	-	
3.5210.082.312	Workshop Expenses	701.64	-	Workshop Expenses
3.5210.082.314	Printing & Binding	10.00	-	
3.5210.082.332	Travel	100.00	-	
3.5210.082.411	Supplies & Materials	2,000.00	14.76	Supplies & Materials
3.8100.082.392	Indirect Cost	177.84	0.35	Indirect Cost @ 2.165%
3.8200.082.399	Unbudgeted Federal Grant Fund	-	-	Unbudgeted Funds
	Total	<b>8,391.98</b>	<b>15.11</b>	
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.				

		FEDERAL GRANT FUND		
103 TITLE II - IMPROVING TEACHER QUALITY				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5110.103.121	Salary - Teacher	-	-	
3.5110.103.121.314	Salary - Teacher	-	-	
3.5110.103.121.366	Salary - Teacher	71,300.00	35,000.00	
3.5110.103.121.374	Salary - Teacher	37,300.00	36,500.00	
3.5110.103.135.314	Instructional Coach	39,300.00	36,500.00	
3.5110.103.135.354	Instructional Coach	44,610.00	40,152.00	
3.5110.103.135.366	Instructional Coach	-	47,856.00	
3.5110.103.162	Substitute Pay for Sick	2,000.00	10,000.00	Money to cover subs for Title II teachers - Sick days
3.5110.103.163	Substitute Pay for Workshop	45,000.00	55,000.00	
3.5110.103.181	Supplement	-	-	Supplement for Teachers in Title II
3.5110.103.181.314	Supplement	1,825.00	1,825.00	
3.5110.103.181.354	Supplement	2,008.00	2,007.50	
3.5110.103.181.366	Supplement	3,500.00	4,142.80	
3.5110.103.181.374	Supplement	1,750.00	1,825.00	
3.5110.103.184	Longevity Pay	-	-	
3.5110.103.193	Mentor Pay	25,000.00	50,000.00	
3.5110.103.196	Salary - Workshop Participant	7,500.00	15,000.00	
3.5110.103.197	Curriculum-SD Lead Teacher	-	-	
3.5110.103.211	Social Security	6,081.75	9,945.00	Social Security for Title II Teachers/Assistants
3.5110.103.211.314	Social Security	3,146.06	2,931.86	
3.5110.103.211.354	Social Security	3,566.29	3,225.20	
3.5110.103.211.366	Social Security	5,722.21	6,655.41	
3.5110.103.211.374	Social Security	2,987.33	2,931.86	
3.5110.103.221	Retirement	5,567.25	9,958.00	Budgeted Retirement Cost, 17.13%
3.5110.103.221.314	Retirement	7,044.71	5,871.39	
3.5110.103.221.354	Retirement	7,985.66	6,458.84	
3.5110.103.221.366	Retirement	12,813.25	13,328.22	
3.5110.103.221.374	Retirement	6,689.27	5,871.39	
3.5110.103.231	Hospitalization	-	-	Hospitalization Cost for Title II Teachers/Assistants
3.5110.103.231.314	Hospitalization	5,869.00	5,471.00	@ \$5,869/employee

3.5110.103.231.354	Hospitalization	5,869.00	5,471.00	
3.5110.103.231.366	Hospitalization	11,738.00	10,942.00	
3.5110.103.231.374	Hospitalization	5,869.00	5,471.00	
3.5110.103.232	Workers Compensation Insurance	3,200.00	3,000.00	Title II portion of Worker's Compensation
3.5110.103.233	Unemployment Cost	800.00	800.00	
3.5110.103.311	Contracted Services	30,000.00	5,000.00	
3.5110.103.312	Workshop Expenses	100,000.00	190,158.25	The only dollar source of funding for professional development.
3.5110.103.332	Travel	-	6,345.00	
3.5110.103.351	Tuition Fee	20,000.00	45,000.00	
3.5110.103.352	Employee Education Reimbursement	2,000.00	2,000.00	
3.5110.103.361	Membership Dues & Fees	1,000.00		
3.5110.103.411	Supplies & Materials	13,774.07	600.00	
3.5870.103.462	Computer Equipment	3,000.00		
3.6110.103.192	Stipend	150,000.00	130,000.00	
3.6110.103.211	Social Security	11,475.00	9,945.00	
3.6110.103.221	Retirement	25,695.00	19,916.00	
3.6110.103.312	Workshop Expenses	2,000.00		
3.6110.103.332	Travel	1,000.00		
3.6200.103.151	Office Support	15,303.96	14,724.00	
3.6200.103.184	Longevity Pay	-	-	
3.6200.103.211	Social Security	1,170.76	1,126.39	
3.6200.103.221	Retirement	2,621.57	2,255.72	Budgeted Retirement Cost, 17.13%
3.6200.103.231	Hospitalization	2,230.22	2,078.98	Hospitalization calculated at \$5,869 per year
3.6200.103.312	Workshop Expenses	4,000.00		
3.6200.103.361	Membership Dues & Fees	1,000.00		
3.8100.103.392	Indirect Cost	15,854.56	20,186.98	Indirect cost for system @ 2.165%
3.8200.103.399	Unbudgeted Federal Grant Fund	-	-	
	Total	778,166.92	883,476.79	
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.				

FEDERAL GRANT FUND				
104 TITLE III - LANGUAGE ACQUISITION				
		2017-2018	2016-2017	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
<b>APPROPRIATIONS</b>				
3.5270.104.135.390	Salary - Lead Teacher	36,936.00	27,900.00	Salary for 43.85% Lead Teacher
3.5270.104.142	Salary - Teacher Assistant	-	6,124.50	Salary Teacher Assistant for ESL program
3.5270.104.151	Office Support	-	12,249.00	
3.5270.104.181.390	Supplement	1,800.00	1,395.00	Supplement for Teachers paid out of 104
3.5270.104.184	Longevity Pay	-	1,143.00	Longevity Pay
3.5270.104.197	Staff Development Instructor	-	-	
3.5270.104.198	Tutorial Pay	10,000.00	-	
3.5270.104.211	Employers Soc. Sec. Cost	765.00	3,734.09	Social Security for Teachers/Assistants
3.5270.104.211.390	Employers Soc. Sec. Cost	2,963.30		
3.5270.104.221	Employers Retirement Cost	1,713.00	7,424.23	Budgeted Retirement Cost, 17.13%
3.5270.104.221.390	Employers Retirement Cost	6,635.48	-	
3.5270.104.231.390	Employers Hospital Cost	3,521.40	8,206.50	Hospitalization Cost for Teachers/Assistants @ \$5,869/employee
3.5270.104.232	Workers Compensations	700.00	600.00	Title III Portion of Workers' Compensation
3.5270.104.312	Workshop Expenses	-	-	
3.5270.104.332.390	Travel	3,000.00	-	
3.5270.104.411	Instructional Supplies	-	-	Supplies to be used for Instruction
3.5330.104.121	Salary Limited English Proficient Teachers	-	-	ESL Teachers 49.75% of a position
3.5330.104.163	Staff Development - Sub Pay	-	-	
3.5330.104.181	Supplement Pay	-	-	Supplement for Teachers paid out of 104
3.5330.104.184	Longevity Pay	-	-	Longevity Pay
3.5330.104.211	Employers Soc. Sec. Cost	-	-	Social Security for Teachers/Assistants @ 7.65%
3.5330.104.221	Employers Retirement Cost	-	-	Budgeted Retirement Cost, 17.13%
3.5330.104.231	Employers Hospital Cost	-	-	Hospitalization Cost for Teachers/Assistants @ \$5,869/employee
3.5330.104.311	Contracted Services	-	-	
3.5330.104.312	Workshop Expenses	-		
3.5330.104.411	Supplies & Materials	-	1,000.00	
3.8100.104.392	Indirect Cost	1,209.94	1,345.85	Paid to system to cover administration expenses @ 2.165%
3.8200.104.399	Unbudgeted Federal Grant Fund	3,600.53	221.49	
	Total	72,844.65	71,343.66	



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<b>FEDERAL GRANT FUND</b>				
<b>114 CHILDREN WITH DISABILITIES - RISK POOL</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5210.114.144	Salary - EC Interpreters	0.00	62,108.00	2 interpreters
3.5210.114.211	Employers Soc. Sec. Cost	0.00	4,751.00	
3.5210.114.221	Retirement	0.00	9,515.00	
3.5210.114.231	Hospitalization	0.00	528.00	
3.8200.114.399	Unbudgeted Federal Grant Funds			
	Total	-	76,902.00	
Explanation:				
Provides IDEA, Title VI, Part B funds to "high need" students with disabilities served in local education agencies (LEAs). These funds are to be used for the student's special education and related service needs.				

<b>FEDERAL GRANT FUND</b>				
<b>118 IDEA VI-B SPECIAL NEEDS TARGET</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
3.5210.118.163	Substitute Pay	500.00	-	
3.5210.118.197	Salary - Summer Workshop Instructor	-	-	
3.5210.118.211	Employers Soc. Sec. Cost	38.25	-	
3.5210.118.232	Workers Compensations	75.00	-	
3.5210.118.233	Unemployment Cost	-	-	
3.5210.118.311	Contracted Services	-	-	
3.5210.118.312	Workshop Expenses	1,000.00	-	
3.5210.118.411	Supplies & Materials	1,259.92	2,015.57	
3.5240.118.312	Speech Workshop Expense	-	-	
3.5330.118.121	Salary - Teacher	-	-	
3.5330.118.211	Employers Soc. Sec. Cost	-	-	
3.5330.118.221	Employers Retirement Cost	-	-	
3.5330.118.231	Employers Hospital Cost	-	-	
3.8100.118.392	Indirect Cost	62.20	47.41	
3.8200.118.399	Unbudgeted Federal Grant Funds	-	-	
	Total	2,935.37	2,062.98	
Explanation:				
The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.				



<b>FEDERAL GRANT FUND</b>			
<b>119 IDEA VI-B PRESCHOOL TARGETED ASSISTANCE</b>			
		<b>2017-2018</b>	<b>2016-2017</b>
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>
<b>CODE</b>	<b>DESCRIPTION</b>		
<b>APPROPRIATIONS</b>			
3.5230.119.163	Substitute Pay	1,000.00	500.00
3.5230.119.211	Employers Soc. Sec. Cost	76.50	38.25
3.5230.119.221	Employers Retirement Cost	-	-
3.5230.119.312	Workshop Expense	2,000.00	1,000.00
3.5230.119.411	Supplies & Materials	326.37	-
3.5230.119.418	Computer Software & Supplies	3,000.00	4,000.00
3.5230.119.459	Other Food Purchases	50.00	498.42
3.5230.119.461	Non Capital Equipment	60.00	
3.5240.119.312	Workshop Expense	-	
3.8100.119.392	Indirect Cost	141.00	141.98
3.8200.119.399	Unbudgeted Federal Grant Funds	-	-
	Total	6,653.87	6,178.65
Explanation:			
The Individuals with Disabilities Education Act 2004 provides funds to local education agencies, charter schools			
professional development and support around activities to improve Child Find programs, early childhood transitions,			
early childhood outcomes, and improving preschool LRE opportunities for handicapped preschoolers.			
	Total Federal Funds	11,041,953.76	11,339,566.40



<b>CAPITAL OUTLAY FUND</b>					
		<b>2017-2018</b>	<b>2016-2017</b>		
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>	
<b>CODE</b>	<b>DESCRIPTION</b>				
<b>CATEGORY I</b>					
<b>APPROPRIATIONS</b>					
4.5401.801.461	Non-Capitalized Equipment/Furnishings	10,000	-		
4.5401.801.541	Equipment/Furnishings	40,000	-	Classrooms of Tomorrow	
4.9000.801.526	Roofs-Fees	10,000	-	Roof Replacements as identified	
4.9000.801.528	Roofs-Replacement/Repair-Carpentry	450,000	227,187	Roof Replacements as identified	
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ-Misc	150,000	80,000	Upkeep/replacement of HVAC Equipment	
4.9003.801.524	Code/Security Improvements/Repair-Elec.	-	-	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Electrical Specific	
4.9003.801.528	Code/Security Improvements/Repair-Misc.	-	-	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Carpentry Expenses	
4.9003.801.529	Code/Security Improvements/Repair-Misc.	75,000	54,000	OSHA,AHERA,ADA, Elect. Fire, Security, Environ., Bldg, Reg.-Miscellaneous Expenses	
4.9005.801.529	Floor Coverings/Refinishing-Misc.	60,000	50,000	Wooden gym floors, tile, carpet	
4.9006.801.529	Covered Walkways	13,000	12,025	Installation/renovation as identified	
4.9007.801.526	Classroom/Building Reno.-Architects Fees	10,000	70,000	Architect fees for construction/renovation	
4.9007.801.528	Classroom/Building Renovations-Misc.-Carpe	-	-	Renovations & projects(painting) as identified-Carpentry	
4.9007.801.529	Classroom/Building Renovations-Misc.	150,000	-	Renovations & projects(painting) as identified-Misc.	
4.9008.801.532	Paving/Gravel/Sealing-Imp.to Existing Sites	75,000	-	Parking lot paving, repair, striping-existing sites	
4.9008.801.529	Paving/Gravel/Sealing-Imp.to Existing Sites	-	70,000	Parking lot paving, repair, striping-existing sites	
4.9009.801.528	Emergency Repair-Carpentry	-	-	Emergency repairs to buildings-Carpentry	
4.9009.801.529	Emergency Repair-Misc.	100,000	450,000	Emergency repairs to buildings	
4.9010.801.532	Grounds Improvement-Imp.to Existing Sites	50,000	-	Playgrounds, tree service, fencing, grading, seeding	
4.9010.801.529	Grounds Improvement-Imp.to Existing Sites	-	20,000	Playgrounds, tree service, fencing, grading, seeding	
4.9013.801.529	General Repair-Misc.	75,000	70,813	General upkeep of buildings as identified	
4.9014.801.529	Communications/Intercom/Fire System	-	-	Replace/Repair as identified	



<b>CAPITAL OUTLAY FUND</b>					
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>		
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>	
<b>CATEGORY II</b>					
<b>APPROPRIATIONS</b>					
4.5110.802.541	Technology Equipment, etc.	50,000	35,000	Technology needs other than computers, printers, hardware	
4.5110.802.542	Technology Equipment	-	-	Initial, additional and replacement computer hardware, and other equipment for infrastructure/connectivity	
4.5400.801.541	School Capital Outlay	40,000	50,000	Money allocated to schools based on ADM	
4.5401.801.541	Equipment/Furnishings	-	50,000	School needs as identified	
4.6400.801.542	Administrative Computers	1,000	-	Computers/printers/etc.	
4.6400.802.418	Computer Software	4,000	-		
4.6400.802.542	Computer Hardware	5,000	-		
4.6510.801.541	Communication Services	-	134,350		
4.6550.802.542	Bus Garage Computers/Equipment	-	-	Computers/printers/etc.	
4.6610.801.542	Finance Dept. - Equipment	-	-	Lease on AS400 Computer	
4.6910.801.311	BOE Contracts - Redistricting	18,625	-		
4.6910.801.541	BOE Furniture/Equipment	5,000	-		
4.6820.802.542	PowerSchool	-	-	Computers/Printers	
	<b>TOTAL</b>	<b>123,625</b>	<b>269,350</b>		

<b>CAPITAL OUTLAY FUND</b>					
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>		
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>	
<b>CATEGORY I I I</b>					
<b>APPROPRIATIONS</b>					
4.6550.802.542	Bus Garage Computers/Equipment	-	-	Equipment for Bus Garage	
4.6550.801.551	Transportation Vehicles/Equipment	2,000	6,300	Vehicles used for weather checks and other transportation use	
4.6550.801.552	Other Vehicles/Fees - Transportation	1,000	-		
4.6580.801.551	Maintenance Vehicles/Equipment	8,500	99,953	Dump Truck and Box Truck	
4.6580.801.552	Other Vehicles/Fees - Maintenance	1,000	-		
4.6942.801.311	Other Vehicle/Fees - Administration	1,400	-		
4.6942.801.551	Administrative Vehicles/Equipment	5,000	-		
4.9301.881.551	Activity Buses	-	-	Purchases of Activity Buses	
	<b>TOTAL</b>	<b>18,900</b>	<b>106,253</b>		
	<b>GRAND TOTAL</b>	<b>1,582,525</b>	<b>1,555,478</b>		

<b>SCHOOL FOOD SERVICE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2017-2018 BUDGET</b>	<b>2016-2017 BUDGET</b>	<b>COMMENTS</b>
<b>REVENUE</b>				
5.3200.035.000	Other-State Alloc. Disab.BYND.6	-	-	
5.3811.035.000	USDA Grants - Regular	4,415,000	4,293,755	
5.3815.035.000	USDA Grants - Commodity Foods	433,699	420,000	
5.4311.035.000	Paid Student Breakfast Sales	58,572	44,344	
5.4312.035.000	Reduced Student Breakfast Sales	-	2,516	
5.4313.035.000	Adult Breakfast Sales	585	836	
5.4314.035.000	Paid Student Lunch Sales	495,240	525,021	
5.4315.035.000	Reduced Student Lunch Sales	18,541	33,200	
5.4316.035.000	Adult Lunch Sales	55,130	80,713	
5.4318.035.000	Supplemental Sales	448,769	234,676	
5.4321.035.000	Catered Breakfast Sales	37,431	28,278	
5.4322.035.000	Catered Lunch Sales	139,360	106,430	
5.4323.035.000	Suppers & Banquets	-	-	
5.4324.035.000	Catered Supplements	-	-	
5.4341.035.000	State Grant Reduced Breakfast	3,957	-	
5.4430.035.000	Contributions & Donations	10,000	14,158	
5.4450.035.000	Interest Earned on Investments	1,044	131	
5.4490.035.000	Overages/Shortages	1,200	1,733	
5.4480.035.000	Indirect Cost Allocated	429,571	413,230	
5.4922.035.000	Transfer from Local Current Expense	-	-	
	Fund			
	<b>TOTAL</b>	<b>6,548,099</b>	<b>6,199,020</b>	

<b>SCHOOL FOOD SERVICE</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2017-2018 BUDGET</b>	<b>2016-2017 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
5.7200.035.113	Salary - Supervisors	85,000	78,485	
5.7200.035.151	Office Personnel	76,500	75,867	
5.7200.035.165	Substitutes	61,393	66,300	
5.7200.035.171	Drivers	61,040	32,439	
5.7200.035.174	Child Nutrition Employees	1,035,000	1,133,431	
5.7200.035.176	Managers	558,441	555,885	
5.7200.035.184	Longevity Pay	30,433	41,755	
5.7200.035.185	Bonus Leave Pay	4,700	4,675	
5.7200.035.188	Annual Leave	15,000	18,195	
5.7200.035.189	Payments for Short Term Disability	7,500	300	
5.7200.035.199	Overtime Pay	500	525	
5.7200.035.211	Employers Soc. Sec. Cost	144,500	153,600	
5.7200.035.221	Employers Retirement Cost	265,400	258,440	
5.7200.035.231	Employers Hospital Cost	506,000	610,331	
5.7200.035.232	Workers Compensation	122,000	138,837	
5.7200.035.233	Employers Unemployment Ins.	10,000	10,000	
5.7200.035.312	Workshop Expenses/Allowable Travel	12,000	7,000	
5.7200.035.313	Advertising Cost	5,000	-	
5.7200.035.314	Printing & Binding Fees	3,000	2,000	
5.7200.035.326	Contracted Repairs & Maintenance	60,000	55,000	
5.7200.035.327	Rentals/Leases	-	-	
5.7200.035.329	Other Property Services			
5.7200.035.332	Travel Reimbursement	1,000	5,000	
5.7200.035.342	Postage	500	500	
5.7200.035.344	Mobile Communications	2,180	1,000	
5.7200.035.361	Member Dues & Fees	500	300	
5.7200.035.372	Vehicle Liability Insurance	1,000	1,000	
5.7200.035.411	Supplies & Materials	15,000	10,000	
5.7200.035.418	Computer Software & Supplies	58,000	35,000	
5.7200.035.422	Repair Parts, Materials & Labor	30,000	30,000	



5.7200.035.451	Food Purchase	2,279,142	1,809,925	
5.7200.035.452	USDA Commodity Foods	433,699	420,000	
5.7200.035.453	Food Processing/Supplies	229,100	225,000	
5.7200.035.454	Inventory Loss	5,000	5,000	
5.7200.035.462	Purchase of Non-Capitalized Equip.	-	-	Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	-	-	New equipment to replace items not repairable
5.7200.035.571	Depreciation	-	-	Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	429,571	413,230	Indirect Cost calculated by USDA formula
	TOTAL	6,548,099	6,199,020	

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.




<b>SPECIAL FUND</b>				
<b>701 SCHOOL AGE CHILD CARE</b>				
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
6.7100.701.178	Salary - Hourly Associates	421,000	395,000	Salary for hourly associates (11.93)
6.7100.701.180	Bonus Pay	8,500	8,500	Bonus Pay
6.7100.701.184	Longevity Pay	5,000	5,000	Longevity Pay
6.7100.701.185	Bonus Leave Pay	250	250	Bonus Leave Pay
6.7100.701.188	Annual Leave Pay	500	500	Annual Leave Pay
6.7100.701.189	Short Term Disability	-	-	Short Term Disability Pay
6.7100.701.199	Overtime	300	300	Overtime
6.7100.701.211	Employers Soc. Sec. Cost	32,646	30,657	Budgeted @ 7.65%
6.7100.701.221	Employers Retirement Cost	72,246	31,754	Budgeted Retirement Cost, 17.13%
6.7100.701.231	Employers Hospital Cost	67,419	69,755	Budgeted @ \$5,869/employee
6.7100.701.232	Workers Compensation	4,200	2,000	Workers Compensation
6.7100.701.233	Unemployment	500	500	Unemployment Cost
6.7100.701.311	Contracted Services	300	300	Contracted services
6.7100.701.312	Staff Development	2,000	2,000	Workshop Expenses
6.7100.701.314	Printing & Binding	600	400	Printing & Binding
6.7100.701.315	Reproduction Costs	2,000	2,000	Reproduction Costs
6.7100.701.332	Travel	5,000	5,000	Itinerant travel
6.7100.701.333	Field Trips	12,000	8,000	Field Trips
6.7100.701.341	Telephone	600	600	Telephone charges
6.7100.701.342	Postage	100	100	Postage cost
6.7100.701.411	Supplies & Materials	13,000	13,000	Office Supplies
6.7100.701.422	Repair, Parts, & Materials	5,000	5,000	Contracted repairs
6.7100.701.459	Food/Snacks	18,471	18,472	Food/snacks purchase for kids
6.7100.701.461	Non-Capital Equipment	500	500	Equipment under \$2000
6.7100.701.462	Computer Equipment	500	500	
6.8100.701.392	Indirect Cost	1,330	1,330	Budgeted at 2.165%
	Total	673,962	601,418	
<b>Explanations:</b>				
Revenues: 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 increased benefit costs which will be covered with a small anticipated program fund balance plus collected fees.				



<b>CHILD NUTRITION AGENCY FUND</b>				
<b>035 CHILD NUTRITION AGENCY FUND</b>				
<b>ACCOUNT</b>		<b>2017-2018</b>	<b>2016-2017</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>APPROPRIATIONS</b>				
7.7200.035.311	Contracted Services	574,850	1,195,700	
7.8100.035.392	Indirect Cost	61,445	119,570	
	Total	636,295	1,315,270	
Explanations:				
This is a contractual arrangement with NCDPI School Food Service Division, Culinary Solution Centers and Rockingham County Schools. NCDPI pays us to provide services to them. RCS contracts Culinary Solution Centers to provide the services to us.				
For these services, RCS gets indirect costs, which go to the Child Nutrition program.				

<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			<b>COMMENTS</b>
<b>REVENUES</b>				
8.4430.000.000	Contributions	50,000	50,000	Moved from Local Fund 2
8.4490.000.000	Miscellaneous Revenue	10,000	10,000	Moved from Local Fund 2
8.4880.000.000	Indirect Cost	175,000	175,000	Moved from Local Fund 2
				Costs charged to Federal programs and Enterprise funds for overhead.
				The allowable percentage decreased by the state. Reduced Child Nutrition to 0%.
8.4910.012.000	Appropriated Fund Balance - Drivers Ed.	-	-	Moved director salary from local Fund 2
8.4490.012.000	Miscellaneous - Driver Education	65,000	65,000	
8.4490.032.000	Miscellaneous - Exceptional Children	630,179	607,187	Funds anticipated from Day Treatment reimbursements, grants, etc.
8.4910.032.000	Fund Balance Appropriated - EC	-	226,945	
8.4490.049.000	Preschool Income	422,190	432,680	Anticipated funding for More at Four students
8.4910.049.000	Fund Balance Appropriated - EC	-	86,598	
8.4490.050.000	Parent Center			
8.4910.050.000	Fund Balance Appr. - Parent Ctr			
8.4470.069.000	Miscellaneous Rev. - Remediation			
8.4910.069.000	Fund Balance Appropriated - Remediation	66,850	76,405	
8.3700.301.000	ROTC Reimbursement	330,425	327,141	Estimated reimbursement for four schools
				Army - Morehead
				Air Force - McMichael/Rockingham
				Marines - Reidsville
8.3701.305.000	Medicaid Administrative Outreach Prog.	180,000	180,000	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.
8.4910.305.000	Medicaid Reimbursement Program-App Fund B	7,000	7,000	For Social Worker's usage and MTSS expenses
8.3700.306.000	Medicaid Reimbursement Program	773,939	60,000	Exceptional Children Program
8.4910.306.000	Fund Balance Appropriated-Medicaid	138,244	439,024	
8.3700.311.000	GEAR UP Grant	359,336	359,336	
8.3700.332.000	PEP Grant	-	300,000	
8.4890.340.000	NC Quest Grant			
8.4910.346.000	Peer Group Connection Grant - Fnd Bal App	7,000	-	
8.3700.347.000	NT3 Grant	70,000	-	
8.4910.403.000	Fund Balance Appropriated-Quality Sch	-	-	
8.4210.410.000	Early Childhood Center	271,348	267,842	
8.4910.410.000	Fund Balance Appropriated-Early Childhood	-	-	
8.4890.506.000	RCEF-The Rock Shop	4,731	-	
8.4910.506.000	RCEF-The Rock Shop - Fnd Balance Appr	4,176	-	
8.4470.517.000	RAF - Beginning Teacher Grant	12,500	-	

8.4910.517.000	Fund Balance Appropriated - RAF Beg Teach	273		
8.4890.573.000	KBR PE Grant	32,639	-	
8.4910.574.000	Fund Balance Appropriated - RC Ed. Found.			
8.3200.575.000	Golden Leaf STEM Initiative Project			
8.4490.576.000	Misc. Chromebook Self Insurance	129,000	97,400	
8.4910.576.000	Fund Balance Appropriated - Chrome Ins	-	-	
8.4910.578.000	Fund Balance Appropriated - USTEP	-	-	
8.4470.580.000	Gem Grants	25,000	25,000	
8.4910.580.000	Fund Balance Appropriated - Gem Grants	7,108	5,134	
8.4490.581.000	APEX Learning			
8.4470.582.000	PROJECT CONNECT GRANT	-	-	
8.4470.583.000	RAF - Wellness Grant	-	-	
8.4490.585.000	RAF - Social Working Fund	6,091	6,091	
8.4910.585.000	Fund Balance Approp. RAF - Social Workers' Fund			
8.4470.589.000	SPARK			
8.4470.591.000	School Health Coordinator - RAF	-	-	
8.4910.591.000	Fund Balance Appropriated - School Health			
8.4470.594.000	RAF-Wireless Grant	347,338	347,338	Funds Chromebooks and Chromebook Covers
8.4470.596.000	RAF - Science Classroom			
8.4910.598.000	Fund Balance App - Teacher Laptops	50,000	100,000	
8.4890.615.000	State Grant for School Nurse Initiative	200,000	200,000	Moved from local Fund 2
8.4490.715.000	Technology	550,000	684,514	Reimbursements/Erate reimbursement on phones, internet, & hosting
8.4910.801.000	Appropriated Fund Balance			
8.4140.801.000	Local Government Sales Tax	85,000	85,000	
8.4210.801.000	Tuition & Fees	20,000	20,000	Funds from Out of County and Out of State Students
8.4890.804.000	Reading is Fundamental			
8.4910.804.000	Fund Balance Appropriated-RIF			
8.4420.805.000	Rental of School Property	20,000	20,000	
8.4430.806.000	Childrens Fund Contributions			
8.4910.806.000	Fund Balance Appr.-Childrens Fund			
8.4910.807.000	RAF - IB Middle Years Grant	39,711	70,445	
8.4910.808.000	IB Program	-	-	
8.4910.809.000	Scholar Athlete - Appropriated Fund Balance	1,000	1,000	
8.4430.809.000	Scholar Athlete	3,000	3,000	
8.4910.819.000	Fund Balance Appropriated - SHAC	-	-	School Health Advisory Council
8.4430.821.000	Contributions -Teacher of the Year	2,000	2,000	
8.4470.833.000	Cultural Arts Contributed	5,000	5,000	
8.4430.834.000	Cultural Arts - Keystone	-	26,265	
8.4430.835.000	Bible Education	269,424	207,788	
8.4430.837.000	WRMS Summer Stem Enrichment	10,320	10,320	
8.4490.880.000	Print Shop Revenue	70,500	70,500	
8.4490.881.000	Activity Bus	74,000	74,000	
8.2910.000.000	Fund Balance Appropriated	-	-	
		5,525,322	5,730,953	





FUND 8 - OTHER RESTRICTED FUNDS				
<b>032 EXCEPTIONAL CHILDREN</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.5110.032.121	Salary - Teacher	150,200	407,900	Salary for 4 teacher tradeoffs
8.5110.032.162	Substitute Pay	5,000	10,000	Substitute pay for 5100 series
8.5110.032.180	Bonus Pay	8,250	8,250	
8.5110.032.211	Employers Soc. Sec. Cost	11,873	31,969	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	25,729	62,490	Budgeted Retirement Cost, 17.13%
8.5110.032.231	Employers Hospital Cost	23,248	60,181	Employers Hospitalization Cost @5,869 (4)
8.5110.032.233	Unemployment Compensation	500	500	
8.5210.032.121	Salary - Teacher	105,000	-	Salary for 3 teachers
8.5210.032.162	Substitute Pay	1,500	-	
8.5210.032.211	Employers Soc. Sec. Cost	8,147	50	
8.5210.032.221	Employers Retirement Cost	17,987	20	Budgeted Retirement Cost, 17.13%
8.5210.032.231	Employers Hospital Cost	17,436	-	Employers Hospitalization Cost @5,869 (3)
8.5210.032.232	Workman's Compensation	15	1,500	Workman's Comp
8.5210.032.233	Unemployment Compensation	2,000	2,000	
8.5210.032.311	Contracted Services	8,750	8,750	Community Based Instruction Stipends
8.5210.032.312	Workshop Expenses	3,000	3,000	Workshop Expenses
8.5210.032.314	Printing & Binding	300	100	Printing & Binding
8.5210.032.332	Travel	100	100	Travel Reimbursements
8.5210.032.333	Fieldtrips	350	350	
8.5210.032.411	Instructional Supplies	112,786	102,711	Supplies & Materials
8.5210.032.422	Repairs	100	100	Repair Parts etc.
8.5210.032.459	Other Food Purchases	100	100	Food Purchases
8.5210.032.461	Non-Capitalized Equipment	700	700	Purchase non-capitalized equipment under \$2000
8.5210.032.462	Non-Capitalized Computer Equip.	10,000	10,000	Purchase non-capitalized computer equipment under \$2000
8.5810.032.131	Salary - Media			Salary for 1 media specialist
8.5810.032.211	Employers Soc. Sec. Cost			
8.5810.032.221	Employers Retirement Cost			Budgeted Retirement Cost, 17.13%
8.5810.032.231	Employers Hospital Cost			
8.5830.032.131	Salary - Counselor	82,060	89,110	Salary for 2 counselors trade off
8.5830.032.180	Bonus Pay	1,500	1,500	
8.5830.032.211	Employers Soc. Sec. Cost	6,278	6,817	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost	14,057	13,652	Budgeted Retirement Cost, 17.13%
8.5830.032.231	Employers Hospital Cost	11,623	10,942	Employers Hospitalization Cost @5,869 (2)
8.6200.032.312	Workshop Expenses	150	150	Workshop Expenses
8.6200.032.361	Membership Dues	300	50	
8.6201.032.371	Insurance	1,000	1,000	CBT Insurance Cost
8.6550.032.331	Contract Pupil Transportation	40	40	Contract Transportation
8.6910.032.233	Unemployment Compensation	100	100	



<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>049 PRESCHOOL</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2017-2018 BUDGET</b>	<b>2016-2017 BUDGET</b>	<b>COMMENTS</b>
<b>APPROPRIATIONS</b>				
8.5110.049.121	Salary - Teacher	230,460	353,200	Salary for 6 trade-offs
8.5110.049.162	Substitute Pay	20,000	5,000	Substitute Pay
8.5110.049.167	Substitute Pay	10,000	-	Substitute Pay
8.5110.049.211	Employers Soc. Sec. Cost	19,160	27,403	Social Security Cost @ 7.65%
8.5110.049.221	Employers Retirement Cost	39,478	54,110	Budgeted Retirement Cost, 17.13%
8.5110.049.231	Employers Hospital Cost	34,872	48,915	Hospitalization Cost @5,869 (6)
8.5110.049.232	Workers Compensation			Workers Comp
8.5110.049.233	Unemployment Compensation			
8.5230.049.232	Workers Compensation			
8.5230.049.311	Contracted Services	20,000	10,000	Contracted services
8.5230.049.312	Workshop Expenses	100	100	Instructional workshop expenses
8.5230.049.314	Printing & Binding	100	100	
8.5230.049.326	Repair/Maintenance	100	100	Repair and maintenance
8.5230.049.331	Contracted Pupil Transportation	10,000	1,000	Preschool pupil transportation
8.5230.049.332	Travel	250	250	Itinerant travel
8.5230.049.333	Field Trips	500	500	Field Trips
8.5230.049.411	Instructional Supplies	8,070	3,500	Purchase instructional supplies
8.5230.049.459	Other Food Purchases	25,000	11,000	Purchase food/snacks
8.5230.049.462	Non-Capitalized Computer Equip.	4,000	4,000	Purchase computer equipment under \$2000
8.5241.049.311	Contracted Services	100	100	Contracted Speech Services
8.6201.049.312	Workshop Expenses			
8.6580.049.422	Repair/Maintenance			
	Total	422,190	519,278	
Explanation:				
Revenues: Monies are received from various sources, but primarily through NC PK to support inclusive efforts.				
We anticipate funding from NC PK to serve ninety six 4-year olds based on their criteria.				
Expenditures:				
The cost of 6 teachers have 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.				

























<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>410 EARLY CHILDHOOD</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.5110.410.142.334	Salary - Teacher Assistant	40,656	40,060	2.5 FTE assistants
8.5110.410.142.366	Salary - Teacher Assistant	20,903	20,205	1 FTE assistants
8.5110.410.184.334	Longevity	100	100	
8.5110.410.188.334	Annual Leave	300	300	
8.5110.410.189.334	Disability Pay	-	-	
8.5110.410.211	Employers Soc. Sec. Cost	4,709	4,610	Social Security Cost @ 7.65%
8.5110.410.221	Employers Retirement Cost	10,182	9,233	Budgeted Retirement Cost, 17.13%
8.5110.410.231	Employers Hospital Cost	16,977	20,516	Employers Hospitalization Cost @ \$5,869 (3)
8.5110.410.233	Unemployment Compensation	400	400	
8.7100.410.121.334	Salary - Teacher	66,605	63,035	1.5 FTE Teacher
8.7100.410.121.366	Salary - Teacher	40,250	36,500	1 FTE Teacher
8.7100.410.162	Sub Pay	1,100	1,100	Sub Pay
8.7100.410.167	Sub Pay - TA subs for Teachers	200	200	Sub Pay for TA subs for teachers
8.7100.410.178.334	Salary - Hourly Associates	-	-	2 FTE PTE Child Care Workers
8.7100.410.178.366	Salary - Hourly Associates	-	-	1.5625 FTE Child Care Workers
8.7100.410.183	Bonus			Bonus Pay
8.7100.410.184	Longevity			Longevity
8.7100.410.185	Bonus Leave			
8.7100.410.188	Annual Leave			Annual Leave Pay
8.7100.410.211	Employers Soc. Sec. Cost	8,274	7,714	Social Security Cost @ 7.65%
8.7100.410.221	Employers Retirement Cost	17,707	15,279	Budgeted Retirement Cost, 17.13%
8.7100.410.231	Employers Hospital Cost	14,148	20,516	Employers Hospitalization Cost @ \$5,869 (2.5)
8.7100.410.232	Workers Compensation	400	400	Workers Compensation cost
8.7100.410.233	Unemployment Compensation	450	450	
8.7100.410.312	Instructional Workshop Expenses	2,600	2,600	Staff Development Expenses
8.7100.410.324	Water, Sewage, Garbage	200	200	Waste management expenses
8.7100.410.326	Maintenance	2,300	2,536	Contracted Maintenance on Equipment
8.7100.410.327	Rentals	3,000	3,000	
8.7100.410.332	Itinerant Travel	2,500	2,000	Travel reimbursement
8.7100.410.333	Field Trip	250	250	Field trip cost
8.7100.410.341	Telephone	700	700	Telephone cost for daycare centers
8.7100.410.351	Tuition Fees	350	350	Tuition fees
8.7100.410.411	Instructional Supplies	6,000	5,500	Instructional Supplies - General
8.7100.410.422	Repair Parts & Materials	250	250	Repair parts
8.7100.410.459	Other Food Purchases	9,437	9,438	Food purchases for daycare - breakfast/lunch
8.8100.410.392	Indirect Cost	400	400	Indirect Cost 2.165%
	Total	271,348	267,842	











































<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>715 TECHNOLOGY</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.5110.715.163	Substitute Pay			Sub. for Technology training for teachers.
8.5110.715.181	Supplement			
8.5110.715.184	Longevity			
8.5110.715.197	Staff Development - Instructors			100% of (1) ITS, 15% of (1) Secondary Math, & (2) Stipends for Media Support. Moved to Local -015-
8.5110.715.211	Employers Soc. Sec. Cost			Budgeted at 7.65%
8.5110.715.221	Employers Retirement Cost			Budgeted Retirement Cost, 17.13%
8.5110.715.231	Employers Hospital Cost			
8.5110.715.343	Telecommunications - Cellular	-	5,000	Cellular Services for District
8.5110.715.411	Supplies & Materials-Instructional Tech.	-	30,000	Replacement LCD projector bulbs
8.5110.715.462	Non-Capitalized Computers-Inst. Tech			Student Computers
8.5860.715.181	Supplement			
8.5860.715.184	Longevity			
8.5860.715.197	Staff Development Instructor			For summer professional development & 15% of HS Math ITS.
8.5860.715.211	Employers Soc. Sec. Cost			Social Security @ 7.65%
8.5860.715.221	Employers Retirement Cost			Budgeted Retirement Cost, 17.13%
8.5860.715.231	Employers Hospital Cost			Hospitalization @5,869
8.5860.715.392	Indirect Cost			
8.6400.715.418	Comp. Software and Supplies	-	-	Computer Software and Supplies
8.6400.715.461	Non-Capitalized Computers	-	49,514	Switches, network and technology under \$2,000
8.6400.715.462	Non-Capitalized Computers			
8.6510.715.341	Other Support Services Telephone	-	-	PRI's, VoIP & Security connections (increase by 600 connection)
8.6510.715.343	Telecommunications - WAN & Firewall	550,000	600,000	District WAN Connectivity and Managed Firewall
	Total	550,000	684,514	
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 and cellular communications.				
Instructional Technology & media is budgeted under purpose code 5110				
Technology Services is budgeted under pupose code 6400 and 6510.				

































<b>FUND 8 - OTHER RESTRICTED FUNDS</b>				
<b>881 ACTIVITY BUS USE</b>				
		<b>2017-2018</b>	<b>2016-2017</b>	
<b>ACCOUNT</b>		<b>BUDGET</b>	<b>BUDGET</b>	<b>COMMENTS</b>
<b>CODE</b>	<b>DESCRIPTION</b>			
<b>APPROPRIATIONS</b>				
8.6550.881.329	Transportation Costs	74,000	74,000	Funds for maintenance of activity buses
	Total	74,000	74,000	
		5,525,322	5,730,953	

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Bethany Elementary School  
School Number 302  
10<sup>th</sup> Day Enrollment 439**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Instructional Coach	10.5	MOE	Instructional Supplies	5,496
Regular Classroom Teachers	17.5		Reproduction	6,616
Enhancement Teachers	2.5		Disadvantaged Student Supple.	-
AIG	0			
Media	1			
Guidance Counselor	1			
Preschool	1		<u>LOCAL</u>	
ESL	0.15		Instructional Supplies	6,805
EC Teachers	1.5		Contract Services	
Pre-K Speech Therapist	0		Travel	
Nurse	1		Telephone	-
Social Worker	0		Postage	
SPLASH Teachers	5		Reproduction	-
Speech Therapist	1		Office Supplies	
			Dues	-
			Printing	1,479
			Grounds Maintenance	9,900

SUPPORT

Clerical	2	
Teacher Assistants	6.13	
Custodians	27	MOE
Media Assistant	0	
Pre-K Teacher Assistant	1	
Bus Monitor	0	
EC Teacher Assistant	2	

CAPITAL OUTLAY

Allotment	1,414
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Bethany Elementary is a K-5 school located at 271 Bethany Road in the Bethany Community in the southwest area of the county. A new modern facility opened in July 2006, replacing the old school. The principal is Mr. Josh Eanes.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Central Elementary School  
School Number 310  
10<sup>th</sup> Day Enrollment 386**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	5.5	MOE	<u>STATE</u>
Instructional Coach	1		Instructional Supplies 5,559
Regular Classroom Teachers	16		Reproduction 6,691
Enhancement Teachers	2.5		Disadvantaged Student Supple. -
AIG	0		
Media	1		<u>LOCAL</u>
Guidance Counselor	1		Instructional Supplies 6,882
ESL	0.2		Text Books -
EC Teachers	1		Library Books -
Intervention Specialist	2		Contract Services -
Nurse	1		Travel -
Speech Therapist	1		Telephone -
Title I Teachers	2		Postage -
			Office Supplies -
			Dues -
			Printing 1,496
			Grounds Maintenance 4,200

SUPPORT

Clerical	2		<u>CAPITAL OUTLAY</u>
Teacher Assistants	5.25		
Custodial Allotment	23	MOE	Allotment 1,361
Media Assistant	0		
Bus Monitor	0.5271		Central Elementary is a K-5 school located at 435 E. Stadium
TA Trade	0		Drive, Eden. The principal is Ms. Elizabeth Covell.
EC Teacher Assistants	0.5		

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Dalton McMichael High School  
School Number 314  
10<sup>th</sup> Day Enrollment 928**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	22	MOE	<u>STATE</u>
Regular Classroom Teachers	27.22		Instructional Supplies 12,194
Athletic Director	9	MOE	Reproduction 14,678
Enhancement Teachers	1		Disadvantaged Student Supple. -
AIG	0		
Media	1		
Guidance Counselor(s)	2		<u>LOCAL</u> Instructional Supplies 22,401
ESL	0.3		Library Books -
EC Teachers	6		Contract Services -
CTE Teachers	12.2		Travel -
JROTC	2		Telephone -
DOP/ISS	3		Postage -
Grant (Bible)	0.5		Reproduction -
Inst. Tech. Specialist	0		Dues -
Speech Therapist	0.8		Non-Capital Equip. -
Instructional Coach/Title II	1		Printing 3,282
			Grounds Maintenance 12,836
 <u>SUPPORT</u>			<u>CAPITAL OUTLAY</u>
Clerical	4		Allotment 2,985
Teacher Assistants	1.5		
TA Media	0		
Custodians	60	MOE	Dalton McMichael High School is a 9-12 school located at 6845 Hwy. 135, Mayodan. The principal is Ms. Ashley Young.
Bus Monitor	0		
EC TAs	4.75		
SRO	10	MOE	

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Douglass Elementary School  
School Number 318  
10<sup>th</sup> Day Enrollment 358**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	16	<u>STATE</u>	
Enhancement Teachers	2.25		Instructional Supplies 5,158
AIG	0		Reproduction 6,209
Media	1		Disadvantaged Student Supple. -
Guidance Counselor	1		
Preschool	1		
ESL	0.3	<u>LOCAL</u>	
EC Teachers	2		Instructional Supplies 6,386
Title I Teachers	1		Library Books -
Intervention Specialist (remediation)	1		Contract Services -
Instructional Coach	1		Travel -
Social Worker	1		Telephone -
Speech Therapist	1.8		Reproduction -
			Printing 1,388
			Grounds Maintenance 3,450

SUPPORT

Clerical	2	
Teacher Assistants	5.25	
Custodians	28	MOE
Media Assistant	0	
Pre-K TeacherAssistant	1	
Bus Monitor	0.56	
EC Assistants	3.05	
Administrative Assistant	0	

CAPITAL OUTLAY

Allotment	1,282
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Douglass Elementary is a brand new K-5 school that opened in August 2011. It is located adjacent to the old school at 1130 Center Church Road, Eden. It will be the systems first LEED silver accredited facility, which is an energy and environmentally highly efficient design. Douglass will use much less energy than other schools and also help protect the environment. The principal is Dr. Nancy Mark.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Draper Elementary School  
School Number 322  
10<sup>th</sup> Day Enrollment 205**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	10	<u>STATE</u>	
Enhancement Teachers	1.75		Instructional Supplies 3,080
AIG	0		Reproduction 3,707
Media	1		Disadvantaged Student Supple. -
Guidance Counselor	1		
Preschool	1		
ESL	0.2	<u>LOCAL</u>	
EC Teachers	2		Instructional Supplies 3,813
Speech Therapist	1		Contract Services -
Title I Teachers	2		Travel -
Instructional Coach	1		Telephone -
TA Trade for Teacher	0		Postage -
			Dues -
			Printing 829
			Grounds Maintenance 4,200

SUPPORT

Clerical	2		
Teacher Assistants	2.25		
Custodians Allotment	25	MOE	<u>CAPITAL OUTLAY</u>
Media Assistant	0		Allotment 764
Pre-K Teacher Assistant	1		
Bus Monitor	0		
EC Assistants	2.8		
Trade Teacher for TA	0.75		

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Huntsville Elementary School  
School Number 327  
10<sup>th</sup> Day Enrollment 407**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>			<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principal	0	MOE	<u>STATE</u>	
Regular Classroom Teachers	18			Instructional Supplies 5,609
Enhancement Teachers	2.25			Reproduction 6,751
AIG	0			Disadvantaged Student Supple. -
Media	1			
Guidance Counselor	1			
Preschool	1		<u>LOCAL</u>	
ESL	0.6			Instructional Supplies 6,944
EC Teachers	2			Contract Services -
Pre-K Speech Therapist	1			Travel -
Speech Therapist	0.75			Telephone -
Title I Teachers	1			Postage -
Instructional Coach	1			Reproduction -
Nurse	1			Dues -
Traded 1.5 TA for Teacher	0			Printing 1,509
				Grounds Maintenance 7,500
 <u>SUPPORT</u>				
Clerical	2			
Teacher Assistants	6.25		<u>CAPITAL OUTLAY</u>	
Custodians Allotment	29	MOE	Allotment	1,322
Media Assistant	0			
Pre-K Teacher Assistants	1			
EC Assistants	0.75			
Bus Monitor	0.43			

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Holmes Middle School  
School Number 330  
10<sup>th</sup> Day Enrollment 633**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	11	MOE	<u>STATE</u>
Regular Classroom Teachers	21		Instructional Supplies 9,114
Enhancement Teachers	6		Reproduction 10,971
AIG	1		Disadvantaged Student Supple. -
Media Specialists	1		
Guidance Counselors	1		<u>LOCAL</u>
ESL	0.3		Instructional Supplies 11,284
EC Teachers	6		Library Books -
Speech Therapist	0.8		Contract Services -
Nurse	1		Travel -
DOP/ISS	2		Telephone -
CTE	2.5		Office Supplies -
Grant (Bible)	0.75		Dues -
Social Worker	0		Printing 2,453
Instructional Coach	1		Grounds Maintenance 6,034
Title I Teacher	2		

CAPITAL OUTLAY

<u>SUPPORT</u>			Allotment 2,034
Clerical	3		
Custodians Allotment	52	MOE	J. E. Holmes Middle School, a 6-8 school, is
Media Assistant	0		located at 211 N. Pierce St., Eden. The principal
Bus Monitor	0.5		is Ms. Nicole Lancaster.
EC Assistants	3.33		
Teacher Assistant	1.5		



**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Dillard Elementary School  
School Number 334  
10<sup>th</sup> Day Enrollment 230**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1	<u>STATE</u>	
Regular Classroom Teachers	11		Instructional Supplies 3,167
Enhancement Teachers	2.25		Reproduction 3,813
AIG	0		Disadvantaged Student Supple. -
Media	1		
Guidance Counselor	1		
Preschool	3	<u>LOCAL</u>	
ESL	0.2		Instructional Supplies 3,922
EC Teachers	2.5		Library Books -
Speech Therapist	0.85		Contract Services -
Nurse	0		Travel -
Title I Teachers	2		Telephone -
Instructional Coach	1		Postage -
TA Trade for Teacher	0		Reproduction -
			Office Supplies -
			Dues -
			Printing 852
			Grounds Maintenance 4,050

SUPPORT

	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Clerical	2	<u>CAPITAL OUTLAY</u>	
Teacher Assistants	2.25		Allotment 833
Custodians Allotment	33	MOE	
Media Assistant	0		
Pre-K Teacher Assistant	0		
Bus Monitor	0.65		
EC Assistants	3.43		
Administrative Assistant	0		
Teacher Trade for TA	0.75		
Title I Teacher Assistant	0		

John W. Dillard Elementary, a K-5 school, is located at 810 Cure Drive, Madison. The principal is Ms. Trina McCoy.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Leaksville Spray Elementary School  
School Number 344  
10<sup>th</sup> Day Enrollment 490**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	5.5	MOE	
Regular Classroom Teachers	21		
Enhancement Teachers	2.5		
AIG	0		
Media	1		
Guidance Counselor	1		
Preschool	1		
ESL	0.2		
EC Teachers	2.5		
Speech Therapist	1.5		
Nurse	1		
Title I Teachers	2		
Instructional Coach	1		
TA Trade for Teacher	0		
		<u>STATE</u>	
			Instructional Supplies 7,049
			Reproduction 8,484
			Disadvantaged Student Supple. -
		<u>LOCAL</u>	
			Instructional Supplies 8,727
			Contract Services -
			Travel -
			Telephone -
			Postage -
			Reproduction -
			Office Supplies -
			Dues -
			Printing 1,897
			Grounds Maintenance 3,450

SUPPORT

Clerical	2	
Teacher Assistants	7	
Custodians Allotment	31	MOE
Media Assistant	0	
Pre-K Teacher Assistant	1	
Bus Monitor	0.56	
EC Assistants	3.5	

CAPITAL OUTLAY

Allotment	1,574
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Leaksville-Spray Elementary is a K-5 school located at 415 Highland Drive, Eden. The principal is Ms. Madison Hester.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Lincoln Elementary School  
School Number 347  
10<sup>th</sup> Day Enrollment 303**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	12	<u>STATE</u>	
Enhancement Teachers	1.75		Instructional Supplies 4,558
AIG	0		Reproduction 5,485
Media	1		Disadvantaged Student Supple. -
Guidance Counselor	1		
Preschool	1		
ESL	0.2		
EC Teachers	3.5	<u>LOCAL</u>	
Speech Therapist	1		Instructional Supplies 5,642
Nurse	0		Library Books -
Title I Teachers	2		Contract Services -
Intervention Specialist	1		Travel -
Instructional Coach	1		Postage -
			Reproduction -
			Printing 1,226
			Grounds Maintenance 5,625

SUPPORT

Clerical	2	
Teacher Assistants	3.71	
Custodians	26	MOE
Media Assistant	0	
Pre-K Teacher Assistant	1	
Bus Monitor	0.59	
EC Assistants	2.62	
Administrative Assistant	0	

CAPITAL OUTLAY

Allotment 938

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Monroeton Elementary School  
School Number 350  
10<sup>th</sup> Day Enrollment 468**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	5.5	(MOE)	<u>STATE</u>
Regular Classroom Teachers	20		Instructional Supplies 6,448
Enhancement Teachers	2.5		Reproduction 7,761
AIG	0		Disadvantaged Student Supple. -
Media	1		
Guidance Counselor	1		<u>LOCAL</u>
Preschool	1		Instructional Supplies 7,983
ESL	0.3		Contract Services -
EC Teachers	3		Travel -
Speech Therapist	1.8		Telephone -
Title I Teachers	2		Postage -
Instructional Coach	1		Office Supplies -
			Printing 1,735
			Grounds Maintenance 5,520

SUPPORT

Clerical	2		
Teacher Assistants	5.75		
Custodial Allotment	31	(MOE)	
Media Assistant	0		<u>CAPITAL OUTLAY</u>
Pre-K Teacher Assistants	1		Allotment 1,453
Bus Monitor	1.22		
EC Assistant	2.71		Monroeton Elementary, a K-5 school, moved into a new building
Parent Advocate	0		in November, 2003 located at 8081 US Hwy. 158, outside of
			Reidsville. The principal is Mr. Richie Weaver.



**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Moss Street Elementary School  
School Number 358  
10<sup>th</sup> Day Enrollment 414**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	11	MOE	<u>STATE</u>
Regular Classroom Teachers	19		Instructional Supplies 5,960
Enhancement Teachers	2.25		Reproduction 7,173
AIG	0		Disadvantaged Student Supple. -
Media	1		
Guidance Counselor	1		
ESL	0.3		
EC Teachers	2.4		<u>LOCAL</u>
Title 1 Teachers	2		Instructional 7,378
Nurse	1		Contract Services -
Parent Involvement Facilitator (Title I)	1		Travel -
Instructional Coach	1		Telephone -
Instructional Intervention Specialist	0		Postage -
Speech Therapist	1		Reproduction -
			Office Supplies -
			Dues -
			Printing 1,604
			Grounds Maintenance 4,800
<u>SUPPORT</u>			
Clerical	2		
Teacher Assistants	5.25		<u>CAPITAL OUTLAY</u>
Custodial Allotment	26	(MOE)	Allotment 1,164
Media Assistant	0		
EC Assistants	1.75		

Moss Street Elementary School is a K-5 school located at 419 Moss Street, Reidsville. The principal is Dr. Leslie Coleman-Cassell.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
New Vision Elementary School  
School Number 362  
10<sup>th</sup> Day Enrollment 323**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	15	<u>STATE</u>	
Enhancement Teachers	2		Instructional Supplies 4,043
AIG	0		Reproduction 4,868
Media	1		Disadvantaged Student Supple. -
Guidance Counselor	1		
ESL	0.05		
EC Teachers	1		
Speech Therapist	0.5	<u>LOCAL</u>	
Instructional Coach	1		Instructional Supplies 5,007
			Contract Services -
			Telephone -
			Postage -
			Office Supplies -
			Printing 1,088
			Grounds Maintenance 6,000

SUPPORT

Clerical	2		
Teacher Assistants	5.25		<u>CAPITAL OUTLAY</u>
Custodial Allotment	21	MOE	Allotment 1,063
Media Assistant	0		
EC TA	0		

New Vision is a K-5 year round magnet school located at 705 NW Ayersville Road, Madison. The principal is Ms. Jane Frazier.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Reidsville High School  
School Number 366  
10<sup>th</sup> Day Enrollment 705**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>			<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principals	22	MOE	<u>STATE</u>	
Athletic Director	9	MOE		Instructional Supplies 9,703
Regular Classroom Teachers	22.717			Reproduction 11,679
Enhancement Teachers	2			Disadvantaged Student Supple. -
Local Teacher	2			
AIG	0			
Media	1		<u>LOCAL</u>	
Guidance Counselors	2			Instructional Supplies 17,825
ESL	0.5			Contracted Services -
EC Teachers	5			Travel -
CTE Teachers	11			Telephone -
JROTC	2			Postage -
ISS/DOP	2			Reproduction -
Grant (Bible)	0.5			Office Supplies -
Inst. Tech. Specialist	0			Printing 2,611
Instructional Coach	1			Grounds Maintenance 7,526
Pre-School	2.1			
Title II Teachers	2			
EC Speech Teacher	1			
<u>SUPPORT</u>				
Clerical	4		<u>CAPITAL OUTLAY</u>	
Teacher Assistants	1.5			Allotment 2,286
Custodial Allotments	71	MOE		
Media Assistant	0			Reidsville High School is a 9-12 school located at 1901
EC Assistants	6.75			South Park Drive, Reidsville. The principal is Ms. Ann Mitchell.
SRO	10	MOE		



**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Reidsville Middle School  
School Number 374  
10<sup>th</sup> Day Enrollment 534**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	11	MOE	
Regular Classroom Teachers	19		<u>STATE</u>
Enhancement Teachers	6		Instructional Supplies 8,025
AIG	0		Reproduction 9,660
Media	1		Disadvantaged Student Supple. -
Guidance Counselor	1		
ESL	0.1		<u>LOCAL</u>
EC Teachers	4		Instructional Supplies 14,743
DOP/ISS	1		Contracted Services -
Math/Lead	0		Travel -
CTE	2		Telephone -
Literacy Coach	0		Postage -
Reading Remediation	0.5		Reproduction -
Grant (Bible)	0.5		Office Supplies -
Instructional Coach	1		Dues -
Title I Teachers	2		Printing 2,160
Title II Teacher	1		Grounds Maintenance 4,800
			<u>CAPTIAL OUTLAY</u>
			Allotment 1,719

SUPPORT

Clerical	3	
Teacher Assistants	1.5	
Custodial Alloment	47	(MOE)
Bus Monitor	0.37	
EC Assistants	5	

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Rockingham County High School  
School Number 378  
10<sup>th</sup> Day Enrollment 1090**

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1			
Assistant Principals	22	MOE	<u>STATE</u>	
Athletic Director	9	MOE		Instructional Supplies 13,645
Regular Classroom Teachers	31.22			Reproduction 16,427
Enhancement Teachers	2			Disadvantaged Student Supple. -
AIG	0			
Media	1			
Guidance Counselor	2.5			
ESL	0.2		<u>LOCAL</u>	
EC Teachers	6			Instructional 25,069
CTE Teachers	13.7			Contract Services -
JROTC	2			Travel -
DOP/ISS	1			Telephone -
Grant (Bible)	1			Postage -
Inst. Tech. Specialist	0			Office Supplies -
Instructional Coach	1			Printing 3,674
EC Speech Teacher	0.1			Grounds Maintenance 9,375

SUPPORT

CAPITAL OUTLAY

Clerical	4			
Trade Teacher for TA	1.5	Trade		Allotment 3,369
Custodial Allotment	69	MOE		
Media Assistant	0			
Bus-Monitor	0.5549			Rockingham County High School is a 9-12 school located at 180 High School Road, Wentworth. The principal is Mr. Cecil Kemp.
EC Assistants	4.9			
SRO	10	MOE		

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Rockingham County Early College  
School Number 379  
10<sup>th</sup> Day Enrollment 339**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	10	<u>STATE</u>	
Guidance Counselor	1		Instructional Supplies 4,244
ESL	0.1		Reproduction 5,109
EC Teachers	0		Disadvantaged Student Supple. -
Speech Therapist	0.02		
Grant (Bible)	0	<u>LOCAL</u>	
			Instructional Supplies 7,797
			Contracted Services -
			Travel -
			Postage -
			Office Supplies -
			Printing 1,142

SUPPORT

Clerical	2	<u>CAPITAL OUTLAY</u>	
TA	1		Allotment 1,076

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Rockingham County Middle School  
School Number 380  
10<sup>th</sup> Day Enrollment 745**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principals	11	MOE	
Regular Classroom Teachers	23		
Enhancement Teachers	7		
AIG	1		
Media	1		
Guidance Counselor	1.5		
ESL	0.2		
EC Teachers	7.05		
DOP/ISS	1		
CTE	3		
Grant (Bible)	1		
Social Worker	1		
Nurse	1		
Speech Therapist	0.4		
Instructional Coach	1		
		<u>STATE</u>	
			Instructional Supplies 10,254
			Reproduction 12,342
			Disadvantaged Student Supple. -
		<u>LOCAL</u>	
			Instructional Supplies 18,836
			Library Books -
			Contract Services -
			Travel -
			Telephone -
			Postage -
			Reproduction -
			Office Supplies -
			Printing 2,759
			Grounds Maintenance 6,600
		<u>CAPITAL OUTLAY</u>	
			Allotment 2,601

SUPPORT

Clerical	3	
Teacher Assistants	1.5	ISS Teacher Trade for TA
Custodial Allotment	51	MOE
Media Assistant	0	
Bus Monitor	1.05	
EC Assistants	4.75	

Rockingham County Middle School is a 6-8 school located at 182 High School Road, Wentworth. The principal is Ms. Moriah Dollarhite.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
South End Elementary School  
School Number 386  
10<sup>th</sup> Day Enrollment 250**

STAFF

LICENSED

POSITIONS

DOLLAR ALLOTMENTS

Principal	1
Regular Classroom Teachers	13
Enhancement Teachers	1.25
AIG	0
Media	1
Guidance Counselor	1
Preschool	1
ESL	0.1
EC Teacher	1.6
Title I Teacher	1
Instructional Coach	1
Speech Therapist	1.35

STATE

Instructional Supplies	3,443
Reproduction	4,144
Disadvantaged Student Supple.	-

LOCAL

Instructional Supplies	4,263
Contract Services	-
Travel	-
Telephone	-
Reproduction	-
Office Supplies	-
Dues	-
Printing	927
Grounds Maintenance	3,600

SUPPORT

Clerical	2	
Teacher Assistants	3.75	
Title I Teacher Assistants	0	
Custodial Allotment	17	MOE
Pre-K Teacher Assistant	1	
Bus Monitor	0.5	
EC Assistants	0.97	

CAPITAL OUTLAY

Allotment	876
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South End Elementary School is a K-5 school located at 1307 South Park Drive, Reidsville. The principal is Mr. Hunter Smothers.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Stoneville Elementary School  
School Number 390  
10<sup>th</sup> Day Enrollment 373**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	0	MOE	
Regular Classroom Teachers	17		
Enhancement Teachers	2.25		
AIG	0		
Media	1		
Guidance Counselor	1		
ESL	0.6		
EC Teachers	4		
Speech Therapist	1		
Title I Teacher	2		
Instructional Coach	1		
Splash	2		
		<u>STATE</u>	
			Instructional Supplies 5,597
			Reproduction 6,736
			Disadvantaged Student Supple. -
		<u>LOCAL</u>	
			Instructional Supplies 6,929
			Contract Services -
			Travel -
			Telephone -
			Postage -
			Office Supplies -
			Printing 1,506
			Grounds Maintenance 5,250

SUPPORT

			<u>CAPITAL OUTLAY</u>
Clerical	2		Allotment 1,286
Teacher Assistants	5.7		
Custodial Allotment	30	(MOE)	
Media Assistant	0		
Migrant Teacher Assistants	0.5		
Bus Monitor	0.68		
EC Assistants	3.4		
Title I Teacher Assistant	0		
PreSchool Teacher Assistant	1		

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

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
SCORE  
School Number 392  
10<sup>th</sup> Day Enrollment 25**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Regular Classroom Teachers	2		
AIG (Lead)	1		
Guidance Counselor	1		
Speech Therapist	0.15		
EC Teachers (Day Treatment)	3		
Social Worker	0		
Migrant Education (Director)	1	Base Lawsonville	
Title I	2		
K-5 Lead Curriculum	1		
Professional Dev. Coordinator	0		
Parent Involvement Facilitator	1		
ISS/DOP	2		
EC Student Support Lead	1		
EC Transition Coord/HS Prog Lead	1		
<u>SUPPORT</u>			
Clerical	1		
Teacher Assistants	0.75		
Custodial Allotment	23	MOE	
Bus-Monitor	2.1634		
EC Assistants	8.75		
Migrant TA	1	Base Lawsonville	
TA Occup Therapy Assistant	4	Base Lawsonville	
			<u>STATE</u>
			Instructional Supplies 945
			Reproduction 1,000
			Disadvantaged Student Supple. -
			<u>LOCAL</u>
			Instructional Supplies 1,700
			Contracted Services -
			Travel -
			Telephone -
			Postage -
			Reproduction -
			Office Supplies -
			Dues -
			Printing 175
			Grounds Maintenance 3,900
			<u>CAPITAL OUTLAY</u>
			Allotment 202

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

The SCORE Center is an alternative school for students with special needs. It is located at 401 Moss Street, Reidsville. The principal is Mr. Curtis Gore.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Western Rockingham Middle School  
School Number 394  
10<sup>th</sup> Day Enrollment 608**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principals	11	MOE		
Regulart Classroom Teachers	21			Instructional Supplies 8,375
Enhancement Teachers	6			Reproduction 10,082
AIG	0			Disadvantaged Student Supple. -
Media	1			
Guidance Conselor	1		<u>LOCAL</u>	
ESL	0.4			Instructional Supplies 15,387
EC Teachers	5.1			Contract Services -
Nurse	1			Travel -
Social Worker	1			Telephone -
DOP/ISS	2			Postage -
CTE	3			Office Supplies -
Grant (Bible)	0.5			Dues -
Instructional Coach	1			Non-Capital Equip. -
				Printing 2,254
				Ground Maintenance 6,000
			<u>CAPITAL OUTLAY</u>	
			Allotment	1,981

Western Rockingham Middle School is a 6-8 school located at 915 North West Ayersville Road, Madison. The principal is Ms. Stephanie Wray.

SUPPORT

Clerical	3	
Custodial Allotment	52	MOE
Media Assistant	0	
Pre-K Teacher Assistant	2	
Bus Monitor	0.68	
EC Assistants	3.4	
Teacher Assistant	1.5	



**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Wentworth Elementary School  
School Number 398  
10<sup>th</sup> Day Enrollment 497**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>DOLLAR ALLOTMENTS</u>
Principal	1		
Assistant Principal	5.5	MOE	
Regular Classroom Teachers	22		
Enhancement Teachers	2.5		
AIG	0		
Media	1		
Guidance Counselor	1		
Preschool	1		
ESL	0.2		
EC Teachers	5		
Speech Therapist	0.58		
Nurse	1		
Instructional Coach	1		
		<u>STATE</u>	
			Instructional Supplies 6,848
			Reproduction 8,243
			Disadvantaged Student Supple. -
		<u>LOCAL</u>	
			Instructional Supplies 8,479
			Contract Services -
			Travel -
			Postage -
			Office Supplies -
			Printing 1,843
			Grounds Maintenance 9,900

SUPPORT

Clerical	2		<u>CAPITAL OUTLAY</u>
Teacher Assistants	6		Allotment 1,692
Custodial Allotment	30	MOE	
Media Assistant	0		
Bus Monitor	0.73		
EC Assistants	6.25		
Pre-K TA	1		

Wentworth Elementary School is a K-5 school located at 8806 NC 87, Wentworth. The principal is Ms. Jennifer Hardin.

**Rockingham County Schools  
Individual Schools Allotments  
2017-18  
Williamsburg Elementary School  
School Number 402  
10<sup>th</sup> Day Enrollment 536**

STAFF

<u>LICENSED</u>	<u>POSITIONS</u>		<u>STATE</u>	<u>DOLLAR ALLOTMENTS</u>
Principal	1			
Assistant Principal	11	MOE		
Regular Classroom Teachers	23			Instructional Supplies 7,712
Enhancement Teachers	2.5			Reproduction 9,283
AIG	0			Disadvantaged Student Supple. -
Media	1			
Guidance Counselor	1		<u>LOCAL</u>	
Preschool	1			Instructional Supplies 9,548
ESL	1			Contract Services -
EC Teachers	3			Travel -
Social Worker	1			Postage -
Title I Teachers	2			Reproduction -
Intervention Specialist	1			Office Supplies -
Instructional Coach	1			Printing 2,075
Speech Therapist	2			Grounds Maintenance 5,760

SUPPORT

<u>SUPPORT</u>	<u>POSITIONS</u>		<u>CAPITAL OUTLAY</u>
Clerical	2		Allotment 1,722
Teacher Assistants	7.75		
Custodial Allotment	31	MOE	
Media Assistant	0		
Title I Teacher Assistants	0		
Bus Monitor	1.015		
EC Assistants	1		
Preschool TA	1		

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

## **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

5111 JROTC Curricular Services

5112 Cultural Arts Curricular Services

5113 Physical Education Curricular Services

5114 Foreign Language Curricular Services

5115 Technology Curricular Services

5116 Homebound/Hospitalized Curricular Services

5120 CTE Curricular Services

5200 Special Populations Services

5210 Children With Disabilities Curricular Services

5211 Homebound Curricular Services

5220 Children With Disabilities CTE Curricular Services

5230 Pre-K Children With Disabilities Curricular Services

5240 Speech and Language Pathology Services

5250 Audiology Services

5260 Academically/Intellectually Gifted Curricular Services

5270 Limited English Proficiency Services

5280 - 5290 Reserved for future use

5300 Alternative Programs and Services

5310 Alternative Instructional Services K-12

5320 Attendance and Social Work Services

5330 Remedial and Supplemental K-12 Services

5340 Pre-K Readiness/Remedial and Supplemental Services

5350 Extended Day/Year Instructional Services

5351 Before/After School Instructional Services

5352 Intersession Instructional Services

5353 Summer School Instructional Services

5354 Saturday School Instructional Services

5400 School Leadership Services

5401 School Principal

5402 School Assistant Principal

5403 School Treasurer

5404 School Clerical Support

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
  - 6201 Children With Disabilities Support and Development Services
  - 6202 CTE Children With Disabilities Curricular Support and Development Services
  - 6203 Pre-K Children With Disabilities Support and Development Services
  - 6204 Speech and Language Pathology Support and Development Services
  - 6205 Audiology Support and Development Services
  - 6206 Academically/Intellectually Gifted Support and Development Services
  - 6207 Limited English Proficiency Support and Development Services

- 6300 Alternative Programs and Services Support and Development Services
  - 6301 Alternative Instructional Programs K-12 Support Services
  - 6302 Attendance and Social Work Support Services
  - 6303 Remedial and Supplemental Services K-12 Support Services
  - 6304 Pre-K Readiness/Remedial and Supplemental Support Services
  - 6305 Extended Day/Year Instructional Support Services

- 6400 Technology Support Services
  - 6401 Technology Services
  - 6402 Information Management Systems Services
  - 6403 Technology User Support Services
- 6500 Operational Support Services
  - 6510 Communication Services
  - 6520 Printing and Copying Services
  - 6530 Public Utility and Energy Services
  - 6540 Custodial/Housekeeping Services
  - 6550 Transportation Services
  - 6560 Warehouse and Delivery Services
  - 6570 Facilities Planning, Acquisition and Construction Services
  - 6580 Maintenance Services
  - 6590 Reserved for Future Use
- 6600 Financial and Human Resource Services

6610 Financial Services

6611 Financial Management Services

6612 Purchasing Services

6613 Risk Management Services

6614 Resource Development Services

6620 Human Resource Services

6621 Human Resource Management

6622 Recruitment Services

6623 Staff Development Services

6624 Salary and Benefit Services

6630 - 6690 Reserve for Future Use

6700 Accountability Services

6710 Student Testing Services

6720 Planning, Research Development and Program Evaluation

6800 System-wide Pupil Support Services

6810 Educational Media Support Services

6820 Student Accounting Support Services

6830 Guidance Support Services

6840 Health Support Services

6850 Safety and Security Support Services

6860 Instructional Technology Support Services

6870 - 6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

6910 Board of Education

6920 Legal Services

6930 Audit Services

6931 Internal Audit

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

7110 Child Care 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	016	Summer Reading Camps
002	Central Office Administration	017	Career Technical Education - Program Improvement
003	Non-Instructional Support Personnel	018	State Employees Severance Payments
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	025	Indian Gaming Funds
011	NBPTS Education Leave	026	McKinney-Vente-Homeless Assistance
012	Driver Training	027	Teacher Assistants
013	Career Technical Education - Months of Employment	028	Staff Development
014	Career Technical Education - Program Support Funds	029	Behavioral Support
015	School Technology Fund	030	Digital Learning



**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	Merit Bonus	052	Literacy Coaches
034	Academically/Intellectually Gifted	053	Child Nutrition Equipment
035	Child Nutrition	054	Limited English Proficiency (LEP)
036	Charter Schools	055	Learn & Earn (ECHS)
037	ABC Intervention Assistance Team Funding	056	Transportation of Pupils
039	School Resource Officers	057	Abstinence Education
040	Title I Comprehensive School Reform Demonstration	058	CTE Capacity Building
041	Panic Alarms	059	Title V - Innovative Education Programs
044	IDEA VI B Capacity Building and Improvement	060	IDEA Title VI - B Handicapped
045	Compensation Bonus	061	Classroom Materials/Instructional Supplies and Equipment
046	Federal Charter School Competitive Grant	063	Children with Special Needs - Spec. Funds
048	Title IV - Safe and Drug Free Schools & Communities	064	Learn and Serve America
049	IDEA Title VI - B Pre-School	065	ESEA Title I - Even Start

**PROGRAM REPORT CODES (continued)**

**State and Federal**

066	Assistant Principal Intern	082	IDEA VI-B State Improvement
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	M-Class Reading 3D
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	117	School Improvement Grant 1003
102	School Repair & Renovation - Technology	118	IDEA VIB-Special Needs Target
103	Title II-Improving Teacher Quality - Transferability In & Out	119	IDEA Targeted Assistance for Preschool
104	Title III-Language Acquisition Grant	120	LEA Financed Purchase of School
105	ESEA Title I-School Improvement	130	Textbooks
106	Reading First State Grant	140	ARRA - Education Stabilization
107	Education Technology - Formula - Transferability In & Out	141	ARRA - Title I
108	Education Technology - Competitive	142	ARRA - Title I - School Improvement
109	Rural and Low-Income Schools (RLIS)	144	ARRA - IDEA - VI B
110	Title IV - 21st Century Community Learning Centers	145	ARRA - IDEA - Preschool
111	Title III - Language Acquisition - Significant Increases	146	ARRA - Education Technology
112	Title II - B - Math & Science Partnerships	148	ARRA - McKinney Vento
113	Summer Program Mini Grant	154	Governor's Teacher Network
114	Children with Disabilities - Risk Pool	155	Education Jobs Fund
115	Emergency Impact Aid	156	Race to the Top - ARRA
116	Emergency Impact Aid - IDEA	160	RttT Wireless Infrastructure

## 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 2017-2018.

001	Regular Teachers	039	School Resource Officers
002	Administrative	045	Compensation Bonus - Legislative
003	Classified Support (Clerical & Custodians)	056	Transportation
005	School Administrators	061	Instructional and School Funds
007	Certified Support	706	Other Local Transportation
009	Non-Contributory Employee Benefits	801	General Operations
015	Technology	802	Plant Operation
018	Reduction in Force Expenditures	803	Cultural Arts Supplements
024	Disadvantaged Student Supplemental Funding	814	Impounded Vehicles
027	Teacher Assistants	843	Cultural Arts
028	Staff Development	880	Print Shop
035	Child Nutrition	881	Activity Bus
036	Charter Schools	882	Athletics

## 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 2014-2015.

<b>012</b>	Driver Education	<b>585</b>	RAF - Social Workers Fund
<b>024</b>	DSSF	<b>586</b>	Dental Services
<b>032</b>	Exceptional Children	<b>587</b>	Annie Penn Grant - Migrant
<b>034</b>	AIG	<b>588</b>	Annie Penn Grant - Reidsville Parent Center
<b>048</b>	Alcohol & Drug Defense	<b>589</b>	SPARK
<b>049</b>	Pre-School	<b>590</b>	Annie Penn Grant Principal's Fund Grant
<b>050</b>	Parent Resource Center	<b>591</b>	School Health Coordinator
<b>051</b>	Migrant	<b>592</b>	Annie Penn Grant - Conscious Discipline
		<b>593</b>	RAF - Student Health Center
<b>069</b>	Remediation	<b>594</b>	Annie Penn Grant - Wireless Grant
<b>301</b>	ROTC	<b>595</b>	Annie Penn Grant - Active Board Grant
<b>305</b>	Medicaid Administrative Outreach	<b>596</b>	RAF - Science Classroom
<b>306</b>	Medicaid FFS	<b>597</b>	RAF - Special Ed Computers
<b>311</b>	GEAR UP	<b>598</b>	RAF - Teacher Laptop Initiative
<b>332</b>	PEP Grant	<b>599</b>	KB Reynolds - Weight Room to Wellness
<b>340</b>	NC Quest-Improve Tchr Quality	<b>615</b>	School Nurse Funding Initiative
<b>403</b>	Quality Schools	<b>715</b>	Technology Programs
<b>410</b>	Early Childhood Center	<b>800</b>	Employee Badge Replacement
<b>411</b>	Sales Tax Refund from State Expenditures	<b>801</b>	Tuition & Fees
<b>501</b>	Superintendent of the Year	<b>804</b>	Reading Is Fundamental
<b>502</b>	RAF - Parent Advocate Position	<b>805</b>	Rental
<b>503</b>	NC STEP-Teacher Education Program	<b>806</b>	Children's Fund
<b>504</b>	RCEF - Morehead Science Dept	<b>807</b>	RAF - IB Middle Years Grant
<b>505</b>	Lowe's Charitable - Makerspace	<b>808</b>	I.B. Program
<b>506</b>	RCEF - The Rock Shop	<b>809</b>	Scholar/Athlete
<b>507</b>	Stuff the Bus - Johnson Controls	<b>810</b>	SERVE
<b>508</b>	Code.org (Teacher Staff Development)	<b>811</b>	Bright Beginnings
<b>509</b>	RAF - Kajeet Parkview Students	<b>814</b>	Impounded Vehicles
<b>510</b>	RAF - Latin Teacher	<b>819</b>	School Health Advisory Council
<b>511</b>	RAF - Youth Mental Health	<b>820</b>	Marguerite Pratt Chapman Request
<b>512</b>	RAF - NorthStar Child Initiative	<b>821</b>	Teacher Of The Year
<b>515</b>	UNCG - NCQUEST - CMAPSS	<b>822</b>	Regional Principal of the Year
<b>517</b>	RAF - Beginning Teacher Grant	<b>833</b>	Cultural Arts Contributed
<b>573</b>	Kate B. Reynolds Grant	<b>834</b>	Cultural Arts - Keystone Contributed
<b>574</b>	Rockingham County Education Foundation	<b>835</b>	Bible Teachers
<b>575</b>	Golden Leaf STEM Initiative Project	<b>836</b>	March of Dimes Fund Raiser
<b>576</b>	Chromebook Self Insurance	<b>837</b>	WRMS Summer STEM Enrichment
<b>577</b>	RAF - Healthy Cafeteria Project	<b>838</b>	Central Office Flag Pole Contributions
<b>578</b>	USTEP	<b>839</b>	RAF - Walking Classroom Grant
<b>579</b>	Wal-Mart Foundation - GEAR UP	<b>840</b>	United Way Contributions
<b>580</b>	RAF - GEM Grant	<b>851</b>	Community Foundation Big River
<b>581</b>	APEX Learning	<b>880</b>	Print Shop
<b>582</b>	PROJECT CONNECT GRANT	<b>881</b>	Activity Bus Use

583 RAF - Wellness Grant  
584 Schoolwide Wireless Initiative

890 Scholarships

## OBJECT CODES

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

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  
127 Master Teacher  
128 Re-employed Retired Teacher -

Exempt from the Earnings Cap

129 Held Harmless Salary

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

131 Instructional Support I - Regular Teacher Pay Scale

132 Instructional Support II - Advanced Pay Scale

133 Psychologist

134 Teacher Mentor

135 Lead Teacher

**Instructional Support Personnel - Non-Certified (140)**

141 Teacher Assistant - Other

142 Teacher Assistant - NCLB

143 Tutor (within the instructional day)

144 Interpreter, Brallist, Translator, Education Interpreter

145 Therapist

146 Specialist (School - Based)

147 Monitor

148 Non Certified Instructor

149 School Resource Officer

**Technical and Administrative Support Personnel (150)**

151 Office Support

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

152 Technician Specialist

178 Day Care/Before/After School Care Staff

**Supplementary and Benefits-Related Pay (180)**

- 180 Bonus Pay (Not Subject to Retirement)
- 181 Supplement/Supplementary Pay
- 182 Employee Allowances Taxable
- 183 Bonus Pay (Subject to Retirement)
- 184 Longevity Pay
- 185 Bonus Leave Payoff
- 186 Short Term Disability Payments - Beyond Six Months
- 187 Salary Differential
- 188 Annual Leave Payoff
- 189 Short Term Disability Payments - First Six Months

**Extra Duty Pay (190)**

- 191 Curriculum Development Pay
- 192 Additional Responsibility Stipend
- 193 Mentor Pay
- 194 State Designated Stipend
- 195 Planning Period Stipend
- 196 Staff Development Participant Pay

**Employer Provided Benefits (200)**

**Federal Insurance Compensation Act (210)**

- 210 Employer's Social Security Cost - Installment Accrual
- 211 Employer's Social Security Cost - Regular

**Retirement Benefits (220)**

- 220 Employer's Retirement Cost - Installment Accrual
- 221 Employer's Retirement Cost - Regular
- 228 Employer's Retirement Costs - Re-employed Retired Teacher Not Subject to the Cap
- 229 Other Retirement Cost

**Insurance Benefits (230)**

- 231 Employer's Hospitalization Insurance Cost
- 232 Employer's Workers' Compensation Insurance Cost
- 233 Employer's Unemployment Insurance Cost
- 234 Employer's Dental Insurance Cost
- 235 Employer's Life Insurance Cost
- 239 Other Insurance Cost



- 197 Staff Development Instructor
- 198 Tutorial Pay
- 199 Overtime Pay

**Other Employee Benefits (290)**

- 291 Payments to/for Injured Employees
- 299 Other Employee Benefits

**Purchased Services (300)**

**Professional and Technical Services (310)**

- 311 Contracted Services
- 312 Workshop Expenses/Allowable Travel
- 313 Advertising Cost
- 314 Printing and Binding Fees
- 315 Reproduction Costs
- 316 Teach for America
- 317 Psychological Contract Services
- 318 Speech and Language Contract Services
- 319 Other Professional and Technical Services

**Property Services (320)**

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

**Property Services (320) (con't)**

- 325 Contracted Repairs & Maintenance - Land & Buildings
- 326 Contracted Repairs & Maintenance \_ Equipment
- 327 Rentals/Leases
- 329 Other Property Services

**Transportation Services (330)**

- 331 Pupil Transportation - Contracted
- 332 Travel Reimbursement
- 333 Field Trips

**Communications (340)**

- 341 Telephone
- 342 Postage
- 343 Telecommunications Services
- 344 Mobile Communication Costs
- 345 Security Monitoring
- 349 Other Communication Services

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

**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)

- 378 Scholastic Accident Insurance
- 379 Other Insurance and Judgments

**Operational Supplies (420)**

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

**Food Supplies (450)**

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

**Non-Capitalized Equipment (460)**

- 461 Furniture and Equipment - Inventoried

- 415 Community College/University Textbooks
- 418 Computer Software & Supplies

**Capital Outlay (500)**

**Land (510)**

- 511 Purchase of New Sites
- 512 Land Additions to Existing Sites

**Buildings (520)**

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

**Improvements Other Than Buildings (530)**

462 Computer Equipment - Inventoried

**Sales & Use Tax (470)**

471 Sales & Use Tax Expense

472 Sales & Use Tax Refund (Contra-expenditure)

**Equipment (540)**

541 Purchase of Equipment - Capitalized

542 Purchase of Computer Hardware - Capitalized

**Vehicles (550)**

551 Purchase of Vehicles

552 License & Title Fees

**Library Books (560)**

561 Library Books - Capitalized

**Depreciation (570)**

571 Depreciation

**Transfers (700)**

531 Improvements to New Sites

532 Improvements to Existing Sites

**Transfers To Other Funds (710)**

711 Transfers to the State Public School Fund

712 Transfers to the Local Current Expense Fund

713 Transfers to the Federal Grant Fund

714 Transfers to the Capital Outlay Fund

715 Transfers to the Multiple Enterprise Fund

716 Transfers to the Individual School Fund

717 Transfers to Charter Schools

718 Transfers to Private Schools

**Transfers Within A Fund (720)**

721 NCLB Transferability \_ Transfer In

722 NCLB Transferability - Transfer Out

### SCHOOL NUMBERS

302	BETHANY ELEMENTARY	362	NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY
310	CENTRAL ELEMENTARY	366	REIDSVILLE HIGH SCHOOL
314	DALTON MCMICHAEL HIGH SCHOOL	374	REIDSVILLE MIDDLE SCHOOL
318	DOUGLASS ELEMENTARY	378	ROCKINGHAM COUNTY HIGH SCHOOL
322	DRAPER ELEMENTARY	379	ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL
327	HUNTSVILLE ELEMENTARY	380	ROCKINGHAM COUNTY MIDDLE SCHOOL
330	J.E. HOLMES MIDDLE SCHOOL	386	SOUTH END ELEMENTARY
334	DILLARD 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		

358 MOSS ST. ELEMENTARY

402 WILLIAMSBURG ELEMENTARY

## 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		