ROCKINGHAM COUNTY SCHOOLS PROPOSED BUDGET SUMMARY 2012 - 2013

State Public School Fund	\$ 78,105,670.00
Local Current Expense Fund	22,618,150.00
Federal Grant Fund	11,115,252.00
Capital Outlay Fund	1,151,525.00
School Food Service Fund	7,798,930.00
School Age Child Care Fund	549,136.00
Other Restricted Funds	3,674,047.00
Total Budget	\$ 125,012,710.00

Superintendent's Budget Message 2012-13

Focus and Direction

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

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

Students reading at or above level III, indicating on grade level proficiency, for grades 3-8 have ranged from 60.1% in 1993 to 82.7% in 2003, to 84.6% in 2006, to 50.4% in 2008, to 60.4% in 2009, to 63.48% in 2010, and 63.6% in 2011. For the same group of students, the percentage at or above Level III proficiency in math has ranged from 59.2% in 1993, to 88.3% in 2004, to 57.6% in 2006, to 59.6% in 2007, to 65.07% in 2008, to 76.4% in 2009, to 79.3% in 2010, and to 80.4% in 2011.

These test results demonstrate the impact level funding has on student performance. We are proud of the results we have been able to achieve in the past, however, with reduced funding going to instructional programs it will be a significant challenge to meet the ever increasing demands of the Federal "No Child Left Behind" law, which requires that all students be at or above grade level proficiency by 2013-14. To meet these demands instructional innovation and expanded programs which require funding are necessary.

The school district has made adjustments to continue essential operations because during the past ten years substantial reductions have been necessary. Current economical conditions have resulted in severe cuts in the State Public School Fund, resulting in fewer teachers and teacher assistants, and less instructional supplies. We have been forced to continue to change our local operations due to redistribution of local funds to cover cuts from the state. This includes reductions in our classified support personnel in order to maintain our classroom teachers. The Federal "No Child Left Behind" law challenges us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing instruction and measuring school success. Professional development and classroom instruction has a focus on career and college readiness. Furthermore, teachers effectively integrate technology daily to provide an engaging and rigorous environment for all students. We are also addressing the dropout issue with emphasis upon generating accurate student data, including enrollment changes by gender and ethnicity, identification of contributing factors, offering online opportunities, conducting research related to successful practices and generating a multi-year program.

The 2012-13 budget focuses on the district's goals and objectives, which are outlined as follows:

- Rockingham County Schools will produce globally competitive students.
- Rockingham County Schools will be led by 21st Century professionals.
- Rockingham County Schools' students will be healthy and responsible.

- Leadership will guide innovation in Rockingham County Schools.
- Rockingham County Schools will be governed and supported by the 21st Century systems.

While we have been able to work within the allocations received, and still improve the performance of students, if we cannot maintain the Local Current Expense Fund at an appropriate level, we will be looking at further reductions affecting programs. During the last three school years we have lost over \$11.3 million in state funding. Some of this was replaced with Federal stimulus funds, but with the loss of stimulus funds and even more cuts, 2012-13 presents a real challenge. Currently there is a proposed cut in state funds of approximately 2.7% or near 2 million dollars.

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

Progress Report

During the 2010-11 school year, progress continued to be made to increase student performance and decrease achievement gaps.

• 80.4% of all students in grades 3-8 were on grade level or higher on the End-of-Grade Math Test.

- 63.6% of all students in grades 3-8 were on grade level or higher on the End-of-Grade Reading Test.
- 67.3% of high school students passed Algebra I End-of-Course Tests, 88.4% students passed no geometry.
- 72.5% of high school students passed English I End-of Course Tests.
- 76.2% of high school students passed Civics & Economics End-of-Course Tests.
- 79.2% of high school students passed US History Endof-Course Tests.
- 77.1% of high school students passed Biology End-of-Course Tests.
- 76.2% of high school students passed Physical Science End-of-Course Tests.
- 65% or 39 out of 60 Adequate Yearly Performance Targets were met by the system.
- 26.9% or 7 out of 26 schools made Adequate Yearly Progress.

Trends and Needs

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

Special Education: Based on April 1, 2012 headcount, 12.9% of school age students are identified as students with disabilities and are receiving special education services. In addition the system was serving 301 preschool students with disabilities.

Enrollment: The 10 day enrollment for Rockingham County Schools for 2011-2012 was 13,777. This reflects a decrease of 48 from 2010-2011. We anticipate a continued decrease in student enrollment for the next few years in some parts of the county, while the southern and central areas will maintain levels during the economic downturns and would be the first to gain students in an economic recovery.

ESL: The number of English Language Learners/Limited English Proficient Students that are moving to Rockingham County from other states as well as from non-english speaking countries has stabilized in the past two years. This year there are 672 students enrolled in our English as a Second Language Program. State and Federal support, which is greatly under funded, pays for 7.9 teachers and 1 teacher assistant/data manager. Rockingham County Schools supplements the ESL program with 6 additional teaching positions.

Free and Reduced Meals: The percent of students on free or reduced meals as of May 3, 2012 was 58.93%. This is the highest in the history of Rockingham County Schools.

Fuel and Energy Costs: This is an area of concern and will need constant attention for the foreseeable future. In order to reduce energy costs, we have implemented many changes and improvements. These include establishing stricter set points for heating and cooling, changing the work schedule to 4 - 10 hour days in the summer and continue to focus on preventative repairs to HVAC equipment to be more efficient. We have stressed the need to turn off lights, including investing in motion sensors for lights. We also have an energy management system in place which is controlled from a centralized computer. The cost of transporting our children daily on our bus system has increased due to rising fuel prices. Currently we are receiving less money per gallon from the State than the actual cost of gas purchased. We drive around 8,446 miles per school day transporting our children. This is down from 10,000 miles a day in previous years. The cost of fuel can affect our local budget depending on the price. Our local funding in transportation could possibly reach a million dollars in the upcoming budget due to federal mandates, an inflexible funding formula from the state, and possible cuts to the state transportation budget. We have implemented a new electronic time keeping system along with GPS following for all schools buses, both of which is saving a great deal of money in the transportation budget. However, we will not know the final outcome until our testing data is verified under the federal NCLB legislation. The performance of many of our schools could influence the final funding needs in our transportation budget. We have also cut many bus routes in order to be more efficient and save money.

Budget Process

Budget development is a year-round process that begins in the fall and continues until a budget resolution is adopted by the

Rockingham County Board of Education and then continues with necessary budget amendments being approved until the end of the school year. Preliminary Allotments will be sent out to the individual schools in July and final allotments after the legislature passes a budget. Requests from individual schools and departments are received in the finance office in January, whereupon the draft of a proposed budget is developed.

In the spring the Board of Education discusses the request budget at several Board meetings.

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

Total Budget

The school systems total budget is composed of State, Local, Federal, Capital Outlay, School Food Service, Before and After School Care program, and Restricted Funds. The total proposed budget for 2011-2012 is \$125,012,710. As a comparison to what has changed in the last four years, the 2008-09 budget totaled \$126,913,679. A detailed budget by line item for each funding source is included in this document.

State Funding

The state proposed budget for 2012-2013 is \$78,105,670. This amount is based on the current planning allotment received from the state for 2012-13. State allotments are based on a formula basis with school systems receiving three basic types of allotments: positions, months of employment, and categorical allotments of dollars. For the fourth straight year no employees are expected to receive a pay increase in 2012-13. Twenty three teacher positions are projected to be eliminated next year due to state reductions. This is a total of 137 less teaching positions in four years. We are planning on this being handled through attrition and normal resignations. The Board of Education will do everything possible to reduce this number, but only after determining our final budget from the State Public School Fund.

The amount of funds provided for fuel for school buses is a major concern. Inadequate state funding could force us to use more local money to make up the difference.

The state has initiated a Disadvantaged Students Supplemental Fund, from which we received \$593,541 in 06-07, \$737,792 in 07-08, \$843,828 in 08-09, \$841,181 in 09-10 and 10-11, and \$849,655 in 11-12. We anticipate continued similar funding for 2012-13.

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

We also realize even more reductions in the state budget for 2012-13 could occur.

Federal stabilization and stimulus funds assisted us through these cuts for the past two years, but these funds are no longer available.

We saved the Federal Education Jobs Fund of \$2,970,687 for use in 2011-12. This helped the financial blow from the state but these funds will be depleted by 2012-13. If we are still permitted the same flexibility with transferring state funds, we have the option to transfer funding for many state teachers to low wealth and pay lower paid teachers from low wealth, saving hundreds of thousands of dollars.

Local Current Expense Funds

A tightening economy, high fuel costs, new federal laws, state cuts, and a desire to initiate new innovative programs have made the budget development a real challenge. The Federal "No Child Left Behind" law is forcing us to improve student performance by developing strategies for structuring testing/assessment efforts, and more effectively using group and individual data for designing instructional and measuring school success. New programs that have been initiated in recent years includes signing bonuses for hard to fill teacher positions in areas such as math, science, foreign language, and exceptional children. We have budgeted funds to continue microfilming student records and provided additional funds to schools with higher risk factors. In the proposed budget, we have attempted to maintain the current budget with little or no increases and some reductions. We are requesting the commissioners only fund us at the same level as 2011-12. Even with this we will need to budget over \$5.7 million in additional funds from fund balance. This could change dramatically depending upon what cuts the state implements. We have been taking a very conservative approach to spending and have built up fund balance with these upcoming lean years

in mind. The plan for saving and then spending the accumulated fund balance was initiated in 2006/07 based on a five year internal budget forecast. Any reduction in licensed personnel can probably be handled through attrition, but the proposed cut in teacher assistants would either have to be handled through RIF's or local funding while attrition continues to take place. We are very cautious when it comes to hiring any positions that are recurring costs from year to year that would put an unsustainable burden on the local budget in future years. We expect other local revenues to remain fairly consistent overall.

The local budget is color coded to make it easier to identify changes in the budget. Some of the natural increases are due to rising hospital insurance and retirement costs. Increases in the budget results from loss of state funds, loss of federal stimulus funds, principals extra pay, implementing Voice over Internet, fuel, maintenance, transportation costs, workers compensation, and custodial supplies.

Decreases are coming from a reduction in overtime, reduction of teachers, reduction in administrative salary costs, and Athletic Director's salary costs.

The total proposed local current expense budget is \$22,618,150 of which \$15,834,840 is being requested from the county. The remaining funds are from textbooks, reimbursements, fines and forfeitures, rental, interest, indirect costs, and other miscellaneous items.

Federal Funding

The budgets of the various federal grants are either estimated allotments or are based on the planning figures received from the state in the spring, and the estimated carryover of funds from the 2011-12 fiscal year. Not all federal allotments are received from the state until October or November. The deadline for expending all stimulus funds is September 30, 2011, so very little of these funds remain. The total proposed federal budget for 2012-13 is \$11,115,252.

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

Capital Outlay

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

The 2004-05 allotment was increased by \$200,000, to \$1,269,775, which helped us to address some of the projects put on hold. The 2005-06, 2006-07, and 2007-08 allotments were maintained at \$1,269,775, then cut to \$1,151,525 in 2009-10. We feel it is of the utmost importance to better fund capital outlay in the future in order to address the severe needs the school system has. However, due to current economic conditions, we are only asking for the \$1,151,525 alloted in 2011-12. Rockingham County Schools is required by the federal government to upgrade our softball facilities by December 2013 to be in compliance with a Title IX complaint

filed in 2009. The estimated cost could be over 1 million dollars.

Proprietary/Enterprise Funds

Services which are self supporting from fees charged to the users are reported in the proprietary fund. The district has two proprietary (enterprise) funds – the School Food Service Fund and the Before and After Care Fund. The School Food Service Fund is used to account for the Board's child nutrition or food service operation. The proposed budget for this fund is \$7,798,930. The Before and After Care Fund is used to account for the child care program which offers child care services before school as well as after school. The proposed budget for this fund is \$549,136.

The School Food Service Fund budget reflects reductions in many line items in an effort to save money and remain solvent. Unlike instructional staff, there are no state funds for cafeteria positions. These positions are funded by the amount of revenue generated by lunch sales. Strict state and federal nutritional guidelines must be followed in preparing meals. This makes it extremely difficult to make a profit.

The Before and After Care Fund budget is composed mainly of salaries and fringe benefits, with additional costs for supplies, food, and miscellaneous expenses. Due to budget cuts and changes in the program, this fund should not finish in a deficit for the 2011-12 school year.

Restricted Funds

The Restricted Funds accounts were set up as Fund 8 after new legislation was approved for school systems to set aside restricted funds that did not affect charter schools, and would not be included in computations of local funds that would be

required to be paid to charter schools. This fund includes all local grants and other restricted items such as ROTC reimbursements, Medicaid reimbursements, technology reimbursements, sales tax refunds, tuitions, and print shop revenues. The proposed budget for this fund is \$3,674,047.

Competitive Factors

The School System faces many challenges, including competing with neighboring counties who are able to offer higher local supplements. We offer a teacher signing bonus for hard to fill positions such as math, science, and exceptional children. We are also using disadvantage student funds to give bonuses to math and science teachers at low performing schools. We have a supplement schedule which includes a 5% supplement for teachers. Every classroom in the system is a 21st century classroom, with each having an activeboard to use. We feel this will aid in the recruitment of highly effective teachers.

Every year since the merger of the four county school systems, we have received an unqualified audit opinion. For the last sixteen years we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International (ASBO) and for the last fifteen years we have received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).

Conclusion

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

Dr. Rodney Shotwell Superintendent

Parker Turpin Chief Financial Officer

State Public School Fund

Rockingham County Schools Proposed Budget 2012-13

5/15/2012	ROCK	INGHAM COU	NTY SCHOOL	LS
	STATE PUBLIC SCHOOL FUND			
		2012-2013		
ACCOUNT		PROPOSED	2011-2012	
CODE	DESCRIPTION	BUDGET	BUDGET	
				COMMENTS
REVENUE				
1.3100.000.000	Allocation for SPSF	77,902,670	76,886,752	
1.3100.015.000	Allocation for SPSF Technology	-	207,472	
1.3211.130.000	Textbooks	203,000	388,000	
	Total	78,105,670	77,482,224	
				1

	STATE PUBLIC SCHOOL FUND			
001 CLASSROOM T	EACHERS	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.001.121	Salary - Teacher	24,800,000	24,500,000	Salary for approximately 527.5 teachers
1.5110.001.123	Salary - ROTC Teacher	500,000	500,000	Salary for 9 ROTC Instructors
1.5110.001.125	New Teacher Orientation	20,000	20,000	
1.5110.001.211	Employers Soc. Sec. Cost	1,898,000	1,920,000	Budgeted at 7.65%
1.5110.001.221	Employers Retirement Cost	3,549,000	3,300,000	Budgeted at 14.31%
1.5110.001.231	Employers Hospital Cost	2,786,000	2,720,000	Budgeted at \$5,192/employee (536.5)
1.5120.001.121	Salary - CTE Teacher	3,100,000	3,100,000	Salary for 62.75 vocational teachers
1.5120.001.211	Employers Soc. Sec. Cost	240,000	240,000	Budgeted at 7.65%
1.5120.001.221	Employers Retirement Cost	445,000	410,000	Budgeted at 14.31%
1.5120.001.231	Employers Hospital Cost	326,000	320,000	Budgeted at \$5,192/employee (62.75)
1.5210.001.121	Salary - Exceptional Children Teacher	1,200,000	1,200,000	Salary for 22 EC teachers
1.5210.001.211	Employers Soc. Sec. Cost	92,000	92,000	Budgeted at 7.65%
1.5210.001.221	Employers Retirement Cost	172,000	160,000	Budgeted at 14.31%
1.5210.001.231	Employers Hospital Cost	115,000	110,000	Budgeted at \$5,192/employee (22)
1.5260.001.121	Salary - AG Teacher	300,000	300,000	Salary for 4.8 AIG teachers
1.5260.001.211	Employers Soc. Sec. Cost	23,000	23,000	Budgeted at 7.65%
1.5260.001.221	Employers Retirement Cost	43,000	40,000	Budgeted at 14.31%
1.5260.001.231	Employers Hospital Cost	25,000	24,000	Budgeted at \$5,192/employee (4.8)
1.5270.001.121	Salary - ESL Teacher	320,000	320,000	Salary for 6 ESL teachers
1.5270.001.211	Employers Soc. Sec. Cost	25,000	25,000	Budgeted at 7.65%
1.5270.001.221	Employers Retirement Cost	46,000	42,000	Budgeted at 14.31%
1.5270.001.231	Employers Hospital Cost	32,000	30,000	Budgeted at \$5,192/employee (6)
	Tota	al 40,057,000	39,396,000	

For the 2012-13 we reduced by 14 teachers positions to plan for an increas	e in discretionary	v reversion.	
For the 2011-12 discretionary reversion we reverted 595.38 months of emp	oloyment from 01	3 to receive a gr	reater benefit for our reversion. We will pay for these teachers from
-001 We also reverted 5 positions from 007 and 3.45 positions from 001			
Provides guaranteed funding of Salaries for classroom teachers. To quality	fy, an individual	must spend a ma	jor portion of the school days providing
classroom instruction and shall not be assigned to administrative duties in			
This allotment is a position allotment based upon the following formula.			
and rounded to the nearest 1/2 position.			
The statewide average teacher salary including benefits is \$55,587			
Budgets are based on current salaries			
Allotments are based upon the following figures:			
Grade			
Kindergarten	1 per 18 in ADI	M	
1-3	1 per 17 in ADN	Ν	
4-6	1 per 22 in ADM	N	
7-8	1 per 21 in ADN	Ν	
9	1 per 24.5 per A	DM	
10-12	1 per 26.64 per	ADM	
Math/Science/Computer Teachers	1 per county		

	STATE PUBLIC SCHOOL FUND			
002 CENTRAL OFFIC	CE ADMINISTRATION	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS		01.407	40.004	
1.6110.002.113	Salary - Director	91,497	48,684	Due to change in planning allotment
1.6110.002.211	Employers Soc. Sec. Cost	5,898	3,724	Budgeted at 7.65%
1.6110.002.221	Employers Retirement Cost	11,033	6,387	Budgeted at 14.31%
1.6110.002.231	Employers Hospital Cost	4,474	2,684	Budgeted at \$5,192/employee (.8617)
1.6610.002.118	Salary - Finance Officer	82,000	87,936	
1.6610.002.211	Employers Soc. Sec. Cost	6,273	6,727	Budgeted at 7.65%
1.6610.002.221	Employers Retirement Cost	11,735	11,537	Budgeted at 14.31%
1.6610.002.231	Employers Hospital Cost	5,192	4,931	Budgeted at \$5,192/employee (1)
1.6620.002.113	Salary - Personnel Director	94,700	94,700	
1.6620.002.211	Employers Soc. Sec. Cost	7,245	7,245	Budgeted at 7.65%
1.6620.002.221	Employers Retirement Cost	13,552	12,424	Budgeted at 14.31%
1.6620.002.231	Employers Hospital Cost	5,192	4,931	Budgeted at \$5,192/employee (1)
1.6940.002.111	Salary - Superintendent	126,624	126,624	
1.6940.002.112	Salary - Associate Superintendents	100,032	100,032	
1.6940.002.118	Salary - Assistant Superintendents	194,068	191,032	
1.6940.002.211	Employers Soc. Sec. Cost	32,186	31,953	Budgeted at 7.65%
1.6940.002.221	Employers Retirement Cost	60,206	54,800	Budgeted at 14.31%
1.6940.002.231	Employers Hospital Cost	20,768	19,724	Budgeted at \$5,192/employee (4)
1.7200.002.113	Salary - Director	60,951	96,714	Child Nutrition Directors
1.7200.002.211	Employers Soc. Sec. Cost	4,663	7,399	Budgeted at 7.65%
1.7200.002.221	Employers Retirement Cost	8,723	12,689	Budgeted at 14.31%
1.7200.002.231	Employers Hospital Cost	5,192	4,931	Budgeted at \$5,192/employee (1)
	Tot	al 952,204	937,808	

Provides funding for salaries and benefits for central office administration.	•	
This category is used to pay for personnel including:		
Superintendent		
Directors/Supervisors/Coordinators		
Associate and Assistant Superintendents		
Finance Officer		
Child Nutrition Supervisors/Managers		
Maintenance Supervisors		
Transportation Directors		
Funds cannot be expended for any of the above personnel outside of their	allotment catego	ry.
This allotment does not cover all directors. The remaining cost is budgeted	d in local funds	
We are anticipating approximately the same allotment as 2011-12.		

5/15/2012		ROCKINGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FU	ND		
003 NON-INSTRUCT	TIONAL SUPPORT	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5400.003.151	Salary - Office Personnel	1,255,718	1,233,091	Office of the Principal.
1.5400.003.211	Employers Soc. Sec. Cost	92,143	94,332	Budgeted at 7.65%
1.5400.003.221	Employers Retirement Cost	172,361	161,781	Budgeted at 14.31%
1.5400.003.231	Employers Hospital Cost	192,167	212,033	Budgeted at \$5,192/employee (37)
1.6110.003.151	Salary - Office Personnel	71,295	71,295	
1.6110.003.211	Employers Soc. Sec. Cost	5,454	5,454	Budgeted at 7.65%
1.6110.003.221	Employers Retirement Cost	10,203	9,354	Budgeted at 14.31%
1.6110.003.231	Employers Hospital Cost	9,751	9,260	Budgeted at \$5,192/employee (1.878)
1.6200.003.151	Salary - Clerical	22,091	22,091	
1.6200.003.211	Employers Soc. Sec. Cost	1,690	1,690	Budgeted at 7.65%
1.6200.003.221	Employers Retirement Cost	3,162	2,898	Budgeted at 14.31%
1.6200.003.231	Employers Hospital Cost	2,596	2,465	Budgeted at \$5,192/employee (.5)
1.6400.003.151	Salary - Office Personnel	143,217	143,217	
1.6400.003.211	Employers Soc. Sec. Cost	10,956	10,956	Budgeted at 7.65%
1.6400.003.221	Employers Retirement Cost	20,495	18,790	Budgeted at 14.31%
1.6400.003.231	Employers Hospital Cost	15,576	14,793	Budgeted at \$5,192/employee (3)
1.6540.003.173	Salary - Custodian	190,494	171,372	9.2388 positions
1.6540.003.211	Employers Soc. Sec. Cost	14,573	13,110	Budgeted at 7.65%
1.6540.003.221	Employers Retirement Cost	27,260	22,484	Budgeted at 14.31%
1.6540.003.231	Employers Hospital Cost	47,968	40,164	Budgeted at \$5,192/employee (9.2388)
1.6580.003.151	Salary - Office Personnel	84,373	84,373	
1.6580.003.211	Employers Soc. Sec. Cost	6,455	6,455	Budgeted at 7.65%
1.6580.003.221	Employers Retirement Cost	12,074	11,070	Budgeted at 14.31%
1.6580.003.231	Employers Hospital Cost	10,384	9,862	Budgeted at \$5,192/employee (2)
1.6610.003.151	Salary - Clerical	302,992	302,992	
1.6610.003.211	Employers Soc. Sec. Cost	23,179	23,179	Budgeted at 7.65%
1.6610.003.221	Employers Retirement Cost	43,359	39,753	Budgeted at 14.31%
1.6610.003.231	Employers Hospital Cost	36,344	34,517	Budgeted at \$5,192/employee (7)
1.6620.003.151	Salary - Office Personnel	152,446	159,224	

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
1.6620.003.211	Employers Soc. Sec. Cost	11,663	12,181	Budgeted at 7.65%
1.6620.003.221	Employers Retirement Cost	21,816	20,890	Budgeted at 14.31%
1.6620.003.231	Employers Hospital Cost	18,172	19,724	Budgeted at \$5,192/employee (3.5)
1.6710.003.151	Salary - Office Personnel	85,010	85,395	
1.6710.003.211	Employers Soc. Sec. Cost	6,504	6,533	Budgeted at 7.65%
1.6710.003.221	Employers Retirement Cost	12,165	11,204	Budgeted at 14.31%
1.6710.003.231	Employers Hospital Cost	12,980	9,862	Budgeted at \$5,192/employee (2.5)
	Total	3,149,086	3,097,844	
Explanation:				
Provides funding for not	n-instructional support personnel and associated be	enefits. This is a	dollar allotment	and may be used at the central office or at
individual schools.				
These funds may be use	d for:			
-	Clerical			
-	Custodians			
-	Substitutes			
Other Costs				
Benefits FICA (7.65%)	Retirement (14.31%) Hospitalization (\$5,192/yr))		
State funds pay for cleri	cal and custodians. Additional clerical and custod	ians and all subst	itutes are paid fr	om local funds and low wealth funds.
	POSITIONS: Paid from State & Local Non-Inst	tructional Suppor	t	
	Schools Clerical (+2 at each High School)			
	NCWISE Clerical			
	Receptionists Clerical (1 at each High & Middle	e School)		
	Guidance Clerical (1 at each High & Middle Sc	hool)		
	Custodians (1025 months)			
	Central Office			
Note: SCORE's clerical	positions are paid from PRC-068			
Rockingham County Ea	rly College High School clerical positions are paid	from PRC-055		

is been replaced with federal stabilization funds. (T	PC(140) for the	last two voors	
1	,		a have now been exhausted
		/ 0	
	ey will be gone	in 2012-13, crea	ating a funding cliff that is being
ocal fund balance.			
	2012 2012		
DING ADMINISTRATION		2011 2012	
DESCRIPTION	BUDGEI	BUDGEI	COMMENTS
DESCRIPTION			
	1,800,000	1.800.000	26 Principals
	700,000		139 months of Assistant Principals
Employers Soc.Sec. Cost	192,000	192,000	Budgeted at 7.65%
Employers Retirement Cost	358,000	328,000	Budgeted at 14.31%
Employers Hospital Cost	200,000	190,000	Budgeted at \$5,192/employee (38.3)
Total	3,250,000	3,210,000	
laries including benefits for principals and assistant	t principals.		
	1 1	sed	
elow			
r more pupils or seven or more full-time state paid	teachers is entitle	ed to	
ADM rounded to the nearest whole month.			
reduced by 1 month.			
chools allotment			
26 x 12		312	
		138	
State Allotment		450	
	3809,356 in 2009-10 and \$3,871,507 in 2010-11 istated PRC 003 funds at 80% of the prior levelop of the clerical and custodial costs. This monopolation function is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. This monopolation is a state of the clerical and custodial costs. The state of the clerical and custodial costs. The months of employment. The months of employment for a principal. Assistant principals are allow and the nearest whole month. The duced by 1 month. inducted by 1 month. 26 x 12	809,356 in 2009-10 and \$3,871,507 in 2010-11 of these costs. istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone istated PRC 003 funds at 80% of the prior level. For 2011-12 of the clerical and custodial costs. This money will be gone Salary - Principal 1,800,000 Salary - Assistant Principal 700,000 Employers Soc.Sec. Cost 192,000 Employers Hospital Cost 200,000 Imployers Hospital Cost 200,000 Imployers Hospital Cost 200,000 Imployers including benefits for principals and assistant principals. months of employment. The months of employment allotted are ba Imployer or seven or more full-time state paid teachers is entitle	STATE PUBLIC SCHOOL FUND 2012-2013 DING ADMINISTRATION 2012-2013 PROPOSED 2011-2012 BUDGET BUDGET BUDGET BUDGET Salary - Principal 1,800,000 Salary - Assistant Principal 700,000 Employers Soc.Sec. Cost 192,000 Employers Retirement Cost 358,000 Employers Hospital Cost 200,000 Imployers Hospital Cost 200,000 Imployers Soc.Sec. Cost 190,000 Employers Hospital Cost 200,000 Imployers Hospital Cost 200,000 Imployers Hospital Cost 200,000 Imployers Including benefits for principals and assistant principals. Imports of employment. The months of employment allotted are based elow Imployer a principal. Assistant principals are allotted at one month of ADM rounded to the nearest whole month. Imployer and assistant principals are allotted at one month of ADM rounded to the nearest whole month. Imployer allotted at one month of ADM rounded to the nearest whole month. Imployer allotted at one month of ADM rounded to the nearest whole month. Imployer allotted at one month of

3/13/2012		NGHAM COUNTY SCHOOL	
	SUMMARY OF MONTHS	<u>2011-2012</u>	
	26 Principals x 12	312.0	
	Assistants:		
	Central	10.5	
	McMichael	22.5	
	Huntsville	10.5	
	Holmes	22.0	
	Leaksville/Spray	10.5	
	Monroeton	11.5	
	Morehead	34.0	
	Reidsville High	33.5	
	Reidsville Middle	22.5	
	Rockingham High	23.5	
	Rockingham Middle	22.25	
	Stoneville *	-	
	WRMS	23.0	
	Wentworth	10.5	
	Williamsburg	10.5	
	Total Months Employed	579.25	
	State Allotment	(451.0)	
	Paid from Race to the Top	(21.0)	
	Months Budgeted from Local Funds	107.25	
	* Traded in teacher positions to fund a 10.5 mor	ıth	
	Assistant Principal		
	· · · · ·		

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
007 INSTRUCTION	NAL SUPPORT	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATION	8			
1.5210.007.133	Salary - Psychologist	210,000	210,000	3 psychologists (2 from trades with E.C.)
1.5210.007.211	Employers Soc. Sec. Cost	16,100	16,100	Budgeted at 7.65%
1.5210.007.221	Employers Retirement Cost	31,000	28,000	Budgeted at 14.31%
1.5210.007.231	Employers Hospital Cost	16,000	14,800	Budgeted at \$5,192/employee (3)
1.5320.007.131	Salary - Social Worker	190,000	190,000	
1.5320.007.211	Employers Soc. Sec. Cost	14,600	14,600	Budgeted at 7.65%
1.5320.007.221	Employers Retirement Cost	28,000	25,000	Budgeted at 14.31%
1.5320.007.231	Employers Hospital Cost	21,000	19,800	Budgeted at \$5,192/employee (4)
1.5810.007.131	Salary - Media Specialist	1,100,000	1,100,000	
1.5810.007.211	Employers Soc. Sec. Cost	85,000	85,000	Budgeted at 7.65%
1.5810.007.221	Employers Retirement Cost	158,000	145,000	Budgeted at 14.31%
1.5810.007.231	Employers Hospital Cost	104,000	99,000	Budgeted at \$5,192/employee (20)
1.5830.007.131	Salary - Guidance Services	1,400,000	1,400,000	
1.5830.007.211	Employers Soc. Sec. Cost	108,000	108,000	Budgeted at 7.65%
1.5830.007.221	Employers Retirement Cost	201,000	185,000	Budgeted at 14.31%
1.5830.007.231	Employers Hospital Cost	155,000	147,000	Budgeted at \$5,192/employee (29.7)
1.5840.007.131	Salary - Health Services	135,000	165,000	Position moved to 031 - Low Wealth
1.5840.007.211	Employers Soc. Sec. Cost	11,000	13,000	Budgeted at 7.65%
1.5840.007.221	Employers Retirement Cost	20,000	22,000	Budgeted at 14.31%
1.5840.007.231	Employers Hospital Cost	16,000	14,800	Budgeted at \$5,192/employee (3)
	Total	4,019,700	4,002,100	

ROCKINGHAM	COUNTY	SCHOOLS
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Explanation:							
Provides funds for salarie	s of certified instructional support personnel to i	mplement locally	designed initiati	ves which provide services to students who			
are at risk of school failure as well students' families. It is the intent of the General Assembly that the positions must be used first for counselors,							
then for social workers ar	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 sch	violence in the public schools.						
Positions paid from these	positions are guidance counselors, media, social	workers, psycho	logists, and nurse	es.			
This is a position allotme	nt and are allotted on the basis of one per 210.53	allotment ADM.					
Allotment - 65 positions l	less 5 reverted = 60						
Statewide Average	ge Salary is \$47,430						
We fund the following ar	eas with this allotment:						
	Positions						
	Media						
	Guidance Counselors						
	Social Workers						
	Psychologists						
	Nurses						
	Teachers						

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
008 DOLLARS FO	OR K-3 TEACHERS	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIO	NS			
1.5110.008.121	Salary - Teacher	603,528	581,205	19.83 teachers
1.5110.008.211	Employers Soc. Sec. Cost	46,163	44,462	Budgeted at 7.65%
1.5110.008.221	Employers Retirement Cost	86,351	76,254	Budgeted at 14.31%
1.5110.008.231	Employers Hospital Cost	102,958	78,079	Budgeted at \$5,192/employee (19.83)
	Total	839,000	780,000	
Explanation:				
This program report	code provides a separate account in which LEA's may	/ transfer funds fr	om Teacher Ass	istants to hire teachers to serve K-3.
	teacher assistant funds not being used to this program			

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
012 DRIVER TRAI	NING	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATION	S			
1.5110.012.121	Salary - Teacher	31,877	25,000	3 Certified teachers
1.5110.012.148	Salary - Non Certified Instructor	133,204	143,369	15 Instructors
1.5110.012.163	Substitute Pay		900	
1.5110.012.211	Employers Soc. Sec. Cost	14,000	12,949	Budgeted at 7.65%
1.5110.012.221	Employers Retirement Cost	22,000	22,090	Budgeted at 14.31%.
1.5110.012.312	Workshop Expenses	5,000	5,300	State Conference
1.5110.012.326	Contracted Repairs & Maintenance	2,500	2,500	Repair of Cars
1.5110.012.372	Vehicle Liability Insurance	6,000	7,000	18 cars to insure
1.5110.012.411	Supplies & Materials	5,000	6,700	Teaching Supplies
1.5110.012.418	Computer Software/Supplies	100	100	Computer Drivers Education Software
1.5110.012.422	Repair parts, Materials, Etc	4,800	4,800	Car parts, lubrication
1.5110.012.423	Gas	16,000	15,000	Gas for Drivers Education Cars
1.5110.012.424	Oil	500	450	
1.5110.012.425	Tires & Tubes		-	Replace Tires
1.5110.012.461	Purchase of Non-Capitalized Equipment	400	400	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	18,500	18,588	Purchase of cars
1.5110.012.552	License & Title Fees	550	450	
	Total	260,431	265,596	
Explanation:				
•	he expenses person to install and maintain a second	no of training and	instruction ali-i	he persons in the operation of motor validas
•	he expenses necessary to install and maintain a cour			· ·
	all students enrolled in a public or private high scho			o nave not previously enrolled in the program.
Each LEA is entitled t	o funding based on ninth grade ADM. The formula	11s \$199.11 per 9t	n grade ADM.	

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
013 CAREER AND T	ECHNICAL EDUCATION PERSONNEL	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.013.121	Salary - Teacher		-	These positions have been sent back as part of the discretionary
1.5120.013.162	Salary - Substitute Pay		-	reversion and have been moved to PRC 001
1.5120.013.211	Employers Soc. Sec. Cost		-	Budgeted at 7.65%
1.5120.013.221	Employers Retirement Cost		-	Budgeted at 14.31%
1.5120.013.231	Employers Hospital Cost		-	Budgeted at \$5,192/employee (60)
1.5830.013.131	Salary - Career Development Coordinator	200,000	200,000	
1.5830.013.211	Employers Soc. Sec. Cost	15,300	15,300	Budgeted at 7.65%
1.5830.013.221	Employers Retirement Cost	29,000	27,000	Budgeted at 14.31%
1.5830.013.231	Employers Hospital Cost	21,000	20,000	Budgeted at \$5,192/employee (4)
	Total	265,300	262,300	
Explanation:				
Additional positions or p	art of positions are listed as State, ADM, Enhance	ement and Non C	TE. The state all	lotment is based on 50 months of employment
per LEA with the remain	der distributed based on ADM in grades 8 - 12.	The planning allot	ment for Rockin	ngham County is 631 man months of employment.
In addition, schools are u	using 37.5 ADM or Enhancement months of empl	oyment.		
The following chart is the	e breakdown of the Career and Technical position	ns for the followin	g schools. McN	/ /ichael High, Morehead High, Reidsville High,
Rockingham High, Holm	nes Middle, Reidsville Middle, Western Rockingh	am Middle and R	ockingham Mid	dle School for 2010-2011.

2010 2011 5						
2010-2011 S	OURCE AND DIST	RIBUTION OF MONTHS	OF EMPLOYMENT			
	PRC 013**	PRC 001*				
McMichael	126	5				
Morehead	130					
Reidsville High	117.5	2.5				
Rockingham City Hig	gh 142					
WRMS	30	10				
Reidsville Middle	30					
Holmes	30	10				
Rockingham Cty Mic		10				
MOE's	635.5	37.5				
*Paid from Schools r	egular allotment					
**All except 40 mont	ths have been reverte	ed to the State as part of the	required discretionar	v reversion. We receive m	ore credit for Voc Ed th	nan regular
teachers. We will pay			<u>requires assertational</u>			
teachers. We will pa						

5/15/2012	ROCKINGHAM	A COU	NTY SCHOOL	LS
	STATE PUBLIC SCHOOL FUND			
014 PROGRAM SUPP	PORT 2012-2	2013		
	PROPO	SED	2011-2012	
ACCOUNT	BUDG	ЪЕТ	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5120.014.162	Substitute Pay	1,000	1,000	
1.5120.014.211	Employers Soc. Sec. Cost	77	77	Social Security - Substitutes at 7.65%
1.5120.014.312		1,500	11,500	Workshop expenses for teacher
1.5120.014.332		3,000	3,000	Travel for CDC's, co-op teachers
1.5120.014.333		2,000	2,000	Activity bus charges for field trips
1.5120.014.411		7,236	30,997	Middle and High School classroom materials & supplies
1.5120.014.422		2,480	2,480	Repairs & replacement parts for classroom equipment & labor
1.6120.014.151		0,920	60,920	Salary for Office Support
1.6120.014.184		1,936	1,936	Longevity pay for Office Support
1.6120.014.211		4,660	4,660	Social Security for Office Support at 7.65%
1.6120.014.221		8,995	6,403	Retirement for Office Support at 14.31%
1.6120.014.231		7,269	6,888	Hospitalization insurance for Office Support (1.4) at \$5,192
1.6120.014.311		5,485	55,485	VoCATS Contract
1.6550.014.171	Salary - Driver	400	400	Salary for bus driver
1.6550.014.211	Employers Soc. Sec. Cost	100	100	Social Security for bus driver at 7.65%
				5
	Total 18	7,058	187,846	
		Ĩ		
Explanation:				
The 014 State Budget is u	used for both Middle and High schools. The budget covers	instruc	tional supplies, t	ravel for teachers
and support personnel, co	omputers, materials, equipment, salary for a secretary and la	ateral er	try teachers edu	cational expenses.
These funds are also used	d for field trip expenses for students, social security, retirem	nent, and	d hospital insura	nce costs for office secretary.

5/15/2012	ROCKINGHAM COUNTY SCHOOLS			
	STATE PUBLIC SCHOOL FUND			
015 TECHNOLOGY I	FUND	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.015.312	Workshop Expense		-	Staff Development - Instructional Technology
1.5110.015.418	Computer Software		20,000	Upgrading and Purchase of Software - Instructional Technology
1.5110.015.461	Non-Capitalized equipment		20,000	Computers under \$2,000 - Instructional Technology
1.5110.015.462	Non-Capitalized computers		15,000	Computers under \$2,000
1.6400.015.312	Workshop Expenses		4,000	Staff Development - technology services
1.6400.015.326	Computer Repairs		40,772	Parts & related services - technology services
1.6400.015.418	Computer Software & Supplies - Tech Serv.		2,000	Upgrading & purchase of software-Tech Services
1.6400.015.461	Non-Capitalized equipment		35,000	Equipment under \$2,000 - Technology services
1.6400.015.462	Non-Capitalized Computers		5,000	Technology support - Computer equipment-inventoried
1.6400.015.541	Capitalized Equipment		22,700	Network equipment, switches, etc. over \$2,000
1.6400.015.542	Computer Equipment		43,000	Network Equipment, servers, over \$2,000
	Total	-	207,472	
Explanation:				
The State has not include	d an amount for PRC 015 in their planning allotr	nent.		

5/15/2012	ROCKINGHAM COUNTY SCHOOLS				
	STATE PUBLIC SCHOOL FUND				
024 DISADVANTAGE	D STUDENTS SUPPLEMENTAL FUNDI	2012-2013			
		PROPOSED	2011-2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
1.5110.024.121	Salary - Teachers	55,960	55,960	1.75 teachers	
1.5110.024.143	Salary - Tutor	53,000	53,000	Tutoring money for the schools	
1.5110.024.183	Bonus	166,000	166,000	\$15,000 for Math Teachers at Reidsville High/additional	
				for DMHS & MHS	
1.5110.024.196	Salary - Stipends	5,000	5,000	Workshop Stipends	
1.5110.024.197	Salary - Workshop Instructor	15,000	15,000	Workshop Salaries	
1.5110.024.211	Employers Soc. Sec. Cost	22,564	22,564	FICA @ 7.65%	
1.5110.024.221	Employers Retirement Cost	42,209	40,935	Retirement Cost 14.31%	
1.5110.024.231	Employers Hospital Cost	7,788	7,397	Hospitalization - \$5,192/employee (1.5)	
1.5110.024.311	Contracted Services	50,000	50,000	Choice Bus and Family resource center (Non Title I Schools)	
1.5110.024.312	Workshop Expense	5,000	5,000	Staff Development Material/Books	
1.5110.024.411	Supplies & Materials	10,000	10,000	Peripheral Equipment for ACTIVBOARDS	
1.5110.024.418	Computer Programs	24,000	24,000	United Steaming	
1.5110.024.461	Non-Capitalized Equipment	339,773	355,317	Teacher Laptops and student equipment	
1.5880.024.311	Contracted Services	14,000	14,000	Alert-Now telephone announcements	
1.6110.024.191	Salary - Curriculum Development	21,100	21,100	Technology development	
1.6110.024.211	Employers Soc. Sec. Cost	1,614	1,614	FICA @ 7.65%	
1.6110.024.221	Employers Retirement Cost	3,020	2,768	Retirement Cost 14.31%	
			0.40.477		
	Total	836,028	849,655		
Explanation:					
	s the capacity needs of local school administrativ	e units to meet the	ne needs of disad	vantaged students. Funds are to be	
used to:			1/		
1 -	provide instructional positions or instructional su	upport positions,	and/or		
	professional development				
	provide intensive in-school and/or after school r				
	purchase diagnostic software and progress-moni	6			
4 -	provide funds for teacher bonuses and suppleme				
	Education has established that a maximum of 35	% of the funds n	nay be used		
	for this purpose.				
A plan for expenditures is	s written each year and approved by the North Ca	rolina Departme	nt of Public Instr	uction.	

5/15/2012	ROCK	INGHAM COU	INTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
027 TEACHER ASS	ISTANTS	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS	8			
1.5110.027.142	Salary - Teacher Assistant	2,724,000	2,801,889	
1.5110.027.211	Employers Soc. Sec. Cost	208,386	214,344	Budgeted at 7.65%
1.5110.027.221	Employers Retirement Cost	389,805	367,608	Budgeted at 14.31%
1.5110.027.231	Employers Hospital Cost	621,693	606,793	Budgeted at \$5,192/employee (119.7404)
	Total	3,943,884	3,990,634	
Provides funding for sa	laries and benefits for regular and self-contained te	acher assistants		
1 Tovides funding for se				
Funds are allotted curre	ently based on \$1,171.64 per K-3 ADM.			
This pays for approxim	ately 120 teacher assistants. Due to savings from a	attrition we will tr	ansfer \$839,000	into
008 to pay for teachers				

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
029 BEHAVIORAL S	UPPORT	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5210.029.121	Salary - At-Risk-Liaison	43,608	43,608	1(2 part-time) crisis invention & direct service teachers
1.5210.029.142	Salary - Teacher Assistant	42,976	42,976	2 assistants assigned to work directly with at risk students
1.5210.029.211	Employers Soc. Sec. Cost	6,624	6,623	Social Security Cost @ 7.65%
1.5210.029.221	Employers Retirement Cost	12,390	11,360	Retirement Cost @ 14.31%
1.5210.029.231	Employers Hospital Cost	13,762	14,793	Hospitalization cost @ \$5,192/employee (3)
	Total	119,360	119,360	
Explanation:				
				nds must include a completed Behavioral Support
				l address all the required components as delineated
	nds are designated as add-on funds. They are to			*
	P. These funds may not be used to supplant or re			*
	to provide services to approved eligible assaultiv			
accompanying chronic an	nd acute behavioral/emotional needs. Requests for	or funds are evalu	ated according to	o specific criteria listed in procedures.
	am County Schools utilizes the PRC 029 funds to	1		
-) children identified At Risk. The cost of 1 (2 pa	rt-time) teachers &	& 2 assistants are	e assigned
to this budget.				

	STATE PUBLIC SCHOOL FUND			
031 LOW WEALTH S	SUPPLEMENTAL FUNDING	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS		701.100	001 402	
1.5110.031.121	Salary - Teacher	791,180	821,483	26 Additional teachers @ A-1, (\$30,430)
1.5110.031.181	Supplementary Pay	1,800,168	2,062,000	Reduced by 14 teachers due to increase in discretionary reversion
1.5110.031.211	Employers Soc. Sec. Cost	216,313	220,586	Budgeted at 7.65%
1.5110.031.221	Employers Retirement Cost	404,632	378,313	Budgeted at 14.31%
1.5110.031.231	Employers Hospital Cost	134,992	165,852	Budgeted at \$5,192/employee (26)
1.5110.031.411	Supplies & Materials		57,788	
1.5110.031.461	Non-Capitalized Equipment	76,437	315,000	Laptops - final payment
1.5210.031.231	Employers Hospital Cost		1,643	
1.5330.031.311	Contracted Services	28,000	28,000	Alert Now
1.5400.031.151	Salary - Clerical	348,283	161,682	Additional clerical support (5 positions)
1.5400.031.211	Employers Soc. Sec. Cost	26,644	12,369	Budgeted at 7.65%
1.5400.031.221	Employers Retirement Cost	49,840	21,213	Budgeted at 14.31%
1.5400.031.231	Employers Hospital Cost	57,112	29,584	Budgeted at \$5,192/employee (11)
1.5810.031.131	Salary - Media Specialist	133,220	133,220	4 Media Specialists
1.5810.031.211	Employers Soc. Sec. Cost	10,191	10,191	Budgeted at 7.65%
1.5810.031.221	Employers Retirement Cost	19,064	17,479	Budgeted at 14.31%
1.5810.031.231	Employers Hospital Cost	20,768	17,259	Budgeted at \$5,192/employee (4)
1.5830.031.131	Salary - Guidance	131,310	97,840	
1.5830.031.211	Employers Soc. Sec. Cost	10,046	7,485	Budgeted at 7.65%
1.5830.031.221	Employers Retirement Cost	18,791	12,836	Budgeted at 14.31%
1.5830.031.231	Employers Hospital Cost	20,768	13,150	Budgeted at \$5,192/employee (4)
1.5840.031.131	Salary - Health Services	87,840	87,841	2 Nurses
1.5840.031.211	Employers Soc. Sec. Cost	6,720	6,720	Budgeted at 7.65%
1.5840.031.221	Employers Retirement Cost	12,570		Budgeted at 14.31%
1.5840.031.231	Employers Hospital Cost	10,384	9,376	Budgeted at \$5,192/employee (2)
1.6400.031.152	Salary - Technology	188,963	157,469	4 technology technicians
1.6400.031.211	Employers Soc. Sec. Cost	14,456	12,046	Budgeted at 7.65%
1.6400.031.221	Employers Retirement Cost	27,041	20,660	Budgeted at 14.31%
1.6400.031.231	Employers Hospital Cost	20,768	18,902	Budgeted at \$5,192/employee (4)

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
1.6610.031.153	Salary - Clerical	33,216	33,216	
1.6610.031.211	Employers Soc. Sec. Cost	2,541	2,541	Budgeted at 7.65%
1.6710.031.151	Salary - Clerical	19,366	19,366	Testing
1.6710.031.211	Employers Soc. Sec. Cost	1,481	1,481	Budgeted at 7.65%
1.6710.031.221	Employers Retirement Cost	2,772	2,541	Budgeted at 14.31%
1.6710.031.231	Employers Hospital Cost	3,116	3,287	Budgeted at \$5,192/employee (.6 positions)
1.6820.031.151	Salary - Office Personnel	98,464	98,206	
1.6820.031.211	Employers Soc. Sec. Cost	7,533	7,513	Budget at 7.65%
1.6820.031.221	Employers Retirement Cost	14,091	12,884	Budget at 14.31%
1.6820.031.231	Employers Hospital Cost	12,980	10,273	Budget at \$5,192/employee (2.5 positions)
1.6940.031.151	Salary - Clerical	297,405	297,405	6.5 positions - superintendent office
1.6940.031.211	Employers Soc. Sec. Cost	22,751	22,751	Budget at 7.65%
1.6940.031.221	Employers Retirement Cost	42,559	39,020	Budget at 14.31%
1.6940.031.231	Employers Hospital Cost	33,748	29,176	Budget at \$5,192/employee (6.5 positions)
	Total	5,258,524	5,489,171	
	to provide supplemental funds in counties that do			
average level (per a legis	lated formula). The funding is to allow those cou	nties to enhance	the instructional	program and student achievement.
The state has a formula to	allot these funds which take into account the over	erall wealth of a	county, as well a	s if they are meeting a minimum effort in funding
schools. Low wealth is f				
The funds must be used of	only for:			
Instructional positions	Staff development			
Instructional support	F			
postions	Fringe benefits			
Clerical positions	Supplements for instructional perso	onnel		
Instructional equipment	Instructional supplies & materials			
	insuderonal suppres & materials			

5/15/2012	ROC	KINGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
032 CHILDREN WI	2012-2013			
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATION	IS			
1.5210.032.121	Salary - Teachers	2,687,741	2,673,771	Salary for 71 teachers
1.5210.032.133	Salary - Psychologist	283,635	300,267	Salary for 6 psychologists
1.5210.032.142	Salary - Teacher Assistants	127,719	219,636	Salary for 6 teacher assistants
1.5210.032.146	Salary - Other Assignments - HB	20,000	20,000	Other assignments - homebound
1.5210.032.162	Substitute Pay - Sick	35,000	25,000	Substitute Pay - Sick
1.5210.032.163	Substitute Pay - Workshops	15,000	23,500	Sub-pay for workshops
1.5210.032.167	Teacher Assistant Substitute for Teacher	6,500	6,500	Substitute Pay when assistant subs for teacher
1.5210.032.199	Overtime Pay			Overtime Pay
1.5210.032.211	Employers Soc. Sec. Cost	242,933	250,053	Social Security Cost @ 7.65%
1.5210.032.221	Employers Retirement Cost	443,384	411,757	Retirement Cost @ 14.31%
1.5210.032.231	Employers Hospital Cost	430,936	416,670	Hospitalization Cost @ \$5,192 (84.5)
1.5210.032.311	Contracted Services	7,000	7,000	Contracted Services
1.5210.032.312	Workshop Expenses	15,000	15,000	Instructional workshop expenses
1.5210.032.313	Advertising Fees	500	500	Advertising Fees
1.5210.032.314	Printing & Binding	2,000	1,000	Printing & Binding
1.5210.032.326	Contracted Repair	15,000	10,000	Contracted Repair
1.5210.032.327	Rental	50	50	Rental
1.5210.032.332	Travel	20,000	20,000	Travel reimbursement
1.5210.032.333	Field Trips	7,000	5,500	Field trip cost
1.5210.032.342	Postage	100	100	Postage
1.5210.032.351	Tuition Fees	500	500	Tuition Cost
1.5210.032.411	Supplies & Materials	60,000	69,991	Supplies & Materials
1.5210.032.418	Computer Supplies	1,000	500	Computer Software
1.5210.032.422	Repair, Parts & Materials	2,000	2,000	Repair, parts, and materials
1.5210.032.459	Other Food Purchases	2,500	2,500	Food Purchases
1.5210.032.461	Non-Capitalized Equipment	5,000	5,000	Non-Capitalized Equipment under \$2000
1.5210.032.462	Non-Capitalized Computer Hardware	25,000	18,500	Non-Capitalized Hardware under \$2000
1.5210.032.541	Equipment	2,500	2,500	Equipment over \$2000
1.5220.032.145	Salary - Occupational Therapist	189,005	137,447	Salary for 4 occupational therapists
1.5220.032.211	Employers Soc. Sec. Cost	14,459	10,515	Employers social security cost @ 7.65%
1.5220.032.221	Employers Retirement Cost	27,047	18,033	Retirement Cost @ 14.31%

5/15/2012	ROCK	INGHAM COUNT	ГҮ ЅСНОО	LS
1.5220.032.231	Employers Hospital Cost	20,768	14,793	Hospitalization Cost @ \$5,192/employee (3)
1.5220.032.312	Workshop Expenses	1,000	500	Occupational Therapist workshop expenses
1.5220.032.332	Travel	3,000	3,000	Travel reimbursement for occupational therapist
1.5220.032.411	Supplies	3,000	2,000	Supplies & material cost for occupational therapist
1.5230.032.121	Salary - Preschool Teachers	355,205	324,775	Salary for 9 teachers (preschool)
1.5230.032.142	Salary - Preschool Teacher Assistant	94,525	75,050	Salary for 4.5 teacher assistant (preschool)
1.5230.032.144	Salary-Preschool Interpreter	2,000	2,000	Salary for as needed interpreter
1.5230.032.146	Salary - Other Assignments	1,500	1,500	
1.5230.032.162	Substitute Pay	4,000	4,000	Substitute Pay (preschool)
1.5230.032.163	Substitute Pay - Workshop	500	500	Sub-pay for workshops (preschool)
1.5230.032.211	Employers Soc. Sec. Cost	35,016	31,199	Social Security Cost @ 7.65%
1.5230.032.221	Employers Retirement Cost	64,571	52,654	Retirement Cost @ 14.31%
1.5230.032.231	Employers Hospital Cost	67,496	56,707	Hospitalization Cost @ \$5,192/employee (11.5)
1.5230.032.311	Contracted Services	500	500	Contracted Services (preschool)
1.5230.032.312	Workshop Expenses	3,000	3,000	Workshop expenses (preschool)
1.5230.032.313	Advertising Fees	300	300	Advertising Fees (preschool)
1.5230.032.314	Printing & Binding	750	750	Printing & Binding (preschool)
1.5230.032.326	Contracted Repair	1,000	1,000	Contracted Repair (preschool)
1.5230.032.331	Contracted Pupil Transportation	3,780	4,462	Contracted preschool transportation
1.5230.032.332	Preschool Travel	4,000	4,000	Travel reimbursement (preschool)
1.5230.032.333	Field Trips	2,750	2,750	Field Trip (preschool)
1.5230.032.351	Tuition Fees	250	250	Tuition Cost (preschool)
1.5230.032.411	Instructional Supplies	7,500	7,500	Instructional Supplies (preschool)
1.5230.032.422	Repair, Parts & Materials	1,500	1,500	Parts & Materials (preschool)
1.5230.032.459	Other Food Purchases	4,000	4,000	Food Purchases (preschool)
1.5230.032.461	Non-Capitalized - Under \$2000	250	250	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	778,567	807,335	Salary for 17 speech therapists
1.5240.032.211	Employers Soc. Sec. Cost	59,560	61,761	Social Security Cost @ 7.65%
1.5240.032.221	Employers Retirement Cost	109,622	103,459	Retirement Cost @ 14.31%
1.5240.032.231	Employers Hospital Cost	88,264	83,827	Hospitalization Cost @ \$5,192/employee (17)
1.5240.032.311	Contracted Services - Speech	38,000	35,600	Contracted Speech Therapy Services
1.5240.032.312	Workshop Expenses	1,000	500	Workshop expenses for speech therapist
1.5240.032.332	Travel	2,000	1,500	Travel reimbursement for speech therapist
1.5240.032.411	Supplies	1,000	1,000	Supplies & material cost for speech therapist
1.5240.032.461	Non-Capitalized Equipment	2,000	2,000	Non-Capitalized Equipment under \$2000 for speech therapist
1.5241.032.132	Preschool Speech Teachers	134,140	181,425	Salary for 3 speech therapists (preschool)
1.5241.032.211	Employers Soc. Sec. Cost	10,262	13,879	Social Security Cost for speech therapist

5/15/2012	ROCK	INGHAM COU	JNTY SCHOO	LS			
1.5241.032.221	Employers Retirement Cost	19,195	23,803	Retirement Cost for speech therapist @ 14.31%			
1.5241.032.231	Employers Hospital Cost	15,576	19,724	Hospital Cost for speech therapist @ \$5,192 (4)			
1.5241.032.311	Contracted Services - PS Speech	40,000	53,400	Contracted Services - Preschool Speech			
1.5241.032.332	Travel	5,000	5,000	Travel reimbursement for preschool speech therapist			
1.5241.032.411	Supplies	500	1,500	Supplies & material cost for preschool speech therapist			
1.5250.032.311	Contracted Services - Audio	100	100	Contracted audiology services			
1.5250.032.332	Travel - Audiology	2,000	2,000	Travel reimbursement for physical therapy			
1.5840.032.145	Salary - Health Specialist	276,100	268,227	Salary for 7 day treatment qualified professionals			
1.5840.032.211	Employers Soc. Sec. Cost	21,122	20,519	Social Security Cost @ 7.65%			
1.5840.032.221	Employers Retirement Cost	39,510	35,191	Retirement Cost @ 14.31%			
1.5840.032.231	Employers Hospital Cost	36,344	34,517	Hospital Cost @ \$5,192 (7)			
1.5840.032.311	Contracted Services - Physical Therapy	636	500	Contracted physical therapy services			
1.5840.032.332	Travel - PT	5,000	3,500	Travel reimbursement for physical therapy			
1.6200.032.113	Salary - Directors	103,066	94,477				
1.6200.032.211	Employers Soc. Sec. Cost	7,885	7,227	Social Security Cost @ 7.65%			
1.6200.032.221	Employers Retirement Cost	14,749	12,395	Retirement Cost @ 14.31%			
1.6200.032.231	Employers Hospital Cost	5,192	4,931	Hospitalization @ \$5,192/employee (1)			
1.6200.032.312	Non-Instructional/Workshop/Staff Deve.	2,500	2,500	Non-Instructional Workshop Expense			
1.6200.032.341	Telephone	2,500	2,500	Pager service cost			
1.6200.032.361	Membership Dues & Fees	4,500	4,500	Dues & Fees			
1.6201.032.341	Telephone	500	500	Telephone cost			
	Total	7,197,060	7,162,027				
Explanation:							
Revenues: These mon	ies represent state allocation for both preschool and	school aged stud	lents with disabil	ities. Allocations for			
school-aged students a	re made on a headcount basis and are based on eithe	er the April 1st h	eadcount of stude	ents with special			
needs or 12.5% of the	ADM, whichever is less. These monies are "in add	ition to" or "add-	on" allocations ir	ntended to supplement the average			
	e allocation for all children. For preschool students						
plus monies given based on the April 1 count of preschool students with disabilities.							
	- •						
Expenditures: These state monies provide the core special education program for both school age and preschool students with disabilities							
beyond what these students receive through general education. Teachers, assistants, therapists, psychologists, equipment and materials,							
	e support, and other needs are included through the						
1		1	11				

STATE PUBLIC SCHOOL FUND **034 ACADEMICALLY GIFTED BUDGET** 2012-2013 ACCOUNT PROPOSED 2011-2012 **COMMENTS** CODE **DESCRIPTION BUDGET BUDGET APPROPRIATIONS** 1.5260.034.121 Salary - Teachers 439.403 Salaries for 9.8 Certified AIG teachers 439.343 Salary - Office Personnel 1.5260.034.151 31,580 31,580 Pays 100% of Secretary's salary Substitute Pay Sub Pay - Sick leave for certified personnel 1.5260.034.162 1,000 1,000 Substitute Pay (Workshops) Sub Pay for Staff Development for certified personnel 1.5260.034.163 700 700 1.5260.034.197 Salary - Workshop Instructor 4,000 4,000 Coaches for High School Academic Teams 1.5260.034.211 Employers Soc. Sec. Cost 36,337 35,728 Contribution to Social Security System - teachers, coaches, secretary @ 7.65% 1.5260.034.221 **Employers Retirement Cost** Contribution to NC Retirement System - teachers, coaches, 60,155 54,108 secretary @ 13.12% Contribution to NC Health Plan - teachers & secretary **Employers Hospital Cost** 1.5260.034.231 51,920 48.080 at \$4,931/employee 1.5260.034.311 **Contracted Services** 2.000 2.000 1.5260.034.312 Workshop Expenses Staff Development Expenses & Teachers' AIG Certification 3,275 3,275 1.5260.034.332 Travel - Itinerant Personnel Travel Between Schools and to Professional Meetings 2.000 2.000 1.5260.034.333 Field Trips 250 250 **Travel for Academic Competitions** 810 1.5260.034.351 Tuition 810 Membership Dues & Fees 327 Professional Dues for Lead Teacher 1.5260.034.361 240 Instructional and Office Supplies, ACC, BOB, and CoGat Tests 1.5260.034.411 Supplies & Materials 32,059 40,296 Total 665,816 663,410 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

ROCKINGHAM COUNTY SCHOOLS

have social and emotional issues resulting from the disconnect between their chronological age and their mental age, which can be one or more years advanced

beyond their peers. Teachers need special training to serve the needs of these children. Over 90% of the AIG budget is spent in salaries for teachers specially AIG certified.

These teachers deal directly with gifted children and/or their classroom teachers. In addition, they provide direct support to regular classroom teachers for K-2 students to

foster critical and creative thinking skills development in all students at those grade levels.

5/15/2012

ROCK	INGHAM COU	NTY SCHOO	LS
STATE PUBLIC SCHOOL FUND			
LISH PROFICIENCY	2012-2013		
	PROPOSED	2011-2012	
	BUDGET	BUDGET	
DESCRIPTION			COMMENTS
<u> </u>			
	217.018	22/ 26/	7.6 teachers
	517,918		7.0 teachers
	24 221		Social Security for LEP Teachers/Assistants @ 7.65%
			Retirement for LEP Teachers/Assistants @ 14.31%
	41,555		Hospitalization Cost for LEP Teachers/Assistants @ \$5,192/emp.
		3,400	Workshop Expenses
		-	Travel for LEP Employees
	27.677		
Instructional Supplies	37,007	1,663	Supplies for Instruction
Total	162 951	407 222	
10181	403,831	427,333	
gevity are paid by the State			
ient is a program funded by the State Department o	f Public Instruction	on. The program	is designed to provide additional help for those students
, ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	r r	, , , , , , , , , , , , , , , , , , ,	
cates the planned use of this money for the LEP.			
	STATE PUBLIC SCHOOL FUND LISH PROFICIENCY DESCRIPTION DESCRIPTION S Salary - Teacher Substitute Pay - Workshops Employers Soc. Sec. Cost Employers Retirement Cost Employers Hospital Cost Contracted Services Workshop Expenses/Allowable travel Travel Instructional Supplies Total gevity are paid by the State. ient is a program funded by the State Department or workshop Expenses/Allowable travel	STATE PUBLIC SCHOOL FUND LISH PROFICIENCY 2012-2013 PROPOSED BUDGET DESCRIPTION Salary - Teacher 317,918 Substitute Pay - Workshops 24,321 Employers Soc. Sec. Cost 24,321 Employers Retirement Cost 42,410 Employers Hospital Cost 41,535 Contracted Services 37,667 Workshop Expenses/Allowable travel 37,667 Instructional Supplies 37,667 gevity are paid by the State. 1 ient is a program funded by the State Department of Public Instruction of Pub	LISH PROFICIENCY 2012-2013 PROPOSED 2011-2012 BUDGET BUDGET BUDGET BUDGET Salary - Teacher 317,918 Salary - Teacher 317,918 Substitute Pay - Workshops 3,000 Employers Soc. Sec. Cost 24,321 Employers Retirement Cost 42,410 Substitute Pay - Workshops 3,000 Employers Retirement Cost 41,535 Contracted Services 3,400 Workshop Expenses/Allowable travel - Travel - Instructional Supplies 37,667 Instructional Supplies 37,667 Total 463,851 Workshop Expenses/Allowable travel - Instructional Supplies 37,667 Instructional Supplies 37,667 Instructional Supplies - Instructional Supplies - <

5/15/2012	ROC	CKINGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
055 LEARN AND EA	RN (ROCKINGHAM COUNTY EARLY	CC 2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5110.055.135		9.510	9 5 10	1/4 solary for load too har
	Salary - Lead Teacher	8,510	8,510	1/4 salary for lead teacher
1.5110.055.163	Substitute Teachers - Staff Development	925	925	Teaching for Results FICA at 7.65%
1.5110.055.211 1.5110.055.221	Employers Soc. Sec. Cost Employers Retirement Cost		727	Retirement @ 14.31%
		1,218	1,117	
1.5110.055.231 1.5110.055.312	Employers Hospital Cost	1,298	1,233	Hospitalization @\$5,192/employee (.25)
	Workshop Expenses		5,000	Teaching for Results expenses
1.5110.055.315	Reproduction	1,000	2,000	Reproduction
1.5110.055.333	Field Trips	11.052	22.522	
1.5110.055.411	Office Supplies	11,853	23,532	
1.5110.055.413	Textbooks	50,000	35,000	Includes college and high school texts
1.5400.055.151	Office Support	31,981	31,981	Salary from support positions
1.5400.055.211	Employers Soc. Sec. Cost	2,448	2,448	FICA at 7.65%
1.5400.055.221	Employers Retirement Cost	4,577	4,196	Retirement @ 14.31%
1.5400.055.231	Employers Hospital Cost	5,192	4,930	Hospitalization @\$5,192/employee
1.5830.055.131	Guidance Counselor Salary	51,106	51,106	Salary from support positions
1.5830.055.211	Employers Soc. Sec. Cost	3,910	3,910	FICA at 7.65%
1.5830.055.221	Employers Retirement Cost	7,313	6,705	Retirement @ 14.31%
1.5830.055.231	Employers Hospital Cost	5,192	4,930	Hospitalization @\$5,192/employee
1.6110.055.311	Contracted Services	108,500	108,500	Liaison salary, coach, leadership for small school, teaching for results evaluation, lab fees
1 (110 055 212	Weststern Ernenses	C 000	C 000	,
1.6110.055.312	Workshop Expenses	6,000	6,000	Leadership for Small Schools expenses
1.6110.055.332	Travel	400	2,000	Travel
1.6110.055.342	Postage	400		Postage
1.6110.055.411	Office Supplies	500	2,500	Office supplies
	То	tal 307,650	307,650	

5/15/2012	ROCK	INGHAM COUNTY SCHOO	LS
Explanation:			
The purpose of the progra	am is to create rigorous and relevant high school	options that provide students with	the opportunity and assistance to earn an associate degree
or two year of college cre	dit by the conclusion of the year after their senio	r year in high school.	
			four-year colleges and universities, and local employers
work together to ensure th	hat high school and postsecondary college curric	ala operate seamlessly and meet th	ne needs of participating employers.

5/15/2012	ROCK	INGHAM COU	NTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
056 TRANSPORTATI	ON	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.6550.056.165	Substitute Driver			Substitute Driver
1.6550.056.171	Bus Driver Salary	1,301,279	1,047,260	Salary of the bus drivers up to the state maximum of \$12.50;
				local supplement must pick-up any salaries above the
				state maximum
1.6550.056.172	Overtime Pay - Bus Driver	2,000	2,000	
1.6550.056.175	Salary - Transportation Personnel	537,900	544,901	(other than Director)
1.6550.056.211	Employers Soc. Sec. Cost	140,851	150,850	Employers Soc. Sec. Cost @ 7.65%
1.6550.056.221	Employers Retirement Cost	195,613	140,000	Employers Retirement Cost @ 14.31%
1.6550.056.231	Employers Hospital Cost	273,762	260,000	Employers Hospital Cost \$5,192
1.6550.056.326	Contracted Services	43,000	40,000	
1.6550.056.331	Pupil Transportation - Contracted	16,125	15,000	
1.6550.056.411	Supplies & Materials		5,000	
1.6550.056.422	Repair Parts, Materials	102,125	95,000	
1.6550.056.423	Gas/Diesel Fuel	186,571	110,773	Gas/Diesel Fuel
1.6550.056.424	Oil	6,450	6,000	
1.6550.056.425	Tires & Tubes	40,000	40,000	Tires & Tubes
	Total	2,845,676	2,456,784	
Explanation:				
	ngham County Schools Transportation Departme	•	•	* *
		e Board of Educat	ion and the Depa	artment of Public Instruction with safety being the
foremost objective and efforemost objective and efforemost objective and effort and effort objective and effort ob	ficiency secondary.			

	STATE PUBLIC SCHOOL FUND			
061 CLASSROOM M	ATERIALS/INSTRUCTIONAL SUPPLIES	/EQUIPMENT		
		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5110.061.411	Instructional Supplies	457,060	455,028	Based on estimated allotment for 2011 - 2012.
	Total	457,060	455,028	
				* The risk factors are used to adjust ADM to give a higher ADM
Explanation:			•	to schools who need extra assistance because of higher risk
	ctional Materials and Supplies, Instructional Equ			students.
	.16/ per ADM (up from \$32.82) plus \$2.69 per A		nd 9 for	The risk factors used are:
PSA1 testing. Funds are	allotted to schools based on their ADM adjusted	for risk factors.		-% proficiency - % free and reduced lunch
				- % transient
	BREAKDOWN OF -061-			-% transient -% ESL/Migrant
	BREAKDOWN OF -001- Mentors	9,702	9,702	-% EC Population
	Teacher of the Year	3,200	3,200	-% Performance Gap
	PSAT Testing	5,170	5,170	-% Tenomance Gap
	Curriculum	16,810	16,810	
	Reserve		2,000	
	Schools Allotment	420,178	418,146	
		457,060	455,028	
		,		

		2011 - 2012
SCHOOL NO. #	SCHOOL NAME	TO SCHOOLS TOTAL STATE INSTRUCTIONAL ALLOTMEN
302	Bethany	13,119
310	Central Elementary	13,889
314	McMichael High School	31,420
318	Douglass Elementary	10,927
322	Draper Elementary	8,114
327	Huntsville Elementary	13,978
330	JE Holmes Middle	28,696
334	John Dillard Primary	9,950
338	Lawsonville Ave. Elementary	6,722
344	Leaksville-Spray Elementary	13,711
347	Lincoln Elementary	10,335
350	Monroeton Elementary	13,889
354	Morehead High School	34,500
358	Moss Street Elementary	7,048
362	New Vision Intermediate	7,167
366	Reidsville High School	28,340
374	Reidsville Middle School	21,381
378	Rockingham County High School	34,382
379	Rockingham County Early College High School	8,795
380	Rockingham County Middle School	25,705
386	South End Elementary	9,062
390	Stoneville Elementary	12,112
392	SCORE	4,087
394	Western Rockingham Middle School	25,794
398	Wentworth Elementary	12,230
402	Williamsburg Elementary	12,793
	Allotted to Schools	418,146

5/15/2012 **ROCKINGHAM COUNTY SCHOOLS** STATE PUBLIC SCHOOL FUND **068 ALTERNATIVE SCHOOL** 2012-2013 2011-2012 PROPOSED ACCOUNT BUDGET BUDGET CODE **DESCRIPTION** COMMENTS **APPROPRIATIONS** 1.5310.068.121 Salary - Teacher 204.911 Salaries for (5) teachers at Alternative School 204.911 Salary - Teacher Assistant Salaries for (1.5) teacher assistants at Alternative School 1.5310.068.142 30,333 30.333 Substitute Pay To pay substitutes for Alternative School 1.5310.068.162 5,000 2,500 Employers Soc. Sec. Cost 18,188 FICA @ 7.65% 1.5310.068.211 18.379 1.5310.068.221 **Employers Retirement Cost** 34,379 31.192 Retirement @ 14.31% **Employers Hospital Cost** Hospitalization @5,192/(6.5) employees 1.5310.068.231 33,748 32,052 1.5310.068.311 Contracted Services (ALPS) Alternative Program for Long Term Suspended Students 65,000 65,000 1.5310.068.312 Workshop Expenses Administrative Workshop Expenses 1,000 1,000 Supplies & Materials Supplies & Materials needed at the Center 1.5310.068.411 1,000 1,000 Salary - Office Personnel Salary - Clerical Staff (1.5) at Alternative School 1.5820.068.151 47,445 47.190 Employers Soc. Sec. Cost FICA @ 7.65% 1.5820.068.211 3,630 3,611 **Employers Retirement Cost** 1.5820.068.221 6.790 6.192 Retirement @ 14.31% 1.5820.068.231 **Employers Hospital Cost** 7,788 7.397 Hospitalization @ 5,192/employee (1.5) employees Salary - Guidance Counselors Salary for School Counselor 1.5830.068.131 33,470 33,470 Employers Soc. Sec. Cost 1.5830.068.211 2.561 2.561 FICA @ 7.65% **Employers Retirement Cost** 1.5830.068.221 Retirement @ 14.31% 4,790 4,392 **Employers Hospital Cost** 1.5830.068.231 5,192 4,931 Hospitalization @ 5,192/employee School Resource Officer at SCORE 1.5850.068.311 Contracted Services (SRO) 60,000 60.000 Total 565,416 555,920 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.

5/15/2012 ROCKINGHAM COUNTY SCHOOLS				
	STATE PUBLIC SCHOOL FUND	2012-2013		
069 AT-RISK STUI	DENT SERVICES	PROPOSED	2011-2012	
		BUDGET	BUDGET	
ACCOUNT				
CODE	DESCRIPTION			COMMENTS
APPROPRIATIO	NS			
1.5310.069.121	Salary - Teacher	855,000	651,290	Funds ISS, Remediation, and Dropout positions at HS & MS (21)
1.5310.069.142	Salary - Teacher Assistant	93,282	93,282	Teacher Assistants (4.2)
1.5310.069.146	Salary - DOP Specialist	52,140	52,140	Dropout Prevention Specialist (1)
1.5310.069.162	Substitute Pay	12,000	12,000	Substitute for teachers paid from PRC 069
1.5310.069.191	Salary (HAL and Homebound)	40,000	40,000	Salary for Homework Assistance & Homebound Teachers
1.5310.069.211	Employers Soc. Sec. Cost	80,511	64,927	FICA @ 7.65%
1.5310.069.221	Employers Retirement Cost	150,602	111,352	Retirement @ 14.31%
1.5310.069.231	Employers Hospital Cost	156,799	123,769	Hospitalization @ \$5,192/employee
1.5310.069.411	Supplies & Materials	5,000	15,000	Supplies & Materials
1.5310.069.461	Non-Cap. Equipment (Inventoried)	10,000	10,000	Unexpected Computer Costs
1.5310.069.541	Equipment - Capitalized	10,000	10,000	Unexpected Computer Costs
1.5320.069.131	Salary - Social Worker	32,650	32,000	Salary - Social Worker
1.5320.069.211	Employers Soc. Sec. Cost	2,498	2,448	FICA @ 7.65%
1.5320.069.221	Employers Retirement Cost	4,673	4,199	Retirement @ 14.31%
1.5320.069.231	Employers Hospital Cost	5,192	4,931	Hospitalization @ \$5,192/employee
1.5330.069.341	Telephone	2,000	1,800	Homework Assistance Line (HAL)
1.5830.069.131	Salary - School Counselors	15,000	15,000	School Counselors & Lead counselor (summer)
1.5830.069.211	Employers Soc. Sec. Cost	1,148	1,148	FICA @ 7.65%
1.5830.069.221	Employers Retirement Cost	2,147	1,968	Retirement @ 14.31%
1.5840.069.131	Salary - Certified Nurse (SNIF)	106,897	106,897	School Nurses (2)
1.5840.069.146	Salary - Administrative Specialist	6,750	6,750	Student Health Coordinator (15%)
1.5840.069.211	Employers Soc. Sec. Cost	8,694	8,694	FICA @ 7.65%
1.5840.069.221	Employers Retirement Cost	16,263	14,025	Retirement @ 14.31%
1.5840.069.231	Employers Hospital Cost	11,163	10,602	Hospitalization @ \$5,192/employee (1)
1.5840.069.311	Contracted Services	20,000		Student Health Center
1.5850.069.311	SRO (8 Officers)	330,356	797,731	School Resource Officers for 4 Middle Schools & 4 High Schools
1.5870.069.312	Workshop Expenses	12,000	12,000	Workshop Expenses / Allowable Travel - Unallocated
1.6300.069.151	Salary - Office Personnel	24,666	24,666	Clerical Staff (.5)
1.6300.069.211	Employers Soc. Sec. Cost	1,887	1,887	FICA @ 7.65%

5/15/2012	ROCK	INGHAM COU	JNTY SCHOO	LS
1.6300.069.221	Employers Retirement Cost	3,530	3,237	Retirement @ 14.31%
1.6300.069.231	Employers Hospital Cost	2,596	2,466	Hospitalization @ \$5,192/employee
1.6550.069.171	Salary - Driver	10,000	10,000	Bus Driver salaries for Year Round Education
1.6550.069.211	Employers Soc. Sec. Cost	765	765	FICA @ 7.65%
1.6550.069.221	Employers Retirement Cost	1,431	1,312	Retirement @ 14.31%
1.6550.069.331	Transportation	22,000	22,000	YRE Transportation
	Total	2,109,640	2,270,286	
Explanation:				
	native learning program services. Alternative program	ms are budgeted	under PRC -068-	•
**(1)	School	Remediation	ISS	Dropout
Teachers are allotted a	as follows:			
	Morehead High School	1	1	1
	McMichael High School	1	1	1
	Reidsville High School	1	1	1
	Rockingham County High School	1	1	1
	Holmes Middle School		1	1
	Reidsville Middle School		1	1
	Rockingham County Middle School		1	1
	Western Rockingham Middle School		1	1
		4	8	8 = 20 + 6 where needed = 26
Schools may trade in	a teacher position for 1.4 assistants.			

5/15/2012	ROCK	INGHAM COU	INTY SCHOO	LS
	STATE PUBLIC SCHOOL FUND			
073 TELECOMMU	NICATIONS	2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATION	NS			
1.6400.073.343	Telecommunications	152,926	152,926	
	Total	152,926	152,926	
Note:				
	located on the State planning allotment. However,			otment is to be funded
through 2014 and is a	llocated in the fall being paid for by the State Co	onnectivity Initia	tive.	

5/15/2012	ROCKINGHAM COUNTY SCHOOLS				
	STATE PUBLIC SCHOOL FUND				
130 TEXTBOOKS		2012-2013			
		PROPOSED	2011-2012		
ACCOUNT		BUDGET	BUDGET		
CODE	DESCRIPTION			COMMENTS	
	10				
APPROPRIATION			200.000		
1.5110.130.412	State Textbooks	203,000	388,000		
				This has been moved from the local current expense fund.	
	Total	203,000	388,000		
Explanation:					
This includes carryove	r plus current year allotment of \$23,091.				
•					
	Total	78,105,670	77,482,224		
	1000	78,105,070	77,402,224		
1					

Local Current Expense Fund

Rockingham County Schools Proposed Budget 2012-13

5/15/2012		110 0111 (011		
	LOCAL CURRENT EXPENSE FUND			
		2012 - 2013	2011 - 2012	
		BUDGET	BUDGET	
ACCOUNT				COMMENTS
CODE	DESCRIPTION			
REVENUES				
2.4110.000.000	County Appropriation	15,834,840	15,834,840	
2.4410.000.000	Fines & Forfeitures	370,500	423,000	Estimate on current and historical earnings. Includes the
				proceeds of all penalties and forfeitures and all fines collected
				in the General Court of Justice in Rockingham County.
				Based on Current Collections.
2.4430.000.000	Contributions	25,000	25,000	
2.4450.000.000	Interest	50,000	50,000	Estimate based on estimates of funds and rates.
2.4470.000.000	Reimbursements	30,000	30,000	
2.4490.000.000	Miscellaneous Revenue	10,000	25,000	
2.4880.000.000	Indirect Cost	300,000	160,000	Costs charged to Federal programs and Enterprise funds for overhead. Increased
				due to allowable percentage increase by the state. Reduced Child Nutrition to
				0%. They are unable tp pay Indirect Cost and break even with new regulations
				and salary increases.
2.4890.000.000	Other Restricted Local Revenues	200,000	150,000	State Grant for School Nurse Initiative. Paid from 007
2.4910.000.000	Fund Balance Appropriated	5,797,810	2,037,424	
	Total	22,618,150	18,735,264	
		1	1	

				1
	LOCAL CURRENT EXPENSE FUND			
001 REGULAR TEAC				-
WI REGULAR ILAC		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGEI	COMIMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	90,637	90,637	Testing Coordinator \$50,42
				2 summer months for football coaches \$35,31
				1 month cultural arts coordinator 4,90
				\$90,63
2.5110.001.187	Salary - Differential	10,180		Pay lead teachers for national board
2.5110.001.135	Salary - Lead Teacher	46,998	46,998	
2.5110.001.181	Supplement Pay	1,309,138	1,369,138	Reflects teachers supplements @ 5% - Reduced to reflect reduction in teachers.
				Includes \$75,000 for signing bonuses.
2.5110.001.211	Employers Soc. Sec. Cost	111,457	116,227	Employers Social Security Cost, 7.65% of all earnings
2.5110.001.221	Employers Retirement Cost	208,490	199,334	Estimated Employers Retirement Cost, 14.31% earnings, an increase of 9%
2.5110.001.231	Employers Hospital Cost	10,384	9,862	\$5,192/year per employee. (2), an increase of 5.3%
	Total	1,787,284	1,844,733	

	LOCAL CURRENT EXPENSE FUND			
002 ADMINISTRATI				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6110.002.113	Salary - Directors	164,609	193,100	Directors salaries remaining after State Funds are expended.
2.6110.002.211	Employers Soc. Sec. Cost	12,593	14,773	Budgeted at 7.65%
2.6110.002.221	Employers Retirement Cost	23,556	25,335	Budgeted at 14.31%.
2.6110.002.231	Employers Hospital Cost	11,103		2.1383 x 5,192
2.6580.002.113	Salary - Supervisor	102,309	102,309	
2.6580.002.181	Supplementary Pay	7,162	7,162	
2.6580.002.211	Employers Soc. Sec. Cost	8,375	8,375	Budgeted at 7.65%
2.6580.002.221	Employers Retirement Cost	15,666	14,363	Budgeted at 14.31%.
2.6580.002.231	Employers Hospital Cost	10,384	9,862	2 x \$5,192
2.6610.002.113	Salary - Assistant Finance Officers	75,494	99,647	1.5 positions
2.6610.002.181	Supplementary Pay	6,000	6,000	
2.6610.002.211	Employers Soc. Sec. Cost	5,970	8,082	Budgeted at 7.65%
2.6610.002.221	Employers Retirement Cost	11,167	13,861	Budgeted at 14.31%.
2.6610.002.231	Employers Hospital Cost	5,192	4,931	1 x \$5,192
2.6940.002.181	Supplement - Directors	25,803	25,803	
2.6940.002.187	Salary - Differential	59,083	58,452	Includes the travel for the Superintendent (\$400/month, \$6000/yr.),
				Travel for 2 Assistant Superintendents (\$325/month, \$3,900 year).
				Also includes local portion of salaries.
2.6940.002.211	Employers Soc. Sec. Cost	6,494	6,446	Budgeted at 7.65%
2.6940.002.221	Employers Retirement Cost	12,148	11,054	Budgeted at 14.31%.
	Total	563,108	622,705	

		1		
	LOCAL CURRENT EXPENSE FUND			
003 CLASSIFIED SUPH	PORT (CLERICAL & CUSTODIANS)			
		2012 - 2013	2011 - 2012	COMMENTS
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.003.162	Substitute Pay	510,000	520,000	Based estimated on 10-11 and 11-12 figures
2.5110.003.211	Employers Soc. Sec. Cost	39,015	39,780	Budgeted at 7.65%
2.6110.003.177	Salary - Work Study Student	8,000	8,000	
2.6110.003.211	Employers Soc. Sec. Cost	612	612	Budgeted at 7.65%
2.6200.003.151	Salary - Office Personnel	536,702		Moved back from state 031 (17) Federal jobs money was depleted.
2.6200.003.211	Employers Soc. Sec. Cost	41,058		Budgeted at 7.65%
2.6200.003.221	Employers Retirement Cost	76,803		Budgeted at 14.31%.
2.6200.003.231	Employers Hospital Cost	88,264		Budgeted at \$5,192/employee (17)
2.6540.003.173	Salary - Custodian	1,953,806	500,000	Reflects estimated salary costs after use of state funds. Amount needed here
				depends on state funding. Federal jobs money was depleted.
2.6540.003.199	Overtime Pay	1,000	1,000	
2.6540.003.211	Employers Soc. Sec. Cost	149,467	38,327	Budgeted at 7.65%
2.6540.003.221	Employers Retirement Cost	279,590	65,730	Budgeted at 14.31%.
2.6540.003.231	Employers Hospital Cost	415,360	83,827	Budgeted at \$5,192/employee (80)
	Total	4,099,677	1,257,276	
	Explanation:			
	In 2011-12, we used \$2.97 million of Federal j	obs money which l	has been depleted	 .
		-	*	

1		,		
	LOCAL CURRENT EXPENSE FUND			
005 SCHOOL ADMINI				
005 SCHOOL ADMINI	SIRATORS	2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGEI	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5400.005.116	Salary - Assistant Principals	606,790	503,000	Total local months is 132.4. See State 005 for more details. Includes positions
				traded in by Stoneville for an A/P. Also increased due to cut of 34 months from
				the state.
2.5400.005.181	Supplements - Principals	230,000	230,000	Supplements for High School Principals at 13%,
				Middle School Principals at 8%, Elementary Principals at 6 1/2%,
				High School Assistant Principals at 7%, other Assistant
				Principals at 6%.
2.5400.005.187	Principal Pay Differential	110,000	105,200	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
2.5400.005.211	Employers Soc. Sec. Cost	72,080	64,122	Budgeted at 7.65%
2.5400.005.221	Employers Retirement Cost	134,830	109,972	Budgeted at 14.31%.
2.5400.005.231	Employers Hospital Cost	57,112	54,241	Budgeted at \$5,192/employee (11).
		1 210 012	1.000 525	
	Total	1,210,812	1,066,535	

LOCAL CURRENT EXPENSE FUND			
	2012 - 2013	2011 - 2012	
			COMMENTS
DESCRIPTION	Debolli	Deboli	
Salary - Guidance	43,000	43,000	Funds two months of summer guidance at each high school.
· ·			Retirement at 14.31%.
			Retirement at 14.31%.
	,	,	Hospitalization @ 5,192 (4)
		-	Workshop Expenses
	0,717		
Total	252 444	155 111	
	232,444	155,111	
·			
ve is a statewide initiative aimed at reducing the st	udent to nurse rati	o in public schoo	ls.
100% - PRC 007			
	LOCAL CURRENT EXPENSE FUND ORT DESCRIPTION Salary - Guidance Employers Soc. Sec. Cost Employers Retirement Cost Salary - Nurse * Employers Retirement Cost Salary - Nurse * Employers Retirement Cost Employers Retirement Cost Employers Hospital Cost Workshop Expense Total positions. ve is a statewide initiative aimed at reducing the st 100% - PRC 007 100% - PRC 007	ORT 2012 - 2013 BUDGET BUDGET DESCRIPTION	ORT 2012 - 2013 2011 - 2012 BUDGET BUDGET BUDGET DESCRIPTION

	LOCAL CURRENT EXPENSE FUND			
009 NON-CONTRIBUT	FORY EMPLOYEE BENEFITS			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.009.184	Longevity	10,000	10,000	Cost of longevity paid for locally paid instructional personnel.
				Permanent or part-time employees begin receiving longevity
				payments when they have 10 years of total qualifying state
				service. The payments are made the month of their
				anniversary. The payment is a percent of their salary
				depending upon the length of state service.
				The percentages are:
				10 - 14 years 1.5%
				15 - 19 years 2.25%
				20 - 24 years 3.25%
				25 or more years 4.5%
2.5110.009.188	Annual Leave	25,000	25,000	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	2,678	2,678	
2.5110.009.221	Employers Retirement Cost	5,010	4,592	Budgeted at 14.31%.
2.5400.009.184	Longevity	8,000	8,000	
2.5400.009.211	Employers Soc. Sec. Cost	612	612	Budgeted at 7.65%
2.5400.009.221	Employers Retirement Cost	1,150	1,050	Budgeted at 14.31%
2.5501.009.184	Longevity	6,000	6,000	
2.5501.009.211	Employers Soc. Sec. Cost	459	459	Budgeted @ 7.65%
2.5501.009.221	Employers Retirement Cost	859		
2.5840.009.184	Longevity	2,500	2,500	
2.5840.009.211	Employers Soc. Sec. Cost	192	192	Budgeted @ 7.65%
2.5840.009.221	Employers Retirement Cost	358	328	Budgeted @ 14.31%
2.5860.009.184	Longevity	3,000	3,000	
2.5860.009.211	Employers Soc. Sec. Cost	230	230	Budgeted @ 7.65%
2.5860.009.221	Employers Retirement Cost	430	394	Budgeted @ 14.31%

5/15/2012				
2.6110.009.184	Longevity	2,000	2,000	
2.6110.009.211	Employers Soc. Sec. Cost	153	153	Budgeted @ 7.65%
2.6110.009.221	Employers Retirement Cost	287	263	Budgeted @ 14.31%
2.6200.009.184	Longevity	1,000	1,000	To budget for projected longevity costs for locally paid employees.
2.6200.009.188	Annual Leave	3,588	3,588	Estimated cost to pay up annual leave when
				non-instructional locally paid employees resign or retire.
2.6200.009.211	Employers Soc. Sec. Cost	351	351	Budgeted at 7.65%
2.6200.009.221	Employers Retirement Cost	657	602	Budgeted at 14.31%.
	LOCAL CURRENT EXPENSE FUND			
009 NON-CONTRIBUTO	ORY EMPLOYEE BENEFITS			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6400.009.184	Longevity	5,000	5,000	
2.6400.009.211	Employers Soc. Sec. Cost	383	383	Budgeted at 7.65%
2.6400.009.221	Employers Retirement Cost	716	656	Budgeted at 14.31%.
2.6540.009.184	Longevity	9,202	9,202	
2.6540.009.188	Annual Leave	10,000	10,000	
2.6540.009.211	Employers Soc. Sec. Cost	1,071	1,071	Budgeted @ 7.65%
2.6540.009.221	Employers Retirement Cost	2,748	1,837	Budgeted at 14.31%.
2.6550.009.184	Longevity	2,700	2,700	
2.6550.009.211	Employers Soc. Sec. Cost	207	207	Budgeted @ 7.65%
2.6550.009.221	Employers Retirement Cost	387	355	Budgeted at 14.31%.
2.6580.009.184	Longevity	24,000	24,000	
2.6580.009.188	Annual Leave	6,000	6,000	
2.6580.009.211	Employers Soc. Sec. Cost	2,295	2,295	Budgeted @ 7.65%
2.6580.009.221	Employers Retirement Cost	4,293	3,936	Budgeted at 14.31%.
2.6610.009.184	Longevity	4,500	4,500	
2.6610.009.211	Employers Soc. Sec. Cost	345	345	Budgeted @ 7.65%
2.6610.009.221				
2.0010.009.221	Employers Retirement Cost	644	591	Budgeted at 14.31%.

ROCKINGHAM	COUNTY	SCHOOLS
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5/15/2012		noemion		
2.6940.009.188	Annual Leave	3,900	3,900	
2.6940.009.211	Employers Soc. Sec. Cost	379	379	Budgeted @ 7.65%
2.6940.009.221	Employers Retirement Cost	709	650	
	Total	155,045	152,839	
	LOCAL CURRENT EXPENSE FUND			
012 DRIVERS EDUCA				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.012.148	Salary - Administrator	60,000	60,000	To administer Driver Education program, system wide safety program,
				transfers, athletics.
2.5110.012.211	Employers Soc. Sec. Cost	4,590	4,590	Budgeted at 7.65%
	Total	64,590	64,590	
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LOCAL CURRENT EXPENSE FUND			
	BUDGET	BUDGET	COMMENTS
DESCRIPTION			
	,		Substitute teachers for regular teacher training - moved from 715.
Workshop Expense	· · · · · · · · · · · · · · · · · · ·		Outside district workshop instructors for in-district trainings.
Travel	10,000	11,879	Travel and mileage for instructional, technology and media
*	1,500		Professional memberships
*	185,000		Upgrading software and supplies for instructional technology, computer
	36,452		Non-computer technology-bulbs, projectors, active board replace.
	9,000		Instructional technology, materials, copier, lease.
	106,509	106,195	
• • • • • • • • • • • • • • • • • • • •	348,000	218,750	
1 5	26,622	16,735	0
		28,700	C
Employers Hospital Cost	41,536	24,655	
	356,927	356,927	Consists of 7 computer technicians plus (1) director
	27,305	27,305	Budgeted at 7.65%
Employers Retirement Cost	51,077	46,829	0
	41,536	39,448	
Contracted Services	100,000	100,000	Contracted services to support network infrastructures
Workshop Expense	4,000		Staff development - technolgy services
Computer Repairs	35,000		Parts and related services - technolgy
Travel - Tech Services	12,000	12,000	
Computer Software & Supplies	2,000		Upgrading and purchase of software - tech. services
Non-Capitalized Equipment	50,000	20,000	
Non-Capitalized Equipment	45,000	44,918	Computer, switches, network equipment under \$2,000.
Telephones	76,500	100,945	Telephone Service-PRI's, VoIP, & Security connections
	1.659.052	1.260.227	
1 otal	1,658,263	1,368,337	
	DESCRIPTION Subs Workshop Expense Travel ITS Membership Computer Software Non-Capitalized Equipment Supplies & Materials Non-Capitalized Computer Salary - Instructional Support Employers Soc. Sec. Cost Employers Retirement Cost Employers Soc. Sec. Cost Employers Retirement Cost Contracted Services Workshop Expense Computer Repairs Travel - Tech Services Computer Software & Supplies Non-Capitalized Equipment Non-Capitalized Equipment	2012 - 2013BUDGETDESCRIPTIONSubs20,000Workshop Expense22,500Travel10,000ITS Membership1,500Computer Software185,000Non-Capitalized Equipment36,452Supplies & Materials9,000Non-Capitalized Computer106,509Salary - Instructional Support348,000Employers Soc. Sec. Cost26,622Employers Retirement Cost49,799Employers Retirement Cost41,536IT Technicians356,927Employers Retirement Cost51,077Employers Rospital Cost41,536Contracted Services100,000Workshop Expense4,000Computer Repairs35,000Travel - Tech Services12,000Non-Capitalized Equipment50,000Non-Capitalized Equipment50,000Non-Capitalized Equipment50,000	2012 2012 2011 2012 BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET Subs 20,000 Workshop Expense 22,500 5,371 Travel 10,000 11,879 ITS Membership 1,500 Computer Software 185,000 160,000 Non-Capitalized Equipment 36,452 40,680 Supplies & Materials 9,000 7,000 Non-Capitalized Computer 106,509 106,195 Salary - Instructional Support 348,000 218,750 Employers Soc. Sec. Cost 26,622 16,735 Employers Retirement Cost 49,799 28,700 Employers Hospital Cost 41,536 24,655 IT Technicians 356,927 356,927 356,927 Esch27,305 27,305 Employers Retirement Cost 41,536 39,448 Contracted Services 100,000 100,000 Workshop Expense 4,000 Computer Repairs 35,000 17,300 12,000 Computer Repairs 35,000 Travel - Tech Services

* The suffix 905 designates the use is for Technology Services			
* The suffix 915 designates the use is for Instructional Technology & Medi	a		
Note: State PRC 015 did not have any funding in the planning allotme		72 from state fur	nds to local funds. Will need to find funding for
\$60,000 of requested budget for capitalized computer equipment not m	oved.		
Explanation:			
Revenue: Request for budget expansion to support (1) ITS move from PRC	2715 and (2) addit	tional positions to	support elementary schools.
Expenditures: We use local PRC 015 funds for both ITS and technical sup	port personnel. Ad	ditionally, these f	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.	
Savings which result from cloud based and converged services such as VOI	P will allow us to	support expanded	instructional support with the integration of technology.
LOCAL CURRENT EXPENSE FUND			
018 REDUCTION IN FORCE EXPENDITURES			
	2012 - 2013	2011 - 2012	
ACCOUNT	BUDGET	BUDGET	COMMENTS

1		1 0		
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.018.231	Employers Hospital Cost		_	Estimated Hospitalization cost for 1 year to cover RIF employees
2.5110.018.251	Employers Hospital Cost		-	Estimated Hospitalization cost for 1 year to cover KH employees
	Total	_	-	
	LOCAL CURRENT EXPENSE FUND			
028 STAFF DEVELOPM				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.028.163	Substitute Pay	23,000	23,000	Includes local portion of schools allotment
2.5110.028.211	Employers Soc. Sec. Cost	1,760	1,760	Budgeted at 7.65%
2.5110.028.221	Employers Retirement Cost	3,291	3,018	Budgeted at 14.31%.
2.5110.028.312	Workshop Expenses - ILT	10,000	10,000	
2.6200.028.312.000.918	Workshop Expenses - Student Services	3,000		
2.6300.028.312.000.911	Workshop Expenses - SEA System	5,600	5,600	
2.6610.028.312.000.904	Workshop Expenses - Finance	2,500	2,500	
2.6620.028.312	Workshop Expenses		1,750	
2.6710.028.312.000.914	Workshop Expenses - Testing	2,000	2,000	
2.6800.028.312.000.901	Workshop Expenses - Personnel	1,750	3,000	
2.6940.028.312.000.911	Workshop Expenses - Curriculum	35,599	32,372	
2.6940.028.312.000.912	Workshop Expenses - Operations	6,500		
2.6940.028.312.000.916	Workshop Expenses - Superintendent	5,000		
	Total	100,000	85,000	

	LOCAL CURRENT EXPENSE FUND			
036 CHARTER SCHOO				
050 CHARTER SCHOO		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.8100.036.717	Transfer to Charter Schools	400,000	400,000	Local funds by law to be transferred from County Allocation
				and Fines & Forfeitures to Charter Schools to cover students
				from Rockingham County. Based upon \$1,128/student for 230
				students from the county, and \$28/student for fines &
				forfeitures. We currently send funds to 3 charter schools
				Covers potential increase due to Senate Bill 8
	Total	400,000	400,000	

	LOCAL CURRENT EXPENSE FUND			
56 TRANSPORTATI				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	202021	202021	
APPROPRIATIONS				
.6550.056.171	Salary - Drivers	1,000	1,000	
.6550.056.211	Employers Soc. Sec. Cost	77	,	Budgeted at 7.65%
.6550.056.221	Employers Retirement Cost	144	131	Budgeted at 14.31%
	Workshop Expenses	2,687	2,500	
2.6550.056.326	Garage Maint. of Equipment	37,625	35,000	Outsourced repairs, rebuilt engines, alternators, air compressors
2.6550.056.331	Contracted Transportation	5,375	5,000	Transportation of students that bus route cannot accommodate.
2.6550.056.332	Travel	2,150	2,000	
2.6550.056.341	Telephone	75,250	70,000	Garage/Nextel dispatch phones on schools buses/transportation
	Telephone	75,250	70,000	employees
2.6550.056.411	Supplies	6,500	60,000	
2.6550.056.422	Repair Parts, Grease	27,000	25,000	Parts used for repairs & upkeep of school bus fleet
2.6550.056.423	Gas/Diesel Fuel	724,965	466,965	Full yellow buses service vehicle. State rate \$2.773 - Feb. 15th Allotment
2.6550.056.424	Oil	6,450	6,000	Tuel yellow buses service vehicle. State fate \$2.775 - Feb. 15th Anothent
2.0330.030.424	Oli	0,450	0,000	
	Total	889,223	673,673	
		889,223	073,073	
7 1 /				
Explanation:				
	tingham County Schools Transportation Department	•	•	
	way possible under the guidelines set forth by the l	Board of Education	n and the Departn	nent of Public Instruction with safety
eing the foremost object	ctive and efficiency secondary.			

		1		
	LOCAL CURRENT EXPENSE FUND			
061 INSTRUCTIONAL	L AND SCHOOL FUNDS			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.061.411	Instructional Supplies	152,912	152,912	Budgeted at \$8/ADM
				Based on Enrollment of 14,012 adjusted to 14,120 to include various risk factors
				at each school. The state allots instructional supplies at \$32.82/ADM. Schools
				will be allowed to move funds to and from 5110 with the 5400 codes as part of the
				school based management flexibility. This reflects projected transfers to
				operation by schools. Includes \$20,000 to cover band supplies so each high scho
				receives \$5,000, and \$8,000 for chorus so each high school receives \$2,000.
2.5110.061.413	Other Textbooks	3,824	3,824	Funds to purchase textbooks not available from the state textbook warehouse.
2.5110.061.414	Library Books	4,900	4,900	The funds budgeted here are what the schools decided to budget
				from their local allotment.
2.5110.061.462	Non-Capitalized Computer Equipment		-	
2.5400.061.311	Maintenance Contracts	120,849	120,849	Only schools funds are reflected here.
2.5400.061.315	Reproduction	99,728	99,728	Funds are allotted to schools, and the schools budget their allotment
2.5400.061.332	Travel	43,129	43,129	by line item. High Schools are allotted at \$36.74/ADM
2.5400.061.341	Telephone	59,651	59,651	as adjusted for risk factors and K-8 schools
				are allotted at \$24.98/ADM as adjusted for risk factors.
2.5400.061.342	Postage	12,841	12,841	Risk factors are used to direct more fund to disadvantaged schools. The risk
2.5400.061.361	Membership Dues & Fees	3,555	3,555	factore are percentage proficient, free & reduced lunches, percent transient,
2.5400.061.411	Office Supplies	22,188	22,188	percent ESL & migrant, percent EC population & percent performance gap.
2.5400.061.462	Non-Capitalized Computers	1,423	1,423	Applicable Schools reduced by \$6.00/ADM for loss of telephone cost.
		İ		Changing to voice over internet.
	Total	525,000	525,000	

Explanation: ADM is e	xpected to decrease for fiscal year 2012-2013. In or	rder to be conserva	tive for planning	purposes, we are using the prior year budget as our planning budget.
			8	
	LOCAL CURRENT EXPENSE FUND			
706 OTHER LOCAL				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6550.706.113	Salary - Director	60,168	60,168	Cost of Transportation Director.
2.6550.706.171	Salary - Drivers	50,000	50,000	Salaries above state maximum, and above state allotments
2.6550.706.175	Salary - Transportation Personnel	65,091	65,091	Local Costs for Transportation Employees.
2.6550.706.177	Salary - Work Study Students	4,200	4,200	
2.6550.706.181	Supplementary Pay	7,350	7,350	
2.6550.706.211	Employers Soc. Sec. Cost	14,291	14,291	Budgeted at 7.65%
2.6550.706.221	Employers Retirement Cost	26,733	23,959	Budgeted at 14.31%.
2.6550.706.231	Employers Hospital Cost	12,980	12,328	Budgeted at \$5,192/employee (2.5)
2.6550.706.311	Contracted Services	30,000	25,000	Contracted services/Service Agreements/Where Bus
2.6550.706.326	Contracted Repairs & Maintenance	1,000	1,000	
2.6550.706.411	Supplies & Materials	15,000	15,000	
		,	,	
	Total	286,813	278,387	
			,	
Explanation:				
<u>^</u>	equired by the State to account for local transportati	on expenditures no	t eligible for	
nclusion in the state fur				

	LOCAL CURRENT EXPENSE FUND			
801 GENERAL OPERA	ATIONS			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.801.148	Other Instructional Salary	44,000	44,000	Includes \$20,000 for homebound, \$3,000 for
		,	,	SAT review, \$21,000 for reimbursements
				received.
2.5110.801.211	Employers Soc. Sec. Cost	3,366	3,366	
2.5110.801.221	Employers Retirement Cost	6,296	5,773	Budgeted @ 14.31%.
2.5110.801.232	Workers Compensation Ins.	500,000	300,000	Est. cost of Local workers compensation insurance based on prior years increases.
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	21,000	21,000	Estimated cost of \$8,000/employee Life ins.
2.5110.801.311	Contracted Services	15,000	15,000	Includes payments for Employee assistance
		,	,	program with Rockingham County Mental
				Health and Carolina Psychological, Contracting for Sign
				Language Interpretation
2.5110.801.332	Travel - Instructional Staff	46,500	46,000	Primarily for itinerant teacher travel
				reimbursements. Current reimbursement
				rate is 55.5 cents per mile
2.5120.801.311	Contracted Services	25,000	25,000	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.
2.5330.801.192	Stipends	4,499	4,754	Academic Coach Compensation (10 academic coaches)
2.5330.801.211	Employers Soc. Sec. Cost	443	459	Employers Soc. Sec. Cost @ 7.65%
2.5330.801.221	Employers Retirement Cost	858	787	Employers Retirement Cost @ 14.31%

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2.5330.801.312	Workshop Expense	300	300	Academic Coaches
2.5330.801.332	Travel	200	200	Travel for Academic Coaches
2.5840.801.311	Contracted Services - Health Clinic		45,000	Funds for Student Health Services through Morehead Hospital.
2.5840.801.312	Workshop Expense - Nurses, Soc Workers	3,000	3,000	
2.5840.801.371	Liability Insurance - Nurses	515	515	
2.5840.801.411	Supplies - Health Services	4,000	4,000	Supplies for nurses and social workers.
2.6110.801.314	Printing	35,000	35,000	Funds to utilize print shop
2.6110.801.332	Travel	36,000	36,000	Travel for Central Office directors & staff. Also covers SACS travel
2.6120.801.371	Insurance	1,515	1,515	Cost of garage keepers insurance for garage
				at Morehead High School and Rockingham County High School
2.6550.801.411	TIMS Supplies	1,500	1,500	Supplies for transportation information
2.6550.801.423	Gas. Diesel Fuel	80,000	63,426	\$15,500 per high school and \$4,500 per middle schools: increase due to higher
				gas prices
2.6610.801.311	Contracted Services	37,236	37,236	Cost for required services, i.e. postage meter,
				check signer. Internal Auditor Contract
2.6610.801.326	Contracted Repairs/Maint. Equipment	34,000	34,000	Includes Maintenance and repairs to AS400, printers, bursters, etc.
2.6610.801.332	Travel	3,000	2,800	Travel to schools, bank, etc.
2.6610.801.343	Telecommunications Network	10,000	10,000	Costs for state network (sips lines)
2.6610.801.361	Membership Dues	1,800	1,800	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	5,400	5,400	Bonds for employees handling funds
2.6610.801.411	Supplies	45,000	45,000	Computer paper, copier paper, purchase
				orders, other forms, receipt books, checks
2.6620.801.311	Contracted Services	112,251	112,251	Out-source ILT Service. Estimated cost to drug test all new
				employees, and cost of outsourcing director activities.
2.6620.801.319	Criminal Records Checks	15,000	15,000	Costs for new employee criminal records checks. Increased to cover volunteers
2.6620.801.326	HRMS Maintenance	6,820	6,820	Human Resource Management System (HRMS) software maintenance fee.
2.6622.801.313	Advertising	500	500	Advertising costs of recruitment.
2.6622.801.314	Printing	10,000	10,000	Costs of printing recruitment brochures
2.6622.801.332	Personnel Recruitment	10,500	10,500	Includes travel, subsistence, and fees for recruiting.
2.6622.801.411	Recruitment Supplies	3,500	3,500	Supplies needed for recruiting new teachers.
2.6710.801.411	Testing/Supplies	69,425	69,425	Testing supplies, benchmark assessment development and
				duplication, CogAT Testing, SAT Testing, PSAT Testing,
				testing equipment, test scoring costs, training costs, professional
				development, data warehouse costs, student forms.
				The district's testing and accountability program provides local
				formative/benchmark testing, standardized tests (PSAT, SAT and
				CogAT), and test training, reporting and analysis services for local,
				EOG and EOC tests. The increase in this year's budget request is
				primarily due to the district-wide formative assessment initiative

				(benchmark and formative assessments).
2.6820.801.311	Contracted Services	25,000	25,000	Funds to continue microfilming student records.
2.6820.801.411	NCWISE Supplies	16,000	16,000	Supplies for NC WISE
2.6850.801.319	Blood Borne Pathogen Program	5,000	5,000	Hepatitis serum for about 50 employees/year for employees in high
		41,155		risk positions. \$75/employee. Clinical Laboratory Improvement
		3,149		Amendments program registration certificate, and necessary training.
2.6910.801.192	Payment to Board Members	53,800	41,155	Monthly Payment to Board Members
2.6910.801.211	Employers Soc. Sec. Cost		3,149	Budgeted at 7.65%
2.6910.801.311	Contracted Services		53,800	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
2.6910.801.313	Advertising	2,000	2,000	Board Advertising
2.6910.801.332	Travel	42,500	61,387	Board Travel. \$3,636 per member plus \$2500 for staff
2.6910.801.361	Membership Dues & Fees -	50,000	50,000	Funds Southern Association of Colleges and Schools (SACS) costs.
				\$4,000 for 15 Schools reaccreditations and \$15,625 for dues
				Includes National School Boards Association Dues, North Carolina School
				Boards Assoc. Dues, Legal Assistance Fund, Low Wealth Consortium,
				North Carolina Middle School Association, Chamber of Commerce dues.
2.6910.801.371	Liability Insurance	23,000	23,000	Estimated Cost of Error & Omissions and Liability coverage.
2.6910.801.379	Other Insurance	2,000	2,000	Insurance to adult volunteers
2.6910.801.411	Supplies	33,000	33,000	Funds for supplies for board use. Includes Yearbook ads, Special Dinners,
				Diplomas (\$6,000), various Board obligations
2.6920.801.311	Legal	58,000	58,000	Estimated Legal Costs
2.6930.801.311	Audit	30,500	29,500	Estimated Audit Cost.
2.6940.801.315	Reproduction - Central Office	44,000	44,000	Copier Cost
2.6940.801.342	Postage - Central Office	35,000	35,000	Estimated cost of postage
2.6941.801.311	Contracted Services	8,000	8,000	Principal & Assistant Principal meeting costs
2.6941.801.332	Travel	14,500	14,000	Travel for the Superintendent's office & directly reporting
2.6941.801.361	Membership Dues	15,000	14,000	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	30,000	Central Office - supplies, subscriptions
2.6950.801.153	Salary - PIO	47,266	47,266	Salary for a Public Information Officer.
2.6950.801.211	Employers Soc. Sec. Cost	3,616	3,616	Budgeted at 7.65%
2.6950.801.221	Employers Retirement Cost	6,764	6,203	Budgeted at 14.31%.
2.6950.801.231	Employers Hospital Cost	5,192	4,931	Budgeted at \$5,192/employee
2.6950.801.411	Supplies - Public Relations/Publ.	41,850	26,850	Includes the cost of preparing and printing various mult-media publications
				such as the annual report, district brochures, Kindergarten registration
				materials and handbooks. Increased by \$8700 in prior year to cover new students
				handbooks and \$15,000 in current year for common core announcements.

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				This helps consolodate the district wide student publications to one funding source
	Total	1,849,716	1,677,684	
	LOCAL CURRENT EXPENSE FUND			
802 PLANT OPERATIO	DN			
		2012 - 2013	2011 - 2012	
ACCOUNT	DEGODIDEION	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.6530.802.311	HVAC Service Contracts	320,670	320,670	Outsource HVAC maintenance program. Promotes more of a
		,	,	preventive program verses reactive one. Utilizes licensed HVAC
				contractors. Increases in costs of parts.
2.6530.802.321	Electricity	2,263,884	2,263,884	Based on estimated usage
2.6530.802.322	Natural Gas	1,200,489	1,313,422	Transferred excess to water/sewer
2.6530.802.323	Water/Sewage	750,000	637,067	Based on estimated projected usage
2.6530.802.324	Waste Management	320,000	320,000	Disposal of waste, trash, old records.
2.6530.802.341	Telephone	40,000	40,000	
2.6530.802.421	Fuel Oil	106,037	35,000	Increase fuel oil prices.
2.6540.802.411	Custodial Supplies	43,050	41,000	Custodial supplies for schools. Moved to Fund 8
				Increase due to increased demand for wax and stripper.
2.6580.802.175	Salary - Maintenance Employees	950,000	950,000	Estimated cost for Maintenance Employees.
2.6580.802.177	Salary - Work Study Student	3,000	3,000	Work Study Student
2.6580.802.211	Employers Soc. Sec. Cost	72,905	72,905	Budgeted at 7.65%
2.6580.802.221	Employers Retirement Cost	135,945	124,640	Budgeted at 14.31%.
2.6580.802.231	Employers Hospital Cost	109,032	103,551	Budgeted at \$5,192/employee (21).
2.6580.802.311	Contracted Services	375,620	375,620	Includes grounds contract/janitorial service for Central Office
				building; OSHA training and safety inspectors, energy management
				of schools, elevator inspections and contract, engineering fees,
				asbestos abatement, AHERA inspections, security/fire alarm systems,
				fire sprinkler systems, pest control management program,
				maintenance program, maintenance of pool, back-up generator
				service contract, chemical treatment program, ozone generator
				services, and other services as identified.
2.6580.802.315	Reproduction - Maintenance	2,600	2,600	Copier contract, paper

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2.6580.802.325	Contracted Maintenance - Grounds	150,215	150,215	Schools are allotted funds and contract with a company to
				perform these services.
2.6580.802.326	Contracted Services: Equipment	41,900	41,900	Repair of Equipment
2.6580.802.327	Rental of Equipment	35,000	35,000	Includes various maintenance contracts, i.e.
				uniform rental, mop rental, equipment rental. Increase due to high
				cost of goods and equipment.
2.6580.802.329	Other Property Services	170,000	135,100	Costs to maintain older fleet of maintenance vehicles. Various costs, including
				storage tank permits, wastewater wells, asbestos physicals, pest control
2.6580.802.372	Vehicle Liability Insurance	34,000	32,000	Estimated cost for Fleet insurance
2.6580.802.373	Property Insurance	146,000	146,000	
2.6580.802.411	Maintenance Supplies	8,000	4,000	Office supplies, computer equipment, new technology.
2.6580.802.422	Repair Parts & Materials	398,000	341,440	Maintenance of facilities. Higher costs for indoor air-quality. Filters continue to
				increase in price. Also includes HVAC parts for repair, code improvement,
				site licenses, support software for work orders and utility programs, phone system,
				tools, general work repair, etc.
				Increase due to higher cost of maintaining buildings & Douglass coming online
2.6580.802.423	Gasoline	2,400	2,400	Gas for maintenance vehicles.
	Total	7,678,747	7,491,414	

		110 01111 (011		
	LOCAL CURRENT EXPENSE FUND			
803 CULTURAL ARTS				
		2012 - 2013	2011 - 2012	
		BUDGET	BUDGET	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.803.192	Co-Curricular Personnel	49,000	49,000	Cultural arts supplements schedule, i.e. Band, Choral, Drama.
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Also includes 20 days summer employment for High School
				Band Directors, and 10 days for Middle School Band Directors.
2.5502.803.211	Employers Soc. Sec. Cost	3,749	3,749	Budgeted at 7.65%
2.5502.803.221	Employers Retirement Cost	7,012	6,429	Budgeted at 14.31%.
	Total	59,761	59,178	
		0,,,01	0,,1,0	
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	LOCAL CURRENT EXPENSE FUND			
843 CULTURAL ARTS				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGEI	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5502.843.162	Substitute Pay	2,000	2,000	
2.5502.843.211	Employers Soc. Sec. Cost	153	153	
2.5502.843.311	Contracted Services	3,750	3,750	North Carolina Symphony performance in the spring & all county contracts
2.5502.843.331	Transportation	3,000	3,000	
2.5502.843.411	Instructional Supplies	20,597	20,597	Systemwide funds for cultural arts activities, science fair,
			- ,	children's theater, Sawtooth Center, Young Writers program,
				choral festival, and supplies.
	Total	29,500	29,500	
		25,500	25,500	

	LOCAL CURRENT EXPENSE FUND			
880 PRINT SHOP				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGET	COMMENTS
		45.157	45.157	
2.5400.880.314	Printing	45,157	45,157	
				print shop, and restricted to this use.
	Total	45,157	45,157	

	LOCAL CURRENT EXPENSE FUND			
882 ATHLETICS				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5501.882.121	Salary - Athletic/Activity Directors	201,100	202,000	Salaries for four athletic directors.
2.5501.882.181	Supplemental Pay - Coaching	451,330	451,330	Coaching salaries
2.5501.882.211	Employers Soc. Sec. Cost	49,911	49,980	Budgeted at 7.65%
2.5501.882.221	Employers Retirement Cost	93,363	85,717	Budgeted at 14.31%.
2.5501.882.231	Employers Hospital Cost	20,768	19,724	Budgeted at \$5,192/employee (4)
2.5501.882.378	Student Accident Ins Sports	40,000	38,439	Costs of insurance for athletic programs.
				These plans provide coverage for
				injuries sustained at school or during school sponsored
				activities until the end of the regular school term excluding
				varsity football.
2.5501.882.411	Supplies - Athletics	40,000	37,500	Funds to help fund athletic programs in high schools & middle schools.
2.6580.882.175	Turf Management	7,000	7,000	Payment to Employees for turf grass maintenance of athletic
		,	,	facilities
2.6580.882.211	Employers Soc. Sec. Cost	536	536	Budgeted at 7.65%
2.6580.882.221	Employers Retirement Cost	1,002	919	Budgeted at 14.31%.
2.6580.882.411	Turf Management & Pool Supplies	58,000	45,000	Increase due to building four new softball fields.
	Total	963,010	938,145	
		, -		

Total	22,618,150	18,735,264

Federal Grant Fund

Rockingham County Schools Proposed Budget 2012-13

	FEDERAL GRANT FUND			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
REVENUE				
3.3600.017.000	Voc. Ed. Program Improvement	169,897.00	173,601.00	
3.3600.026.000	Education for Homeless Child			
3.3600.044.000	IDEA VI-B Capacity Bldg/Improve.			
3.3600.048.000	Title IV - Safe & Drug Free Schools and Communities		2,756.42	
3.3600.049.000	IDEA Title VI-B - Pre-School	464,877.00	435,416.19	
3.3600.050.000	ESEA Title I - Basic Prog.	3,239,939.00	4,174,661.00	
3.3600.051.000	ESEA Title I Migrant Education	275,715.00	346,205.00	
3.3600.060.000	IDEA VI-B Handicapped	6,012,576.00	5,920,977.53	
3.3600.082.000	IDEA VI-B State Improvement		6,905.07	
3.3600.103.000	Title II - Improving Teacher Quality	550,256.00	606,994.00	
3.3600.104.000	Title III - Language Acquisition	82,681.00	82,953.22	
3.3600.105.000	Title I School Improvement	59,176.00	13,709.65	
3.3600.107.000	Education Technology			
3.3600.118.000	IDEA VI-B Special Needs Target		2,402.91	
3.3600.119.000	IDEA Targeted Assist for Preschool		10,000.00	
3.3600.140.000	ARRA - Education Stabilization		127,166.81	
3.3600.141.000	ARRA - Title I		24,037.00	
3.3600.142.000	ARRA - Title I School Improvement			
3.3600.144.000	ARRA - IDEA VI B		44,068.72	
3.3600.145.000	ARRA-IDEA Pre-School			
3.3600.146.000	ARRA-Education Technology			
3.3600.148.000	ARRA-McKinney Vento			
3.3600.149.000	ARRA - Child Nutrition - Equipment			
3.3600.155.000	Education Jobs Fund		2,970,687.00	
3.3600.156.000	ARRA - Race to the Top	260,135.00	1,670,567.00	
		11,115,252.00	16,613,108.52	

	FEDERAL GRANT FUND			
17 VOCATIONAL I	EDUCATION PROGRAM IMPROVEMENT			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5120.017.163	Substitute Pay-Workshop	3,000.00	3,000.00	
3.5120.017.211	Employers Soc. Sec. Cost	230.00	230.00	
3.5120.017.312	Workshop Expenses	7,330.00	7,330.00	Workshop expense for CTE teachers
3.5120.017.342	Postage			Postage fees for CTE mailings
3.5120.017.379	Other Insurance/Judgments	3,337.00	3,337.00	
3.5120.017.411	Supplies & Materials	76,506.00	79,923.00	Supplies for CTE classes
3.5120.017.418	Computer Software		15,000.00	Software for CTE classes
3.5120.017.422	Repairs	2,500.00	2,500.00	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	42,000.00	50,000.00	
			-	drafting labs at DMHS and RCHS)
3.5120.017.541	Purchase of Equipment	4,000.00	4,000.00	
3.5870.017.312	Workshop Expenses		,	Workshop expense for CTE teachers
3.6120.017.411	Supplies & Materials	4,449.00	4,449.00	VoCATS supplies
3.6120.017.462	Computer Hardware VoCATS	800.00	800.00	
3.6250.017.311	Contracted Services	5,000.00		Tutors; ERG Consultant; Math
3.6550.017.312	Workshop Expenses			Workshop expense for CTE staff
3.8100.017.392	Indirect Cost	5,745.00	3,032.00	Payment for indirect cost @ 3.5%
3.8100.017.418	Computer Software and Supplies	15,000.00		×
3.8200.017.399	Unbudgeted Federal Grant Fund			
	Total	169,897.00	173,601.00	
		10,071.00	175,001.00	
Explanation:				
	et is used to provide support for CTE educators through the	ourchasing of equipment	nt. materials and s	upplies.
	ed to provide support for the VoCats Program and to pay ex			
support the CTE Progra		r		

	FEDERAL GRANT FUND			
26 EDUCATION FO	R HOMELESS CHILD			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5330.026.121	Salary - Teacher			
.5330.026.211	Employers Soc. Sec. Cost			
3.5330.026.411	Supplies & Materials			
3.8100.026.392	Indirect Cost			
3.8200.026.399	Unbudgeted Federal Grant Fund			
	Total			
		-	-	

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	FEDERAL GRANT FUND		
MAIDEA VI-R CAR	PACITY BUILDING/IMPROVEMENT		
HIDEA VI-D CAI		2012 - 2013	2011 - 2012
ACCOUNT		BUDGET	BUDGET COMMENTS
CODE	DESCRIPTION	DODGET	COMMENTS
CODE			
APPROPRIATIONS	S		
3.5210.044.121	Salary - Teacher		
.5210.044.142	Salary - Teacher Assistant		Salary for 1 Day Treatment assistant
3.5210.044.162	Substitute Pay		Substitute Pay
3.5210.044.181	Supplementary Pay		
3.5210.044.211	Employers Soc. Sec. Cost		Social Security Cost @ 7.65%
3.5210.044.221	Employers Retirement Cost		Retirement Cost @ 10.51%
3.5210.044.231	Employers Hospital Cost		Hospitalization Cost @ \$4,930
3.5210.044.232	Workers Compensation		Workers Compensation Cost
3.8100.044.392	Indirect Cost		Indirect Cost @ 1.82%
3.8200.044.399	Unbudgeted Federal Grant Fund		Federal Unbudgeted
	Total		-
Explanation:			
	Building and Improvement (Sliver) Grant monies are awarde	ed for specific purposes	namely the development of programs
	ren with disabilities based on a grant application process.	ed for specific purposes,	
and services for ennu	I a grant application process.		
Expenditures: Salary	and benefits for 1 Day Treatment assistant for 2010-2011 s	chool year	
Experiences. Salary	and benefits for T Day Treatment assistant for 2010-2011 s		

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	FEDERAL GRANT FUND			
048 TITLE IV - SAFE	& DRUG FREE SCHOOLS AND COMMUNITIES			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5850.048.411	Supplies & Materials		2,707.00	Instructional Supplies, Red Ribbon, and Prom Promise
3.8100.048.392	Indirect Cost			Indirect Cost
3.8200.048.399	Unbudgeted Federal Grant Fund		0.42	
	Total	-	2,756.42	
		-	2,730.42	
Explanation:				
The purpose of the Safe	and Drug-Free Schools and Communities Act is to support pro	grams preventing	violence as well as	s the illegal use of alcohol, tobacco and
	d schools; that involve parents and communities; and that coor			
	t supports academic achievement. To achieve the purpose des			
	or Safe and Drug-Free funds to adopt the following performan			
	ated in learning environments that are safe, drug-free, and con			
This grant has expired.	This represents the carryover to 2011-12.			

	FEDERAL GRANT FUND			
049 IDEA TITLE VI-	B PRE-SCHOOL			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5230.049.121	Salary - Teacher	44,430.00	44,430.00	1 taachar
3.5230.049.142	Salary - Teacher Assistant	166,622.00		8 Assistants to provide early intervention services
3.5230.049.142	Salary - Other Assignments	1.111.00		Summer contract for preschool teacher
3.5230.049.162	Substitute Pay	2,500.00		Substitute Pay
3.5230.049.162	Substitute Pay - Asst Subs for Teacher	2,500.00	1,300.00	Substitute Pay when teacher assistant subs for teacher
3.5230.049.181	Substitute Pay - Asst Subs for Teacher	2,222.00	2,222.00	
3.5230.049.181	Longevity Pay	1,500.00	,	Longevity Pay
3.5230.049.211	Employers Soc. Sec. Cost	16,706.00	16,556.00	
3.5230.049.221	Employers Soc. Sec. Cost Employers Retirement Cost	30,893.00	22,587.00	
3.5230.049.221	Employers Kentement Cost Employers Hospital Cost	45,945.00	44,361.00	
	Employers Hospital Cost Employers Workers Compensation Insurance	· · · · · ·	,	
3.5230.049.232 3.5230.049.233	Unemployment Insurance	1,310.00	1,310.00	Unemployment Cost
	1 2		21.005.00	
3.5241.049.132	Salary - Speech Teachers	38,920.00	21,005.00	
3.5241.049.146	Salary - Other Assignments	5,883.00	6,720.00	1 1
3.5241.049.181	Supplement Pay	1,946.00	1,386.00	
3.5241.049.211	Employers Soc. Sec. Cost	3,576.00		Employers Social Security Cost @ 7.65%
3.5241.049.221	Employers Retirement Cost	6,690.00	3,060.00	1 0
3.5241.049.231	Employers Hospital Cost	5,192.00		Employers Hospital Cost @ \$5,192/employee
3.5241.049.311	Contracted Services - Speech	20,000.00	35,000.00	1
3.6201.049.151	Salary - Office Personnel	31,980.00	31,980.00	5 1
3.6201.049.211	Employers Soc. Sec. Cost	2,446.00	2,446.00	
3.6201.049.221	Employers Retirement Cost	4,576.00	3,361.00	1 5
3.6201.049.231	Employers Hospital Cost	5,192.00	4,929.00	
3.6550.049.331	Contracted Pupil Transport	3,000.00	3,000.00	Contracted pupil transportation
3.8100.049.392	Indirect Cost	14,793.00	6,940.00	Indirect Cost
3.8200.049.399	Unbudgeted Federal Grant Fund	7,429.00	12,134.19	Federal Unbudgeted
	Total	464,877.00	435,416.19	

Revenue: Monies are base	Revenue: Monies are based on a formula including poverty, average expenditures, and ADM. This budget projects the same allotment for							
2012-2013 as we received	in 2011-12.							
Expenditures: Expenditure	Expenditures: Expenditures are based on an annual grant application process to support the preschool program for students with disabilities.							
The current budget includes teachers, interpreters, teacher assistants, therapists, office support and other program supports.								

	FEDERAL GRANT FUND			
050 ESEA TITLE I - I	LEA BASIC PROGRAM			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DebGLI	Debolli	
CODE				
APPROPRIATIONS				
3.5330.050.121	Salary Remedial and Supplemental K-12	1,307,000.00	1,395,167.00	Salary 41.65 teachers
3.5330.050.142	Salary - Teacher Assistant	58,000.00	79,395.00	2.74 teacher assistants
3.5330.050.143	Salary - Tutor (within the instructional day)	100,000.00	100,000.00	17 certified & 8 non certified part time tutors-includes 2 tutors
				for Eden Parent Resource Center.
3.5330.050.162	Substitute Pay - Regular	20,000.00	25,000.00	Used when teachers paid out of Title 1 are out sick
3.5330.050.163	Staff Development Unallocated Substitute	2,500.00	5,000.00	Subs when Title 1 teachers attend staff development
3.5330.050.167	Salary - Teacher Assistant - when substituting		2,000.00	Money to pay when a teacher assistant subs for a teacher
3.5330.050.181	Supplement Pay	65,000.00		Supplement for teachers (5%)
3.5330.050.184	Longevity Pay	5,000.00	2,814.00	Longevity pay for teachers/assistants
3.5330.050.199	Overtime Pay			
3.5330.050.211	Employers Soc. Sec. Cost	119,149.00	127,997.00	Social Security for Title 1 Teachers/Assistants
3.5330.050.221	Employers Retirement Cost	205,349.00	202,464.00	Retirement for Title 1 Teachers/Assistants
3.5330.050.231	Employers Hospital Cost	245,049.00	232,201.00	Hospitalization Cost for Title 1 Teachers/Assistants
3.5330.050.232	Employers Workers Compensation	16,851.00	15,000.00	Title 1 portion of Worker's Compensation
3.5330.050.311	Contracted Services Other Pupil Support	6,000.00	58,000.00	Supplemental Services for Schools in 2nd year of improvement
3.5330.050.312	Workshop Expenses	2,000.00	30,000.00	Pays for staff development for Title 1 Staff
3.5330.050.326	Contracted Services Other Pupil Support			
3.5330.050.332	Travel	2,000.00	4,000.00	Travel allowance
3.5330.050.341	Telephone		2,000.00	
3.5330.050.411	Supplies & Materials (Periodicals)	50,000.00	58,254.00	Supplies used for direct instruction-above and beyond regular
3.5330.050.418	Computer Software & Supplies	5,000.00	3,000.00	Instructional software to be used in the classroom
3.5330.050.461	Lease/Purchase of Non-Capitalized Equip.	9,000.00		Purchase of Non Capitalized Classroom Equipment
3.5330.050.462	Lease/Purchase of Non-Capitalized Computer	1,500.00	4,000.00	Purchase of Non Capital Classroom Computer Equipment
3.5330.050.541	Purchase of Equipment - Capitalized	900.00		
3.5330.050.542	Purchase of Computer Equipment			Capital Purchase of classroom computers
3.5350.050.131	SES Coordinator	17,000.00	16,008.00	Contracted to oversee Supplemental Services
3.5350.050.181	Supplement Pay			
3.5350.050.211	Employers Soc. Sec. Cost	1,301.00	1,225.00	Social Security for contract for Supplemental Services
3.5350.050.221	Employers Retirement Cost			
3.5350.050.231	Employers Hospital Cost			
3.5350.050.311	Contracted Services Other Pupil Support	250,000.00	528,601.00	Supplemental Education Services
3.5810.050.131	SES Coordinator			Media Salary - 50% Position 338
3.5810.050.181	Supplement Pay			Media Support - 50%
3.5810.050.184	Educational Media - Longevity			Media Longevity - 50%
3.5810.050.211	Employers Soc. Sec. Cost			Social Security Cost @ 7.65%
3.5810.050.221	Employers Retirement Cost			Retirement Cost @ 14.31%
3.5810.050.231	Employers Hospital Cost			Hospitalization Cost
3.5830.050.131	Salary - Guidance	43,858.00	43,858.00	-

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3.5830.050.181	Supplement Pay	2,193.00	2,191.00	
3.5830.050.184	Longevity Pay	303.00	302.00	
3.5830.050.211	Employers Soc. Sec. Cost	3,547.00	3,546.00	
3.5830.050.221	Employers Retirement Cost	6,634.00	6,081.00	
3.5830.050.231	Employers Hospital Cost	6,750.00	6,410.00	
3.5870.050.135	Salary - Lead Teacher	97,238.00	102,842.00	Plans and implements Staff Development for LEA Improvement
3.5870.050.163	Staff Development Substitute		34,402.00	Sub for Staff Development
3.5870.050.181	Supplement Pay	5,143.00	5,143.00	
3.5870.050.184	Longevity Pay	3,408.00	1,138.00	
3.5870.050.211	Employers Soc. Sec. Cost	8,093.00	10,980.00	Social Security for those paid from School Improve. Staff Dev.
3.5870.050.221	Employers Retirement Cost	15,139.00	14,317.00	Retirement Cost @ 14.31%
3.5870.050.231	Employers Hospital Cost	10,384.00	9,862.00	Hospitalization Cost
3.5870.050.311	School IMP Contracted Services School	20,000.00	900.00	Contracted Services for LEA School Improvement
3.5870.050.312	Workshop Expenses	80,000.00	161,934.00	Staff Development School Improvement
3.5870.050.418	Computer Software & Supplies		7,300.00	
3.5880.050.131	Salary - Parent Involvement	58,116.00	58,116.00	Licensed employees for parent centers
3.5880.050.146	Salary - Parent Involvement			Teacher Assistant
3.5880.050.181	Supplement Pay	2,906.00	2,906.00	Supplement
3.5880.050.184	Longevity Pay	2,615.00	2,615.00	Longevity for Parent Center Employees
3.5880.050.211	Employers Soc. Sec. Cost	4,869.00	4,868.00	Social Security Cost @ 7.65%
3.5880.050.221	Employers Retirement Cost	9,107.00	8,349.00	Retirement Cost @ 14.31%
3.5880.050.231	Employers Hospital Cost	5,192.00	4,931.00	Hospitalization Cost
3.5880.050.311	School IMP Contracted Services School			Contracted Services
3.5880.050.312	Workshop Expenses	3,000.00	550.00	Workshop Cost - Parent Involvement related
3.5880.050.332	Travel	1,400.00	1,400.00	Travel Parent Involvement related
3.5880.050.342	Postage	1,800.00	1,800.00	Postage
3.5880.050.411	Supplies	20,000.00	57,000.00	Used for Parent Involvement
3.6300.050.113	Director/Supervisor	76,056.00	76,056.00	
3.6300.050.151	Salary - Office Personnel	33,829.00	33,829.00	Salary Title 1 Secretary
3.6300.050.181	Supplement Pay		6,845.00	
3.6300.050.184	Longevity Pay	1,244.00	1,141.00	Longevity Cost Secretary
3.6300.050.211	Employers Soc. Sec. Cost	8,502.00	9,017.00	Social Security for Secretary
3.6300.050.221	Employers Retirement Cost	15,903.00	15,465.00	Retirement for Secretary
3.6300.050.231	Employers Hospital Cost	10,384.00	9,862.00	Hospitalization Cost Secretary
3.6300.050.311	Contracted Services Other Pupil Support	5,500.00	200,000.00	Contracted Services Director
3.6300.050.312	Staff Development	2,000.00	5,000.00	
3.6300.050.314	Print/Binding Fees	63.00	3,000.00	Cost for Printing for Title 1
3.6300.050.327	Rentals		15,000.00	Parent Center Rental Space & Copier
3.6300.050.332	Travel		5,000.00	Office Support Travel
3.6300.050.341	Telephone	600.00	1,000.00	Telephone expense for Eden Parent Center
3.6300.050.342	Postage	500.00	1,000.00	Postage Expense for Title 1
3.6300.050.411	Supplies & Materials (Periodicals)	500.00	14,429.00	Admin Supplies & Materials
3.6300.050.462	Lease/Purchase of Non-Capitalized Computer		5,000.00	Admin Computer Equipment
3.6550.050.331	Pupil Transportation - Contracted	75,000.00	200,000.00	Transportation cost for choice schools
3.8100.050.392	Indirect Cost	109,563.00	60,544.00	Indirect cost for system

3.8200.050.399	Unbudgeted Federal Grant Fund	1.00		Unbudgeted Federal Grant Fund
	Total	3,239,939.00	4,174,661.00	
Explanation:				
	tion Program funded by the Federal Government. This progr			
whose student numbers co	onsists of large numbers of poor students. The program provi	des funds for addit	ional teachers, tut	ors, supplies,
staff development, parent	involvement and many other items as listed.			
Rockingham County Scho	ool's expected allotment this year is \$3,239,939.00 plus carryo	over expected to be	around \$500,000	. The budget indicates the planned use of this money.
	13 elementary schools that receive Title I funds. In these scho			
	ockingham County, Early Intervention is emphasized, therefore			
	igh poverty rates. In the 13 elementary schools that offer Titl	le I services the per	centages of studer	nts receiving free and reduced
lunch is at or above the di	strict average.			
			<u> </u>	

	FEDERAL GRANT FUND			
051 ESEA TITLE I - M	IIGRANT REGULAR			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5330.051.135	Salary - Teacher	38,155.00	38,155.00	46% of Salary for Lead Teacher
.5330.051.143	Salary - Tutors	80,100.00	78,444.00	3.60 full time equivalent tutors
3.5330.051.181	Supplement Pay	1,908.00	1,908.00	Supplement for Lead and Tutors
3.5330.051.184	Longevity Pay	3,823.00	1,717.00	Longevity for employees
3.5330.051.211	Employers Soc. Sec. Cost	9,485.00	9,197.00	Social Security for Migrant Tutor Staff
3.5330.051.221	Employers Retirement Cost	17,742.00	15,773.00	Retirement for Migrant Staff
3.5330.051.231	Employers Hospital Cost	23,624.00	20,464.00	Hospitalization for Migrant Staff
3.5330.051.232	Employers Workers Compensation	2,000.00	2,000.00	Migrant portion of system worker's comp
3.5330.051.311	Contracted Services	1,000.00	16,145.00	
3.5330.051.312	Workshop Expenses		4,000.00	Registration/expenses for Migrant Staff - Staff Development
3.5330.051.332	Travel		5,000.00	Tutors travel
3.5330.051.411	Supplies & Materials		1,600.00	Supplies for Tutors/Recruiters
3.6110.051.341	Telephone	600.00	100.00	
3.6200.051.153	Salary - Migrant Recruiter	19,000.00	51,962.00	
3.6200.051.184	Longevity Pay	478.00	478.00	
3.6200.051.211	Employers Soc. Sec. Cost	1,485.00	4,012.00	Social Security cost for Director, Secretary and Recruiters
3.6200.051.221	Employers Retirement Cost	2,775.00		Retirement for Secretary/recruiters
3.6200.051.231	Employers Hospital Cost	2,860.00		Hospitalization Cost Secretary/Recruiter
3.6200.051.311	Contracted Services			Contracted Services
3.6200.051.332	Travel	2,000.00		Mileage cost
3.6200.051.341	Telephone	300.00		Telephone Migrant Recruiter
3.6200.051.342	Postage		1,300.00	
3.6300.051.113	Salary - Director	35,557.00		Salary for Director
3.6300.051.184	Longevity Pay	1,600.00		Longevity Cost Director
3.6300.051.211	Employers Soc. Sec. Cost	2,843.00		Social Security cost for Director
.6300.051.221	Employers Retirement Cost	5,317.00		Retirement for Director
.6300.051.231	Employers Hospital Cost	2,336.00	2,219.00	Hospitalization Cost Director
.6300.051.312	Workshop Expenses			Workshop expenses, director
.6300.051.341	Telephone			Phone for office & Cell Phone Service for Recruiters
.6400.051.152	Salary - Technology Support	7,190.00	4,902.00	Data entry salary (65%)
.6400.051.184	Longevity Pay	162.00	111.00	
.6400.051.211	Employers Soc. Sec. Cost	563.00	383.00	
.6400.051.221	Employers Retirement Cost	1,100.00	658.00	
.6400.051.231	Employers Hospital Cost	2,336.00	740.00	
.6400.051.312	Workshop Expenses	,	1,000.00	
.6400.051.332	Travel		1,000.00	
.6400.051.411	Supplies & Materials		1,435.00	
.8100.051.392	Indirect Cost	9,208.00		Indirect cost for system

3.8200.051.399	Unbudgeted Federal Grant Fund	168.00		
	Total	275,715.00	346,205.00	
			-	
Explanation:				
Migrant Education is a p	program of the Federal Government. This program is to	provide services to Migra	nt families and stu	idents.
It provides funds for tute	ors, recruiters, supplies, staff development, parent involve	ement, summer school op	portunities and m	any
other items as listed abo	ve. The budget indicates the planned use of this money f	for the students of Rockin	igham County Sch	100ls.
			-	
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	FEDERAL GRANT FUND			
)60 IDEA VI-B HAND	DICAPPED			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5210.060.121	Salary - Teachers	477,335.00	600 340 00	Salary for 14 teachers
3.5210.060.133	Salary - Psychologist	202,290.00		Salary for 4 FTE psych's & 1 month each for 3 psych's
.5210.060.142	Salary - Teacher Assistants	1,701,879.00	1,637,523.00	
.5210.060.144	Salary - EC Interpreter	102,173.00	102,173.00	•
3.5210.060.146	Salary - Teacher	24,000.00	24,000.00	
.5210.060.162	Substitute Pay	10,500.00	10,500.00	
3.5210.060.167	Salary - TA Sub for Teachers	5,000.00	5,000.00	-
.5210.060.181	Salary - Supplement Pay	33,106.00	39,256.00	
3.5210.060.184	Longevity Pay	17,500.00	12,500.00	
3.5210.060.189	Short Term Disability	7,500.00	7,500.00	
3.5210.060.211	Employers Soc. Sec. Cost	197,468.00	202,108.00	
3.5210.060.221	Employers Retirement Cost	367,879.00	269,681.00	
3.5210.060.231	Employers Hospital Cost	518,608.00	492,857.00	
3.5210.060.232	Workers Compensation Cost	21,380.00	18,916.00	
3.5210.060.233	Unemployment Cost	19,620.00	10,910.00	Unemployment Cost
3.5210.060.311	Contracted Services - Communication Service	20,000.00	20,000.00	
3.5240.060.132	Salary - Speech	77,840.00	77,840.00	
3.5240.060.181	Salary - Supplement Pay	3,892.00	3,892.00	
3.5240.060.211	Employers Soc. Sec. Cost	6,252.00	6,253.00	
3.5240.060.221	Employers Retirement Cost	11,696.00	8,590.00	
3.5240.060.231	Employers Hospital Cost	10,384.00	9,858.00	
3.5240.060.311	Contracted Services - Speech	140,000.00	140,000.00	
3.5250.060.311	Contracted Services - Audiology	40,800.00	40,800.00	-
3.5840.060.145	Salary - Health Services	131,920.00	127,090.00	
.5840.060.211	Employers Soc. Sec. Cost	10,092.00	9,722.00	
3.5840.060.221	Employers Retirement Cost	18,878.00	13,357.00	
3.5840.060.231	Employers Hospital Cost	20,768.00	19,716.00	
3.5840.060.311	Contracted Services	150,000.00	322,230.00	
3.6200.060.113	Salary - Director	147,467.00	75,178.00	
3.6200.060.151	Salary - Office	82,439.00	82,439.00	
3.6200.060.184	Longevity Pay	8,200.00		Longevity Pay
3.6200.060.211	Employers Soc. Sec. Cost	18,215.00	12,440.00	
.6200.060.221	Employers Retirement Cost	34,073.00	17,091.00	Employers Retirement Cost @ 14.31%
3.6200.060.231	Employers Hospital Cost	20,768.00	14,787.00	Employers Hospital Cost @ \$5,192/employee
3.6201.060.151	Salary - Office Personnel	15,000.00	20,418.00	Salary for .5 part time office support personnel
3.6201.060.211	Employers Soc. Sec. Cost	1,148.00	1,562.00	Employers Soc. Sec. Cost at 7.65%
3.6550.060.147	Salary - Bus Monitor	200,590.00	200,590.00	Salary for 8.5265 bus monitors
3.6550.060.189	Short Term Disability	2,000.00		-

3.6550.060.211	Employers Soc. Sec. Cost	15,498.00	15,345.00	
3.6550.060.221	Employers Retirement Cost	13,087.00	9,284.00	Employers Retirement Cost @ 14.31%
3.6550.060.231	Employers Hospital Cost	26,036.00	25,828.00	Employers Hospital Cost @ \$5,192/employee
3.6550.060.311	Contracted Services - Servs. Transport	3,000.00		Contract transportation
3.8100.060.392	Indirect Cost	159,627.00	79,748.00	Indirect Cost
3.8200.060.399	Unbudgeted Federal Grant Fund	916,668.00	936,421.53	Unbudgeted funds
	Total	6,012,576.00	5,920,977.53	
Explanation:				
	based on a formula that includes poverty, average expendit	tures, and ADM. The bu	dget projects	
	2012-13 as we received in 2011-12.			
Expenditures: Expend	litures for the current monies are controlled by a grant appl	lication process Monies	will	
	ication program by paying for teachers, psychologists, inte			
	(for day treatment), director and office staff, bus monitors			
quannea professionais	(for day treatment), director and office start, bus monitors	s, and other program sup		
		I	I	1

	FEDERAL GRANT FUND			
82 IDEA VI-B STAT	TE IMPROVEMENT			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
3.5210.082.411	Instructional Supplies		6,782.00	
3.8100.082.392	Indirect Cost		123.00	
3.8200.082.392	Unbudgeted Federal Grant Fund		0.07	
.0200.002.377			0.07	
	Total	-	6,905.07	

	FEDERAL GRANT FUND			
103 TITLE II - IMPR	OVING TEACHER QUALITY			
		2012 - 2013	2011 - 2012	
ACCOUNT	-	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS		251 244 00	202.000.00	
3.5110.103.121	Salary - Teacher	351,344.00		11 teachers hired
3.5110.103.162	Substitute Pay for Sick	4,773.00	11,000.00	Money to cover subs for Title II teachers - Sick days
3.5110.103.163	Substitute Pay for Sick	17.100.00		
3.5110.103.181	Supplement	15,683.00		Supplement for Teachers in Title II
3.5110.103.211	Social Security	26,877.00		Social Security for Title II Teachers/Assistants
3.5110.103.221	Retirement	50,277.00	43,260.00	
3.5110.103.231	Hospitalization	53,956.00	59,148.00	Hospitalization Cost for Title II Teachers/Assistants @ \$5,192/employee
3.5110.103.232	Workers Compensation Insurance	4 995 00	3,692.00	Title II portion of Worker's Compensation
3.5110.103.312	-	4,885.00	3,892.00 8,965.00	The fi portion of worker's Compensation
3.5110.103.352	Workshop Expenses Employee Education Reimbursement			
		17 (00.00	500.00	
3.6200.103.151	Office Support	17,689.00	19,283.00	
3.6200.103.184	Longevity Pay	668.00	868.00	
3.6200.103.211	Social Security	1,542.00	1,542.00	
3.6200.103.221	Retirement	2,531.00	2,118.00	
3.6200.103.231	Hospitalization	1,423.00	1,834.00	
3.8100.103.392	Indirect Cost	18,608.00	10,850.00	Indirect cost for system @ 3.5%
3.8200.103.399	Unbudgeted Federal Grant Fund			
	Total	550,256.00	606,994.00	
Des la stiene				
Explanation:	nded measure. The lat have common and of this are save.	ovin a Tasahan Ora-1	$(\mathbf{D}\mathbf{P}\mathbf{C} 102)$	
	nded program. The lst key components of this program, Impre- asis on maintaining and increasing the number of reduced class			
			ie 2nd component	
emphasizes recruiting, h	iring and maintaining "highly qualified teachers and principal	8.		
The budget indicates the	e planned use of this money for the students of Rockingham Co	ounty Schools.		

	FEDEDAL CDANT FUND	KUCKINGHAM		
104 TITLE III I ANG	FEDERAL GRANT FUND			
104 111 LE III - LANG	SUAGE ACQUISITION	2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5270.104.135	Salary - Lead Teacher	30,859.00	25.716.00	Salary for 50% Lead Teacher
3.5270.104.142	Salary - Teacher Assistant	23,713.00		Salary Teacher Assistant for ESL program
3.5270.104.181	Supplement	1,543.00		Supplement for Teachers paid out of 104
3.5270.104.184	Longevity Pay	1,359.00		Longevity Pay
3.5270.104.211	Employers Soc. Sec. Cost	4,397.00		Social Security for Teachers/Assistants
3.5270.104.221	Employers Retirement Cost	8,225.00		Retirement for Teachers/Assistants @ 14.31%
3.5270.104.231	Employers Hospital Cost	8,307.00		Hospitalization Cost for Teachers/Assistants @ \$5,192/employee
3.5270.104.232	Workers Compensations	587.00		Title III Portion of Workers' Compensation
3.5270.104.411	Instructional Supplies	882.00		Supplies to be used for Instruction
3.5330.104.121	Salary Limited English Proficient Teachers			ESL Teachers 49.75% of a position
3.5330.104.181	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
3.5330.104.221	Employers Retirement Cost			Retirement for Teachers/Assistants
3.5330.104.231	Employers Hospital Cost			Hospitalization Cost for Teachers/Assistants
3.8100.104.392	Indirect Cost	2,809.00	1,483.00	Paid to system to cover administration expenses
3.8200.104.399	Unbudgeted Federal Grant Fund		0.22	
	Total	82,681.00	82,953.22	
Explanation:				
Title III Language Acqui	isition (PRC 104) is a federally funded program. This is a p	program to supplement	/enhance	
services for immigrant an	nd Limited English Proficient Students. This is what the ca	rryover money will be	used for.	

	FEDERAL GRANT FUND		
05 TITLE I SCHOO	L IMPROVEMENT		
	2012 - 2013	2011 - 2012	
ACCOUNT	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION		
APPROPRIATIONS			
3.5330.105.121	Salary - Teachers	10,340.00	Salary for tutors
3.5330.105.143	Tutor 25,000.00		
3.5330.105.211	Employers Soc. Sec. Cost 1,913.00	791.00	Social Security Cost
3.5330.105.221	Employers Retirement Cost	1,357.00	
3.5330.105.231	Employers Hospital Cost	976.00	
3.5330.105.232	Workers Compensations 563.00		
3.5330.105.311	Contracted Services 9,000.00		
3.5330.105.312	Workshop Expenses 10,000.00		Workshop Expenses
3.5330.105.411	Supplies & Materials 10,000.00		Instructional Supply
3.5330.105.462	Lease/Purchase of Non-Capitalized Computer		Non Capital Computer Equipment
3.5880.105.411	Instructional Supplies 698.00		
3.8100.105.392	Indirect Cost 2,001.00	245.00	Indirect Cost
3.8200.105.399	Unbudgeted Federal Grant Fund 1.00	0.65	
	Total 59,176.00	13,709.65	
Explanation:			
	vailable from the state only for Title I Schools in School Improvement. The school	ls write a plan m	ist he approved
This federal money is a	vailable from the state only for Title I Schools in School Improvement. The school outlines how they will spend this money to focus on students needs. The amount of the second statement of the secon		
This federal money is a by NCDPI and, which	outlines how they will spend this money to focus on students needs. The amount of	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are	outlines how they will spend this money to focus on students needs. The amount of in school improvement. This plan may change as the NC Department of Public I	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are	outlines how they will spend this money to focus on students needs. The amount of	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of in school improvement. This plan may change as the NC Department of Public I	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools
This federal money is a by NCDPI and, which across the state who are U.S. Department of Ed	outlines how they will spend this money to focus on students needs. The amount of e in school improvement. This plan may change as the NC Department of Public I ucation, which could provide flexibility in how funds are distributed to schools.	of money decrease	with the number of schools

5/15/2012		ROCKINGHAM	COUNTY SCHOOLS	
	FEDERAL GRANT FUND			
107 EDUCATIONAL	TECHNOLOGY-FORMULA			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.107.163	Substitute Pay			
3.5110.107.197	Salary - Summer Workshop Instructor			
3.5110.107.211	Employers Soc. Sec. Cost			
3.5110.107.221	Employers Retirement Cost			
3.5110.107.461	Lease/Purchase of Non-Capitalized Equip.			
3.5860.107.163	Substitute Pay			
3.5860.107.197	Salary - Summer Workshop Instructor			
3.5860.107.211	Employers Soc. Sec. Cost			
3.5860.107.221	Employers Retirement Cost			
3.8100.107.392	Indirect Cost			
3.8200.107.399	Unbudgeted Federal Grant Funds			
	Total		-	
Explanation:				
	ar 2 of 2-Year EETT Program			

5/15/2012		ROCKINGHAM COUNTY SCHOOLS			
	FEDERAL GRANT FUND				
118 IDEA VI-B SPECI	AL NEEDS TARGET				
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET		
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5210.118.163	Substitute Pay		700.00		
3.5210.118.197	Salary - Summer Workshop Instructor				
3.5210.118.211	Employers Soc. Sec. Cost		54.00		
3.5210.118.312	Workshop Expenses		1,000.00		
3.5210.118.411	Supplies & Materials		380.00		
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		224.00		
3.8100.118.392	Indirect Cost		43.00		
3.8200.118.399	Unbudgeted Federal Grant Funds		1.91		
	Total	-	2,402.91		

3.5210.118.163Substitute Pay700.003.5210.118.197Salary - Summer Workshop Instructor3.5210.118.211Employers Soc. Sec. Cost54.003.5210.118.312Workshop Expenses1,000.003.5210.118.411Supplies & Materials380.003.5330.118.121Salary - Teacher3.5330.118.211Employers Soc. Sec. Cost3.5330.118.211Employers Retirement Cost3.5330.118.221Employers Hospital Cost224.00	APPROPRIATIONS			
3.5210.118.197Salary - Summer Workshop InstructorImage: Cost Sec. Cost S			700.00	
3.5210.118.211Employers Soc. Sec. Cost54.003.5210.118.312Workshop Expenses1,000.003.5210.118.411Supplies & Materials380.003.5330.118.121Salary - Teacher33.5330.118.211Employers Soc. Sec. Cost13.5330.118.221Employers Retirement Cost224.003.5330.118.392Indirect Cost43.003.8100.118.392Unbudgeted Federal Grant Funds1.91		Substitute Pay	/00.00	
3.5210.118.312Workshop Expenses1,000.003.5210.118.411Supplies & Materials380.003.5330.118.121Salary - Teacher63.5330.118.211Employers Soc. Sec. Cost63.5330.118.221Employers Retirement Cost63.5330.118.231Employers Hospital Cost224.003.8100.118.392Indirect Cost43.003.8200.118.399Unbudgeted Federal Grant Funds1.91		Salary - Summer Workshop Instructor		
3.5210.118.411Supplies & Materials380.003.5330.118.121Salary - Teacher13.5330.118.211Employers Soc. Sec. Cost13.5330.118.221Employers Retirement Cost13.5330.118.231Employers Hospital Cost224.003.8100.118.392Indirect Cost43.003.8200.118.399Unbudgeted Federal Grant Funds1.91				
3.5330.118.121Salary - TeacherImployers Soc. Sec. Cost3.5330.118.211Employers Soc. Sec. CostImployers Retirement Cost3.5330.118.221Employers Retirement CostImployers Retirement Cost3.5330.118.231Employers Hospital Cost224.003.8100.118.392Indirect Cost43.003.8200.118.399Unbudgeted Federal Grant Funds1.91		Workshop Expenses		
3.5330.118.211Employers Soc. Sec. CostImployers Retirement CostImployers Retirement Cost3.5330.118.221Employers Retirement Cost224.003.5330.118.392Indirect Cost43.003.8200.118.399Unbudgeted Federal Grant Funds1.91		Supplies & Materials	380.00	
3.5330.118.221Employers Retirement Cost224.003.5330.118.231Employers Hospital Cost224.003.8100.118.392Indirect Cost43.003.8200.118.399Unbudgeted Federal Grant Funds1.91		Salary - Teacher		
3.5330.118.231 Employers Hospital Cost 224.00 3.8100.118.392 Indirect Cost 43.00 3.8200.118.399 Unbudgeted Federal Grant Funds 1.91				
3.8100.118.392 Indirect Cost 43.00 3.8200.118.399 Unbudgeted Federal Grant Funds 1.91				
3.8200.118.399 Unbudgeted Federal Grant Funds 1.91		Employers Hospital Cost		
	3.8100.118.392	Indirect Cost		
	3.8200.118.399	Unbudgeted Federal Grant Funds	1.91	
Total 2,402.91 Image: Constraint of the second of the se				
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ROCKINGHAM COUNTY SCHOOLS

COMMENTS

5/15/2012		ROCKINGHAM COUNTY SCHOOLS			
	FEDERAL GRANT FUND				
119 IDEA TARGETEI	D ASSIST FOR PRESCHOOL				
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5230.119.411	Supplies & Materials		9,821.00		
3.8100.119.392	Indirect Cost		179.00		
	Total	-	10,000.00		

	FEDERAL GRANT FUND			
140 ARRA - EDUCAT	ION STABILIZATION			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5400.140.151	Salary - Office			
3.5400.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.5400.140.221	Employers Retirement Cost			Budgeted @ 10.51%
3.5400.140.231	Employers Hospital Cost		20 513 00	Budgeted @ \$4,931/employee (11)
3.6110.140.151	Salary - Office		20,515.00	Budgeted @ \$4,951/eniployee (11)
3.6110.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6110.140.221	Employers Retirement Cost			Budgeted @ 10.51%
3.6110.140.221	Employers Hospital Cost		205.00	Budgeted @ \$4,931/employee (1)
3.6540.140.173	Salary - Custodian		21,651.00	
3.6540.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6540.140.221	Employers Retirement Cost		2,841.00	
	Employers Hospital Cost			Budgeted @ \$4,931/employee
3.6540.140.231 3.6610.140.151	Salary - Office		51,450.00	Budgeled @ \$4,931/employee
				Decide refer d @ 7 (50)
3.6610.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6610.140.221	Employers Retirement Cost			Budgeted @ 10.51%
3.6610.140.231	Employers Hospital Cost			Budgeted @ \$4,930/employee (5)
3.6620.140.151	Salary - Office			
3.6620.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6620.140.221	Employers Retirement Cost			Budgeted @ 10.51%
3.6620.140.231	Employers Hospital Cost			Budgeted @ \$4,930/employee (12.6)
3.6820.140.151	Salary - Office		5,575.00	
3.6820.140.211	Employers Soc. Sec. Cost		426.00	
3.6820.140.221	Employers Retirement Cost		731.00	
3.6820.140.231	Employers Hospital Cost		1,233.00	
3.6940.140.151	Salary - Office		11,676.00	
3.6940.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6940.140.221	Employers Retirement Cost		1,532.00	
3.6940.140.231	Employers Hospital Cost		2,876.00	
3.8100.140.392	Indirect Costs		144.00	
3.8200.140.399	Unbudgeted Federal Grant Fund		3,784.81	
	Total	-	127,166.81	
Explanation:				
	on funds of the federal stimulus money. These funds rep	placed the State -003- non	-instructional supp	port funds for 2009-10 and 2010-11. These funds are
the carryover funds that	must be spent by September 30, 2011.			

	FEDERAL GRANT FUND			
141 ARRA - TITLE				
	-	2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	202021	202021	
APPROPRIATIONS				
3.5330.141.121	Salary - Teacher		11,336.00	
3.5330.141.143	Tutors			
3.5330.141.162	Substitute Pay			
3.5330.141.181	Supplement		567.00	
3.5330.141.184	Longevity Pay			
3.5330.141.211	Employers Soc. Sec. Cost		910.00	
3.5330.141.221	Employers Retirement Cost		1,251.00	
3.5330.141.231	Employers Hospital Cost		4,740.00	
3.5330.141.232	Employers Workers Compensation Insurance			
3.5330.141.411	Supplies & Materials		2,665.00	
3.5830.141.131	Salary - Tutor		1.00	
3.5830.141.181	Supplement Pay			
3.5830.141.211	Employers Soc. Sec. Cost			
3.5830.141.221	Employers Retirement Cost			
3.5830.141.231	Employers Hospital Cost		822.00	
3.5880.141.411	Supplies & Materials			
3.8100.141.392	Indirect Cost		406.00	
3.8200.141.399	Unbudgeted Federal Grant Fund		1,339.00	
	Total	-	24,037.00	
Explanation:				
	ry and Reinvestment Act (ARRA) is the source for PRC 14	41 funds. These funds v	vere allocated to Tit	tle I Schools. During the 2009-2010
	s were used to save 22.15 teaching positions and during the			
	at must be spent by September 30, 2011.			
•				

5/15/2012 ROCKINGHAM			1 COUNTY SCHOOLS		
	FEDERAL GRANT FUND				
142 ARRA - TITLE 1	SCHOOL IMPROVEMENT				
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5330.142.311	Contracted Services - Staff Development				
3.5330.142.411	Supplies & Materials				
3.8100.142.392	Indirect Cost				
3.8200.142.399	Unbudgeted Federal Grant Fund				
	Total				
			-		
This money is available	only for Title I Schools in School Improvement. These	stimulus funds are to be	used to save teaching	ng positions.	
These funds will expire	in September 2011.				
<u> </u>					

5/15/2012	5/15/2012 ROCKINGHAM COUNTY SCHOOLS				
	FEDERAL GRANT FUND				
144 ARRA-IDEA VIB					
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5210.144.121	Salary - Teacher			Salary for 11 teachers	
3.5210.144.142	Salary - Teacher Assistant			Salary for 23 teacher assistants	
3.5210.144.144	Salary - Interpreter			Salary for 4 interpreters	
3.5210.144.146	Salary - Teacher		10,421.00	Summer contracted staff	
3.5210.144.162	Substitute Pay			Substitute pay	
3.5210.144.181	Supplement Pay				
3.5210.144.211	Employers Soc. Sec. Cost		797.00	Social Security Cost @ 7.65%	
3.5210.144.221	Employers Retirement Cost		1,367.00	Retirement Cost @ 13.12%	
3.5210.144.231	Employers Hospital Cost		30,695.00	Hospitalization Cost @\$4,931	
3.8100.144.392	Indirect Cost		788.00	Indirect cost @ 1.82%	
3.8200.144.399	Unbudgeted Federal Grant Fund		0.72	Federal unbudgeted	
	Total	-	44,068.72		
Evaluation					
Explanation:					
TP1 1 1 4 C1 4 4			N · · · ·	1. 1	
program and save staff po	arryover of stimulus money. These monies can only be used a	for special education	on. Montes are uti		
	t by September 30, 2011.				
	funds and can only be used for items allowable for PRC60 (I				
The intent of all AKRA n	nonies is to save jobs and stimulate the economy. Federal gui			1 uses for these (special education) ARRA funds:	
	Assistive technology (AT) devices/ training on uses to acces	ss general curriculu	m		
	Intensive district-wide professional development				
	Develop/expand capacity to collect/use data				
	Expand inclusive placement options for preschoolers				
	Develop job placements for youths with disabilities.				
	used by September 30, 2011.				
<u> </u>				ain EC staff (jobs and services). Please note that this transfer	
	al education is allowable due to our excellent CIPP report. In				
technology standard of ge	neral education classes. Also note that we must spend 1.5%	of these monies for	private school spe	ecial education students.	
	school age funds includes teachers and teacher assistants (ma				
training opportunities (tui	tion and subs), equipment including computers, and contracted	ed related services	(speech, audiology	v, PT and OT).	

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	FEDERAL GRANT FUND		
145 ARRA-IDEA PR	E-SCHOOL		
	2012 - 2013	2011 - 2012	
ACCOUNT	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION		
APPROPRIATIONS			
3.5230.145.121	Salary - Teacher		Salary for preschool teacher
.5230.145.146	Salary - Teacher		Salary for summer screening staff
.5230.145.162	Substitute Pay		Substitute pay
3.5230.145.181	Bonus Pay		
3.5230.145.211	Employers Soc. Sec. Cost		Social Security Cost @ 7.65%
.5230.145.221	Employers Retirement Cost		Retirement Cost @ 10.51%
.5230.145.231	Employers Hospital Cost		Hospitalization Cost @ \$4,930/employee
3.5230.145.411	Supplies & Materials		Instructional supplies
3.5240.145.146	Salary - Teacher		
3.5240.145.211	Employers Soc. Sec. Cost		
3.5240.145.221	Employers Retirement Cost		
3.5241.145.146	Salary - Teacher		Salary for 2 months @ 70% for speech therapist
5.5241.145.211	Employers Soc. Sec. Cost		Social Security Cost
3.5241.145.221	Employers Retirement Cost		Retirement Cost
3.8100.145.392	Indirect Cost		Indirect Cost
3.8200.145.399	Unbudgeted Federal Grant Fund		Federal unbudgeted
	Total	-	
Explanation:			
	e second year of stimulus money expenditures. These monies can only be used for	special education	. Monies are utilized to maintain
program and save staff	positions.		
Preschool:			
ARRA funds are form	la funds and can only be used for items allowable for PRC49 (IDEA preschool).	In other words, th	ese additional monies can only be used for special
	rposes. The intent of all ARRA monies is to save jobs and stimulate the economy		
All funds must be used	by September 30, 2011.		
		++	

5/15/2012	ROCKINGHAM	ROCKINGHAM COUNTY SCHOOLS		
	FEDERAL GRANT FUND			
148 ARRA - MCKIN	NEY VENTO			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5330.148.121	Salary - Teacher			
3.5330.148.181	Supplementary Pay			
3.5330.148.211	Employers Soc. Sec. Cost			
3.5330.148.332	Travel			
3.5330.148.411	Supplies & Materials			Supplies to be used for instruction
3.6550.148.331	Transportation			Transportation cost for homeless students
3.8100.148.392	Indirect Cost			To cover administrative expenses
3.8200.148.399	Unbudgeted Federal Grant Fund			
	Total	-	-	
Explanation:				
Explanation.				
ARRA McKinney Ver	nto Funds are a grant from the Federal Government bas	sed on the number of homele	ss students reporte	ed in
	The above budget indicates the planned use of these fu			
Homeless Students.	The above budget indicates the plained use of these for	ands for the 2010-11 school		
Homeless Students.				

5/15/2012	ROCKINGHAM COUNTY SCHOOLS				
	FEDERAL GRANT FUND				
155 EDUCATION JC	DBS FUND				
	2012 - 2013	2011 - 2012			
ACCOUNT	BUDGET	BUDGET	COMMENTS		
CODE	DESCRIPTION				
APPROPRIATIONS					
3.5400.155.151	Salary - Clerical	534,153.00			
3.5400.155.211	Employers Soc. Sec. Cost	,	FICA @ 7.65%		
3.5400.155.221	Employers Retirement Cost		Retirement @ 13.12%		
3.5400.155.231	Employers Hospital Cost		Hospital cost @ \$4,931 (26) less amount pd from other sources		
3.6540.155.173	Custodian	1,582,663.00			
3.6540.155.211	Employers Soc. Sec. Cost		FICA @ 7.65%		
3.6540.155.221	Employers Retirement Cost		Retirement @ 13.12%		
3.6540.155.231	Employers Hospital Cost		Hospital cost @ \$4,931 (58.52)		
3.8200.146.399	Unbudgeted Federal Grant Fund	4.00			
	Total -	2,970,687.00			
	eral jobs fund that we are using to cushion for one year the expected cut from	n the state			
in non-instructional su	upport funds.				

	FEDERAL GRANT FUND			
156 ARRA - RACE T	ГО ТНЕ ТОР			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
3.5110.156.121	Teacher	33,828.00		
3.5110.156.135	Lead Teacher		7,754.00	
3.5110.156.146	Specialist		31,200.00	
3.5110.156.163	Substitute	15,000.00	39,600.00	
3.5110.156.183	Bonus Pay		5,000.00	
3.5110.156.211	Employers Soc. Sec. Cost	3,825.00	6,392.00	FICA @ 7.65%
3.5110.156.221	Employers Retirement Cost	7,155.00	813.00	Retirement @ 14.31%
3.5110.156.231	Employers Hospital Cost	5,192.00		
3.5110.156.312	Workshop Expenses	74,245.00	264,947.00	
3.5110.156.332	Travel Reimbursement	2,500.00	10,000.00	
3.5110.156.418	Computer Software & Supplies	6,000.00	6,000.00	
3.5110.156.462	Computer Equipment		562,200.00	
3.5400.156.116	Assistant Principal (Non-Teaching)		84,253.00	2 Assistant Principals
3.5400.156.181	Supplement Pay		5,056.00	-
3.5400.156.211	Employers Soc. Sec. Cost		6,832.00	FICA @ 7.65%
3.5400.156.221	Employers Retirement Cost		11,717.00	Retirement @ 14.31%
3.5400.156.231	Employers Hospital Cost		9,862.00	Hospital cost @ \$5,192 (2)
3.6110.156.191	Curriculum Development Pay	3,903.00	4,500.00	
3.6110.156.211	Employers Soc. Sec. Cost	382.00	344.00	FICA @ 7.65%
3.6110.156.221	Employers Retirement Cost	715.00	590.00	Retirement @ 14.31%
3.6940.156.113	Salary - Director	76,608.00	82,644.00	
3.6940.156.211	Employers Soc. Sec. Cost	5,860.00	6,322.00	FICA @ 7.65%
3.6940.156.221	Employers Retirement Cost	10,962.00	10,843.00	Retirement @ 14.31%
3.6940.156.231	Employers Hospital Cost	5,162.00	4,931.00	Hospital cost @ \$5,192 (2)
3.8100.156.392	Indirect Costs	8,798.00	21,145.00	
3.8200.156.399	Unbudgeted Federal Grant Fund		487,622.00	
	Total	260,135.00	1,670,567.00	
	Total Federal Funds	11,115,252.00	16,613,108.52	

Capital Outlay Fund

Rockingham County Schools Proposed Budget 2012-13

	CAPITAL OUTLAY FUND			
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
CODE	DESCRIPTION	BUDGEI	BUDGEI	
REVENUE				
4.4110.000.000	County Appropriation	1,151,525	1,151,525	Consists of \$381,750 from the county for categories II & III, and \$769,775 from the school systems capital reserve building fund for category I.
	Total	1,151,525	1,151,525	

	CAPITAL OUTLAY FUND			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I				
APPROPRIATIONS				
4.9000.801.529	Roofs-Replacement/Repair	200,000	200,000	Roof Replacements as identified
4.9001.801.529	HVAC-Replacement/Parts/Materials/IAQ	72,598	72,598	Upkeep/replacement of HVAC Equipment
4.9003.801.529	Code/Security Improvements/Repair	32,500	32,500	OSHA,AHERA,ADA, Elect. Fire, Security, Environ.,
				Bldg, Reg.
4.9005.801.529	Floor Coverings/Refinishing	56,000	56,000	Wooden gym floors, tile, carpet
4.9006.801.529	Covered Walkways	20,000	20,000	Installation/renovation as identified
4.9007.801.529	Classroom/Building Renovations	80,000	80,000	Renovations & projects as identified
4.9008.801.529	Paving/Gravel/Sealing	25,000	25,000	Parking lot paving, repair, striping
4.9009.801.529	Emergency Repair	25,000	25,000	Emergency repairs to buildings
4.9010.801.529	Grounds Improvement	20,000	20,000	Playgrounds, tree service, fencing, grading, seeding
4.9013.801.529	General Repair	38,000	38,000	General upkeep of buildings as identified
4.9014.801.529	Communications/Intercom/Fire System	35,500	35,500	Replace/Repair as identified
4.9019.801.529	Bus Garage Equipment	5,000	5,000	Equipment for bus garage
4.9025.801.529	Mobile Units - (4 units)			Relocate mobile unit(s)
4.9031.801.529	Boiler Replacement/Parts	46,000	46,000	Upkeep/replacement of boilers & equipment
4.9040.801.529	School Stadiums/Gyms/Tracks/Tennis Ct.	89,177	89,177	Repair/replace/upgrade/parts for bleachers/fencing/
				tracks
4.9041.801.529	Auditorium-Parts/Upgrades/Curtains	30,000	30,000	As identified
4.9042.801.529	Swimming Pool - RCHS			Repair of pool, equipment
4.9043.801.529	OCR Facility Upgrades	90,303	90,303	Office of Civil Rights facility requirements/upgrades
	TOTAL	865,078	865,078	

	CAPITAL OUTLAY FUND			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I I				
APPROPRIATIONS	3			
4.5110.802.541	Technology Equipment, etc.	45,000	45,000	Technology needs other than computers, printers,
		13,000	15,000	hardware
4.5110.802.542	Computer/Printers	59,111	59 111	Computer, printer, hardware
4.5400.801.541	School Capital Outlay	130,000		Money allocated to schools based on ADM
4.5401.801.541	Equipment/Furnishings		,	School needs as identified
4.6550.802.542	Bus Garage Computers/Equipment			Computers/printers/etc.
4.6610.801.542	Finance Dept Equipment	9,336	9,336	Lease on AS400 Computer
4.6820.802.542	TIMS, N.C.Wise Equipment	8,000		Computers/Printers
	TOTAL	251 447	251 447	
	IOTAL	251,447	251,447	

ROCKINGHAM COUNTY SCHOOLS

	CAPITAL OUTLAY FUND			
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I I I				
			2010 - 2011	
APPROPRIATIONS			BUDGET	
4.6580.801.551	Maintenance Vehicles/Equipment	35,000	35,000	Lease & Purchase/Repair parts/Equipment
4.9301.881.551	Activity Buses			Purchases of Activity Buses
	TOTAL	35,000	35,000	
	GRAND TOTAL	1,151,525	1,151,525	

Special Fund

Rockingham County Schools Proposed Budget 2012-13

5/15/2012		ROCKINGHAM COUNTY SCHOOLS					
	SPECIAL FUND						
ACCOUNT		2012-2013 BUDGET	2011-2012 BUDGET	COMMENTS			
CODE	DESCRIPTION						
REVENUE							
6.4210.701.000	Tuition and Fees	549,136	549,136				
	Total	549,136	549,136				
•							

	SPECIAL FUND			
701 SCHOOL AGE CH	ILD CARE			
ACCOUNT		2012-2013	2011-2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
6.7100.701.178	Salary - Hourly Associates	395,000	395,000	Salary for hourly associates
6.7100.701.184	Longevity Pay	2,500	2,500	Longevity Pay
6.7100.701.185	Bonus Leave Pay	250	500	Bonus Leave Pay
6.7100.701.188	Annual Leave Pay	1,400	1,000	Annual Leave Pay
6.7100.701.189	Short Term Disability			Short Term Disability Pay
6.7100.701.211	Employers Soc. Sec. Cost	30,535	30,524	Budgeted @ 7.65%
6.7100.701.221	Employers Retirement Cost	27,373	24,671	Budgeted @ 14.31%
6.7100.701.231	Employers Hospital Cost	42,510	40,364	Budgeted @ \$5,192/employee
6.7100.701.232	Workers Compensation	3,460	3,000	Workers Compensation
6.7100.701.233	Unemployment	8,447	3,800	Unemployment Cost
6.7100.701.312	Staff Development	2,250	1,000	Workshop Expenses
6.7100.701.314	Printing & Binding	200	500	Printing & Binding
6.7100.701.332	Travel	3,000	3,500	Itinerant travel
6.7100.701.333	Field Trips	7,000	8,500	Field Trips
6.7100.701.341	Telephone	4,000	5,000	Telephone charges
6.7100.701.342	Postage	200	100	Postage cost
6.7100.701.411	Supplies & Materials	5,000	5,000	Office Supplies
6.7100.701.422	Repair, Parts, & Materials	7,200	7,200	Contracted repairs
6.7100.701.459	Food/Snacks	4,000	8,500	Food/snacks purchase for kids
6.7100.701.461	Non-Capital Equipment	100	250	Equipment under \$2000
6.7100.701.462	Computer Equipment	100	250	
6.8100.701.392	Indirect Cost	4,611	7,977	Budgeted at 3.5%
	Total	549,136	549,136	
Explanation:				
	e Child Care program is operated with co			
	re within the limits of monies collected. e benefit costs which will be covered with			

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 selfbalancing 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 Services6000 System-wide Support Services7000 Ancillary Services8000 Non-Programmed Charges9000 Capital Outlay

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

INSTRUCTIONAL SERVICES (5000)

5110	Regular	Curricular Services	5280) - 5890	Reserved for future use
	5111	JROTC Curricular Services	5300		
	5112	Cultural Arts Curricular Services	5300	Alternat	ive Programs and Services
	5113	Physical Education Curricular Services		5310	Alternative Instructional Services K-12
	5114	Foreign Language Curricular Services		5320	Attendance and Social Work Services
				5330	Remedial and Supplemental K-12 Services
	5115	Technology Curricular Services		5340	Pre-K Readiness/Remedial and Supplemental Services
	5116	Homebound/Hospitalized Curricular Services		5350	Extended Day/Year Instructional Services
5120	CTE Cur	ricular Services			5351 Before/After School Instructional Services
5200	Special F	Populations Services			
	5210	Children With Disabilities Curricular Services			5352 Intersession Instructional Services
		5211 Homebound Curricular Services			5353 Summer School Instructional Services
	5220	Children With Disabilities CTE Curricular Services			5354 Saturday School Instructional Services
	5230	Pre-K Children With Disabilities Curricular Services	5400	School I	Leadership Services
				5401	School Principal
	5240	Speech and Language Pathology Services		5402	School Assistant Principal
	5250	Audiology Services		5403	School Treasurer
	5260	Academically/Intellectually Gifted Curricular Services		5404	School Clerical Support
	5270	Limited English Proficiency Services		5404	Sensor element 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		6800	System-v	wide Pupil Support Services	
	6611	Financial	Management Services		6810	Educational Media Support Services
	6612	Purchasir	ng Services		6820	Student Accounting Support Services
	6613	Risk Mar	nagement Services		6830	Guidance Support Services
	6614	Resource	Development Services		6840	Health Support Services
6620	Human F	Resource Se	ervices		6850	Safety and Security Support Services
		6621	Human Resource Management		6860	Instructional Technology Support Services
		6622	Recruitment Services		6870	- 6890 Reserved for Future Use
		6623	Staff Development Services	6900	Policy, I	Leadership and Public Relations Services
		6624	Salary and Benefit Services		6910	Board of Education
	6630 - 6	690 Reser	ve for Future Use		6920	Legal Services
6700	Account	ability Serv	vices		6930	Audit Services
	6710	Student	Testing Services		6931	Internal Audit
	6720	Planning	, Research Development and Program Evaluation		6932	External Audit
				6940	Leaders	hip Services

- 6941 Office of the Superintendent
- 6942 Deputy, Associate, and Assistants
- 6950 Public Relations and Marketing Services

ANCILLARY SERVICES (7000)

- 7100 Community Services
- 7200 Nutrition Services
- 7300 Adult Services

NON-PROGRAMMED CHARGES (8000)

- 8100 Payments to Other Governmental Units
- 8200 Unbudgeted Funds
- 8300 Debt Services
- 8400 Interfund Transfers
- 8500 Contingency
- 8600 Educational Foundations
- 8700 Scholarships

CAPITAL OUTLAY (9000)

PROGRAM REPORT CODES

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

State and Federal

- OO1 Classroom Teachers
- OO2 Central Office Administration
- OO3 Non-Instructional Support Personnel
- OO4 Instructional Support Non-Certified
- OO5 School Building Administration
- OO6 Waivers for Unavailable Categories
- OO7 Instructional Support Certified
- OO8 Dollars for K-3 Teachers
- 009 Non-Contributory Employee Benefits
- O10 Dollars for Certified Personnel
- O11 NBPTS Education Leave
- O12 Driver Training
- O13 Career Technical Education Months of Employment

- O14 Career Technical Education Program Support Funds
- O15 School Technology Fund
- O17 Career Technical Education Program Improvement
- O19 Small County Supplement Funding
- O2O Foreign Exchange Teachers
- O21 Military Differential Pay
- O22 Mentors Programs
- O23 Career Technical Education Tech Prep Education
- O24 Disadvantage Student Supplemental Funding
- O26 McKinney-Vente-Homeless Assistance
- O27 Teacher Assistants
- O28 Staff Development
- O29 Behavioral Support

PROGRAM REPORT CODES (continued)

State and Federal

O31	Low-Wealth Counties Supplemental Funding
O32	Children with Special Needs
O33	ABC Incentive Award
O34	Academically/Intellectually Gifted
O35	Child Nutrition
O36	Charter Schools
O37	ABC Intervention Assistance Team Funding
O40	Title I Comprehensive School Reform Demonstration
O41	FIE Comprehensive School Reform
O44	IDEA VI B Capacity Building and Improvement
O45	Compensation Bonus
O46	Federal Charter School Competitive Grant
O48	Title IV - Safe and Drug Free Schools & Communities

O49 IDEA Title VI - B Pre-School

050	ESEA Title I - Basic Program
O51	ESEA Title I - Migrant Education
O52	Literacy Coaches
O54	Limited English Proficiency (LEP)
055	Learn & Earn (ECHS)
O56	Transportation of Pupils
O57	Abstinence Education
O59	Title V - Innovative Education Programs
060	IDEA Title VI - B Handicapped
O61	Classroom Materials/Instructional Supplies and Equipment
O63	Children with Special Needs - Spec. Funds
O64	Learn and Serve America
O65	ESEA Title I - Even Start

PROGRAM REPORT CODES (continued)

State and Federal

O66	Assistant Principal Intern
O67	Assistant Principal Intern - Full Time MSA Student
O68	Alternative Programs and Schools
O69	At-Risk Student Services
070	IDEA VI-B Children with Disabilities - Targeted Assistance
O71	Education Reform Pilot Program
O72	Improving Student Accountability Standards
O73	School Connectivity
O74	Public School Building Capital Fund
O75	Critical School Facility Needs Fund
O76	Public School Capital Fund - Lottery
O77	Half-Cent Sales Tax Funds
O 78	Public School Building Bonds
O79	Medicaid Direct Services Reimbursement Program
O80	Math Science Teacher Supplement
O81	School Technology Pilot

O82	State Improvement Grant
O83	At-Risk Student Service - Closing the Gap
O84	High Student Achievement
085	Class Size Reduction
O86	Charter School Continuing Federal Aid
O87	ESEA Title I Accountability
O88	Reading Excellence - Local Reading Improvement Grant
O89	Reading Excellence Tutorial Assistance
O91	Small, Rural Schools Achievement Program (SRSA)
O92	Continually Low Performing
O93	High Priority Schools
O94	Recruitment Retention Bonuses
095	Special Dollar Allotment
O96	Special Position Allotment
100	School Repair & Renovation - Emergency

PROGRAM REPORT CODES (continued)

State and Federal

- 101 School Repair & Renovation IDEA
- 1O2 School Repair & Renovation Technology
- 1O3 Title II-Improving Teacher Quality Transferability In & Out
- 104 Title III-Language Acquisition Grant
- 105 ESEA Title I-School Improvement
- 106 Reading First State Grant
- 107 Education Technology Formula Transferability In & Out
- 108 Education Technology Competitive
- 109 Rural and Low-Income Schools (RLIS)
- 110 Title IV 21st Century Community Learning Centers
- 111 Title III Language Acquisition Significant Increases
- 112 Title II B Math & Science Partnerships
- 113 Summer Program Mini Grant

- 113 Summer Program Mini Grant
- 114 Children with Disabilities Risk Pool
- 115 Emergency Impact Aid
- 116 Emergency Impact Aid IDEA
- 117 School Improvement Grant 1003
- 118 IDEA VIB-Special Needs Target
- 140 ARRA Education Stabilization
- 141 ARRA Title I
- 142 ARRA Title I School Improvement
- 144 ARRA IDEA VI B
- 145 ARRA IDEA Preschool
- 146 ARRA Education Technology
- 148 ARRA McKinney Vento
- 155 Education Jobs Fund

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 2011-2012.

- 001 Regular Teachers
- 002 Administrative
- 003 Classified Support (Clerical & Custodians)
- 005 School Administrators
- 007 Certified Support
- 009 Non-Contributory Employee Benefits
- 015 Technology
- 027 Teacher Assistants
- 036 Charter Schools

- 056 Transportation
- 061 Instructional and School Funds
- 706 Other Local Transportation
- 801 General Operations
- 802 Plant Operation
- 803 Cultural Arts Supplements
- 814 Impounded Vehicles
- 843 Cultural Arts
- 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 2011-2012.

- 012 Driver Education
- 024 DSSF
- 032 Exceptional Children
- 034 AlG -
- 048 Alcohol & Drug Defense
- 049 Pre-School
- 050 Parent Center
- 051 Migrant
- 055 Early College
- 069 Remediation
- 301 ROTC
- 305 Medicaid Administrative Outreach
- 306 Medicaid
- 403 Quality Schools
- 410 Early Childhood Center
- 411 Sales Tax Refund from State Expenditures
- 574 Rockingham County Education Foundation
- 575 Golden Leaf STEM Initiative Project
- 581 APEX
- 582 Project Connect
- 583 Reidsville Area Foundation Wellness Grant
- 584 Schoolwide Wireless Initiative
- 585 Reidsville Area Foundation Social Workers Fund
- 586 Dental Services
- 587 Reidsville Area Foundation Migrant
- 588 Reidsville Area Foundation Reidsville Parent Center
- 589 Reidsville Area Foundation SPARK

- 590 Reidsville Area Foundation Principal's Fund Grant
- 591 School Health Coordinator
- 592 Reidsville Area Foundation Conscious Discipline
- 593 Reidsville Area Foundation Student Health Center
- 594 Reidsville Area Foundation Mobile Learning Initiative
- 595 Reidsville Area Foundation Active Board Grant
- 596 Reidsville Area Foundation Science Classroom
- 597 Reidsville Area Foundation Special Ed Computers
- 598 Reidsville Area Foundation Teacher Laptops
- 715 Technology Programs
- 801 General Operations
- 804 Reading Is Fundamental
- 805 Rental
- 806 Children's Fund
- 808 I.B. Program
- 809 Scholar/Athlete
- 810 SERVE
- 811 Bright Beginnings
- 811 Bright Beginnings
- 819 School Health Advisory Council
- 820 Marguerite Pratt Chapman Bequest
- 821 Teacher Of The Year
- 833 Cultural Arts Contributed
- 880 Print Shop
- 881 Activity Bus Use
- 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
- 128 Re-employed Retired Teacher -Exempt from the Earnings Cap

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

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

Instructional Support Personnel - Non-Certified (140)

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

Technical and Administrative Support Personnel (150)

- 151 Office Support
- 152 Technician Specialist

153 Administrative Specialist (Central Support)

Substitute Personnel (160)

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

Operational Support Personnel (170)

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

Supplementary and Benefits-Related Pay (180)

- 181 Supplement/Supplementary Pay
- 182 Employee Allowances Taxable
- 183 Bonus Pay
- 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
- 197 Staff Development Instructor
- 198 Tutorial Pay
- 199 Overtime 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

Other Employee Benefits (290)

291	Payments to/for Injured Employees		
299	Other Employee Benefits		
Purchase	ed Services (300)		
Professio	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
Transp	oortation Services (330)
331	Pupil Transportation - Contracted
332	Travel Reimbursement
333	Field Trips
Comm	unications (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 & F	Sees (360)		
361	Membership Dues & Fees		
362	Bank Service Fees		
363	Assessments/Penalties		
Insuranc	Insurance and Judgments (370)		
371	Liability Insurance		
372	Vehicle Liability Insurance		
373	Property Insurance		
374	Judgments Against the Local School Administrative Unit		
375	Fidelity Bond Premium		
376	Pupil Transportation Insurance		
377	Payments to Injured School Children		
378	Scholastic Accident Insurance		
379	Other Insurance and Judgments		

Debit Services (380)

- 381Debt Service Principle
- 382 Debt Service Interest
- Other Administrative Costs (390)
- 391 Tax Payments
- 392 Indirect Cost
- 393 Contingency Funds
- 399 Unbudgeted Funds

Supplies & Materials (400)

School & Office Supplies (410)

- 411 Supplies & Materials
- 412 State Textbooks
- 413 Other Textbooks
- 414 Library Books (Regular and Replacement)
- 418 Computer Software & Supplies

Operational Supplies (420)

421	Fuel for Facilities
422	Repair Parts, Materials, & Related Labor, Grease, & Anti-Freeze
423	Gas/Diesel Fuel
424	Oil
425	Tires & Tubes
Food Si	upplies (450)
451	Food Purchases
452	USDA Commodity Foods
453	Food Processing Supplies
454	Inventory Loss
455	Meal Sales Discount
459	Other Food Purchases
Non-Ca	pitalized Equipment (460)
461	Furniture and Equipment - Inventoried
462	Computer Equipment - Inventoried
Sales &	Use Tax (470)
471	Sales & Use Tax Expense

472 Sales & Use Tax Refund (Contra-expenditure)

Capital Outlay (500)

Land (510)

	511	Purchase	of New	Sites
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512 Land Additions to Existing Sites

Buildings (520)

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

Improvements Other Than Buildings (530)

- 531 Improvements to New Sites
- 532 Improvements to Existing Sites

Equipment (540)

541	Purchase of Equipment - Capitalized	
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542 Purchase of Computer Hardware - Capitalized

Vehicles (550)

- 551 Purchase of Vehicles
- 552 License & Title Fees

Library Books (560)

561 Library Books - Capitalized

Depreciation (570)

571 Depreciation

Transfers (700)

Transfers To Other Funds (710)

- 711 Transfers to the State Public School Fund
- 712 Transfers to the Local Current Expense Fund
- 713 Transfers to the Federal Grant Fund
- 714 Transfers to the Capital Outlay Fund
- 715 Transfers to the Multiple Enterprise Fund
- 716 Transfers to the Individual School Fund
- 717 Transfers to Charter Schools
- 718 Transfers to Private Schools

Transfers Within A Fund (720)

- 721 NCLB Transferability _ Transfer In
- 722 NCLB Transferability Transfer Out

SCHOOL NUMBERS

- 302 BETHANY ELEMENTARY
- 310 CENTRAL ELEMENTARY
- 314 DALTON MCMICHAEL HIGH SCHOOL
- 318 DOUGLASS ELEMENTARY
- 322 DRAPER ELEMENTARY
- 327 HUNTSVILLE ELEMENTARY
- 330 J.E. HOLMES MIDDLE SCHOOL
- 334 DILLARD ELEMENTARY
- 344 LEAKSVILLE-SPRAY ELEMENTARY
- 347 LINCOLN ELEMENTARY
- 350 MONROETON ELEMENTARY
- 354 JOHN M. MOREHEAD HIGH SCHOOL

- 358 MOSS ST. ELEMENTARY
- 362 NEW VISION SCHOOL OF MATH, SCIENCE, AND TECHNOLOGY
- 366 REIDSVILLE HIGH SCHOOL
- 374 REIDSVILLE MIDDLE SCHOOL
- 378 ROCKINGHAM COUNTY HIGH SCHOOL
- 379 ROCKINGHAM COUNTY EARLY COLLEGE HIGH SCHOOL
- 380 ROCKINGHAM COUNTY MIDDLE SCHOOL
- 386 SOUTH END ELEMENTARY
- **390 STONEVILLE ELEMENTARY**
- 392 SCORE CENTER
- 394 WESTERN ROCKINGHAM MIDDLE SCHOOL
- 398 WENTWORTH ELEMENTARY
- 402 WILLIAMSBURG ELEMENTARY

School Food Service Fund

Rockingham County Schools Proposed Budget 2012-13 5/15/2012

ROCKINGHAM COUNTY SCHOOLS

5/15/2012	SCHOOL FOOD SERVICE	KINGHAWI CUUN I Y	SCHOOLS	
	SCHOOL FOOD SERVICE	2012-2013	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DODGET	COMMENTS
REVENUE				
5.3200.035.000	Other-State Alloc. Disab.BYND.6	2,500		
5.3811.035.000	USDA Grants - Regular	4,132,000	4,132,000	Meals served times USDA formula
5.3815.035.000	USDA Grants - Commodity Foods	338,700	338,713	Value of USDA donated food
5.4311.035.000	Paid Student Breakfast Sales	59,000	59,000	Cafeteria sales by approved student status
5.4312.035.000	Reduced Student Breakfast Sales	9,000	9,000	Cafeteria sales by approved student status
5.4313.035.000	Sales - Breakfast - Adults	5,000		
5.4314.035.000	Paid Student Lunch Sales	709,000	709,000	Cafeteria sales by approved student status
5.4315.035.000	Reduced Student Lunch Sales	44,700		Cafeteria sales by approved student status
5.4316.035.000	Adult Lunch Sales	115,000	115,000	Cafeteria sales to school staff, parents, visitors
5.4318.035.000	Supplemental Sales	1,293,000	1,293,000	Sales other than reimbursable meals
5.4321.035.000	Catered Breakfast Sales	28,000	28,000	Sales to outside agencies(Headstart,Daycare)
5.4322.035.000	Catered Lunch Sales	97,800	97,800	Sales to outside agencies(Headstart,Daycare)
5.4323.035.000	Suppers & Banquets	9,200	9,200	
5.4324.035.000	Catered Supplements	32,800	32,800	
5.4341.035.000	State Kindergarten Reimbursement	35,000		
5.4430.035.000	Contributions & Donations	1,000	1,000	
5.4450.035.000	Interest Earned on Investments	2,000	2,000	Interest earned on checking/investment
5.4490.035.000	Miscellaneous Revenue	15,000	1,000	Rebates, commissions, return check fees
5.4480.035.000	Indirect Cost Allocated	256,230		
5.4922.035.000	Transfer from Local Current Expense	614,000	614,000	Indirect Cost Allocated
	Fund			
	TOTAL	7,798,930	7,486,113	

5/15/2012 ROCKINGHAM COUNTY SCHOOLS					
	SCHOOL FOOD SERVICE				
		2012-2013	2011-2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
APPROPRIATIONS					
5.7200.035.113	Salary - Supervisors	40,000			
5.7200.035.151	Office Personnel	159,790	159 790	Salaries for office personnel	
5.7200.035.165	Substitutes	111,200	151,200		
5.7200.035.171	Drivers	64,300		Salary for warehouse/delivery person	
5.7200.035.174	Child Nutrition Employees	1,259,600		Salaries for cafeteria employees	
5.7200.035.174	Managers	458,050		Salaries for cafeteria managers	
5.7200.035.184	Longevity Pay	35,800		Payments for applicable employees	
5.7200.035.185	Bonus Leave Pay	5,000	5,000		
5.7200.035.188	Annual Leave	10,400		Pay out of annual leave for retirement/resignations	
5.7200.035.189	Payments for Short Term Disability	6,200		Short-term disability for approved workers	
5.7200.035.199	Overtime Pay	1,000	840		
5.7200.035.211	Employers Soc. Sec. Cost	185,800	186.800	Budgeted at 7.65%	
5.7200.035.221	Employers Retirement Cost	290,000		Budgeted at 14.31%. Increased from 8.14%	
5.7200.035.231	Employers Hospital Cost	778,800	565,000	Budgeted at \$5,192/employee	
5.7200.035.232	Workers Compensation	110,000	110,000		
5.7200.035.233	Employers Unemployment Ins.	3,000	3,000		
5.7200.035.312	Workshop Expenses/Allowable Travel	11,700	11,700	Training for all child nutrition employees	
5.7200.035.313	Advertising	100			
5.7200.035.314	Printing & Binding Fees	10,600	10,600	Printing of Free/Reduced applications & menus	
5.7200.035.326	Contracted Repairs & Maintenance	40,000	40,000		
5.7200.035.327	Rentals/Leases	700	700	Uniforms for delivery person, pagers	
5.7200.035.329	Other Property Services				
5.7200.035.332	Travel	15,600	15,600	Travel between schools, meetings, banks	
5.7200.035.344	Mobile Communications	870	890		
5.7200.035.361	Member Dues & Fees	600	557		
5.7200.035.372	Vehicle Liability Insurance	600	673	Liability insurance on delivery truck/van	
5.7200.035.411	Supplies & Materials	167,000	4,271	Software, printer cartridges, cafeteria/office supplies	
5.7200.035.418	Computer Software/Supplies	22,000	22,000		
5.7200.035.422	Repair Parts/Materials	55,600	55,600	Cafeteria equipment repair parts	
5.7200.035.451	Purchased Food	2,859,920	2,860,843	Food purchased for use in cafeterias	

5/15/2012	RO	OCKINGHAM COUNT	ſΥ	SCHOOLS	
5.7200.035.452	Commodity Foods	338,700		338,713	
5.7200.035.453	Food Processing/Other Supplies	100,000		200,000	Utensils, disposables, cleaning, sanitizing supplies
5.7200.035.462	Purchase of Non-Capitalized Equip.	2,000		2,000	Initial, additional, replacement of small support items
5.7200.035.541	Purchase of Equipment	12,000		12,000	New equipment to replace items not repairable
5.7200.035.571	Depreciation	28,000		28,000	Depreciation of cafeteria/office equipment
5.8100.035.392	Indirect Cost	614,000		614,000	Indirect Cost calculated by USDA formula
	TOTAL	7,798,930		7,486,113	
			_		
Child Nutrition is an	enterprise fund operated similar to private bu	siness. Revenues are gen	nera	ated primarily from sal	les of meals to students, federal
	heals served and some catered meals to child c				
	t maintain a separate budget not only for local				
	to extreme increases in food and supply cost a				
- -	The state expects Child Nutrition programs to				
offset the higher cos	ts. In addition, the state does not provide any	funding to support cost o	of l	iving increases.	

Restricted Fund

Rockingham County Schools Proposed Budget 2012-13

5/15/2012		KUCKINGH/		Chooles
	FUND 8 - OTHER RESTRICTED FUNDS			
		2012 - 2013	2011 - 2012	
		BUDGET	BUDGET	
ACCOUNT				COMMENTS
CODE	DESCRIPTION			
REVENUES		10,000	17 400	
8.4490.012.000	Miscellaneous - Driver Education	10,000	17,408	
8.4490.032.000	Miscellaneous - Exceptional Children	755,000	786,000	Funds anticipated from Day Treatment reimbursements, grants, etc.
8.4910.032.000	Fund Balance Appropriated - EC		-	This is the carryover from a Reading/Math Grant received in 04-05
8.4490.049.000	Preschool Income	483,840	483,840	Anticipated funding for 108 More at Four students
8.4490.050.000	Parent Center		1,213	
8.4910.050.000	Fund Balance Appr Parent Ctr		2,787	Carryover
8.4470.069.000	Miscellaneous Rev Remediation			
8.4910.069.000	Fund Balance Appropriated - Remediation	7,374	7,374	
8.3700.301.000	ROTC Reimbursement	240,000	240,000	Estimated reimbursement for four schools
				Army - Morehead
				Air Force - McMichael/Rockingham
				Marines - Reidsville
8.3701.305.000	Medicaid Administrative Outreach Prog.	195,000	195,000	Administrative Outreach Claiming (AOC) is Medicaid
				funding based on submitted claims from collected time
				sample data documenting eligible administrative duties
				performed that are associated with the provision of
				Medicaid services in the schools.
8.3700.306.000	Medicaid Reimbursement Program	25,000	145,000	Exceptional Children Program
8.4910.306.000	Fund Balance Appropriated-Medicaid	510,688	287,542	
8.4910.403.000	Fund Balance Appropriated-Quality Sch	3,550	3,550	
8.4210.410.000	Early Childhood Center	281,763	274,931	
8.4910.574.000	Fund Balance Appropriated - RC Ed. Found.			
8.3200.575.000	Golden Leaf STEM Initiative Project		217,833	
8.4490.581.000	APEX Learning		20,000	
8.4470.582.000	PROJECT CONNECT GRANT	24,309	26,782	
8.4470.583.000	RAF - Wellness Grant	25,000	26,485	
8.4490.585.000	RAF - Social Working Fund	8,736	35,000	
8.4910.585.000	Fund Balance Approp. RAF - Social Workers' F		5,291	
8.4470.589.000	SPARK		-, -	
8.4470.591.000	School Health Coordinator - RAF	51,102	50,387	
8.4910.591.000	Fund Balance Appropriated - School Health	- ,	,- • .	Fund Balance from local will be transferred here to cover local share.
8.4470.596.000	RAF - Science Classroom		7,018	
8.4490.715.000	Technology	783,243	965,212	Reimbursements and Erate reimbursement on phones, internet, & hosting
8.4140.801.000	Local Government Sales Tax	85,000	85,000	nosting
8.4210.801.000	Tuition & Fees	20,000	20,000	Funds from Out of County and Out of State Students

0/10/2012				
8.4890.804.000	Reading is Fundamental		-	
8.4910.804.000	Fund Balance Appropriated-RIF		2,102	Carryover of Program Funds
8.4420.805.000	Rental of School Property	20,000	20,000	
8.4430.806.000	Childrens Fund Contributions		3,788	
8.4910.806.000	Fund Balance ApprChildrens Fund			
8.4910.809.000	Scholar Athlete	4,000		
8.4910.819.000	Fund Balance Appropriated - SHAC	2,442	2,137	School Health Advisory Council
8.4430.821.000	Contributions -Teacher of the Year	2,000	2,000	
8.4470.833.000	Cultural Arts Contributed	12,500	12,500	
8.4490.880.000	Print Shop Revenue	87,500	87,500	
8.4490.881.000	Activity Bus	36,000	36,000	Activity bus replacement costs.
		3,674,047	4,069,680	
		1 11		

	FUND 8 - OTHER RESTRICTED FUNDS		
012 DRIVERS EDUCAT	ION		
		2012 - 2013	2011 - 2012
ACCOUNT		BUDGET	BUDGET COMMENTS
CODE	DESCRIPTION		
8.5110.012.148	Salary - Non Certified Instructor	9,289	14,414 Local cost of Instructors
8.5110.012.211	Employers Soc. Sec. Cost	711	1,103 Employers Soc. Sec. Cost @ 7.65%
8.5110.012.221	Employers Retirement Cost		1,891 Employers Retirement Cost @ 14.31%
		10,000	17,408

	ELND 9 OTHER DESTRICTED FUNDS			
032 EXCEPTIONAL CH	FUND 8 - OTHER RESTRICTED FUNDS			
052 EACEI HONAL CH		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DEDGET	DUDGET	COMMENTS
CODE				
APPROPRIATIONS				
8.5110.032.121	Salary - Teacher	456,450	486,880	Salary for 16 teacher tradeoffs
8.5110.032.162	Substitute Pay	8,000	8,000	Substitute pay for 5100 series
8.5110.032.211	Employers Soc. Sec. Cost	35,530	37,857	Employers Soc. Sec. Cost @ 7.65%
8.5110.032.221	Employers Retirement Cost	65,318	63,879	Employers Retirement Cost @ 14.31%
8.5110.032.231	Employers Hospital Cost	77,880	78,880	Employers Hospitalization Cost @5,192 (15)
8.5210.032.232	Workman's Compensation	10,438	126	Workman's Comp
8.5210.032.233	Unemployment Compensation	2,163		<u>^</u>
8.5210.032.311	Contracted Services	7,000	9,000	Community Based Instruction Stipends
8.5210.032.312	Workshop Expenses	100	1,000	Workshop Expenses
8.5210.032.314	Printing & Binding	100	500	Printing & Binding
8.5210.032.332	Travel	100	500	Travel Reimbursements
8.5210.032.411	Instructional Supplies	2,105	1,674	Supplies & Materials
8.5210.032.422	Repairs	100	500	Repair Parts etc.
8.5210.032.459	Other Food Purchases	100	500	Food Purchases
8.5210.032.461	Non-Capitalized Equipment	100	1,000	Purchase non-capitalized equipment under \$2000
8.5210.032.462	Non-Capitalized Computer Equip.	100	1,000	Purchase non-capitalized computer equipment under \$2000
8.5810.032.131	Salary - Media	63,900		Salary for 2 counselor tradeoff
8.5810.032.211	Employers Soc. Sec. Cost	4,888		Employers Soc. Sec. Cost @ 7.65%
8.5810.032.221	Employers Retirement Cost	9,144		Employers Retirement Cost @ 14.31%
8.5810.032.231	Employers Hospital Cost	10,384		Employers Hospitalization Cost @5,192 (2)
8.5830.032.131	Salary - Counselor		66,940	Salary for 2 counselors trade off
8.5830.032.211	Employers Soc. Sec. Cost		5,121	Employers Soc. Sec. Cost @ 7.65%
8.5830.032.221	Employers Retirement Cost		8,783	Employers Retirement Cost @14.31%
8.5830.032.231	Employers Hospital Cost		9,860	Employers Hospitalization Cost @5,192 (2)
8.6201.032.371	Insurance	1,000	1,000	CBT Insurance Cost
8.6910.032.233	Unemployment Compensation	100	3,000	Unemployment Cost
	Total	755,000	786,000	

Explanation:				
Revenue: Vocational Rehabilitation	ation pays stipends to qualifying students with s	pecial needs who	are learning work sk	xills;
stipends are then paid from this	account. Revenues and expenditures exactly n	natch and are antic	cipated to be about t	he same next year.
Annie Penn Grant will generate	e approximately \$45,000 to use to hire the equiv	alent of a full time	e psychologist to wo	ork in the Student Health Centers.
We will "trade off" by using m	onies to pay for a counselor in order to get a stat	te slot for a highly	paid psychologist.	
Medicaid monies for Day Treat	tment services will provide the main source of r	evenue. We curre	ntly provide Day Tr	eatment
services to up to 30 students, by	ut anticipate increased capacity in the future. M	Ionies generated c	over costs of the pro	ogram. We
actually pay program costs from	n other EC funds utilizing these revenues for "tr	ade offs". Being	cautious, we are anti	icipating enough
revenue for 15 "trade off " teac				
Fund Balance: We hope to ger	herate enough money from Day Treatment to no	t actually use fund	balance; however, t	the delay in
	ed problems may require use of these funds.	, ,	, ,	*
*				
Expenditures: Monies are utili	zed in cooperation with finance department to r	naximize services.	In addition, we pay	v student earned
stipends and cover some direct			,, , , ,	
			1	

	FUND 8 - OTHER RESTRICTED FUNDS			
049 PRESCHOOL				
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
APPROPRIATIONS				
8.5110.049.121	Salary - Teacher	243,860	183,000	Salary for 8 trade-offs
8.5110.049.162	Substitute Pay	9,200	9,200	Substitute Pay
8.5110.049.211	Employers Soc. Sec. Cost	19,359	14,703	Social Security Cost @ 7.65%
8.5110.049.221	Employers Retirement Cost	34,896	24,010	· · ·
8.5110.049.231	Employers Hospital Cost	41,536	29,586	Hospitalization Cost @5,192 (8)
8.5110.049.232	Workers Compensation		314	Workers Comp
8.5110.049.233	Unemployment Compensation	40		
8.5230.049.121	Salary - Teacher		30,430	1 teacher
8.5230.049.142	Salary - Assistants		38,282	Salary for 2 teacher assistants
8.5230.049.211	Employers Soc. Sec. Cost		5,256	Social Security Cost @ 7.65%
8.5230.049.221	Employers Retirement Cost		9,015	Retirement Cost @ 13.12%
8.5230.049.231	Employers Hospital Cost		14,793	Hospitalization Cost @4,931 (3)
8.5230.049.232	Workers Compensation	407		
8.5230.049.311	Contracted Services	8,792	5,000	Contracted services
8.5230.049.312	Workshop Expenses	2,000	2,000	Instructional workshop expenses
8.5230.049.314	Printing & Binding	500	151	
8.5230.049.326	Repair/Maintenance	3,000	3,000	Repair and maintenance
8.5230.049.331	Contracted Pupil Transportation	10,000	10,000	Preschool pupil transportation
8.5230.049.332	Travel	5,000	5,000	Itinerant travel
8.5230.049.333	Field Trips	5,000	5,000	Field Trips
8.5230.049.411	Instructional Supplies	25,000	25,000	Purchase instructional supplies
8.5230.049.459	Other Food Purchases	20,000	20,000	Purchase food/snacks
8.5230.049.462	Non-Capitalized Computer Equip.	10,000	5,000	Purchase computer equipment under \$2000
8.5241.049.311	Contracted Services	45,000	45,000	Contracted Speech Services
8.6201.049.312	Workshop Expenses	150		
8.6580.049.422	Repair/Maintenance	100	100	
	Total	483,840	483,840	
Evaluation	10(4)	+05,040	405,040	
Explanation:	aived from verious sources, but primarily through NC	C DK to gunnant in	alusivo offorto	
	eived from various sources, but primarily through NG n NC PK to serve one hundred eight 4-year olds base	**		
we anticipate funding from	IT INCERTIONS SETVE ONE HUNDRED EIght 4-year Olds base	a on mer criteria.		

Expenditures:				
	een assigned to this budget. In addition, funds wil			
due to required NC licensing	of Pre-K classes as well as to purchase needed ma	terials and suppli	es not available thro	ugh other funds.
Funds are also used to suppor	rt playgrounds and renovations.			
	FUND 8 - OTHER RESTRICTED FUNDS			
050 LOCAL PARENT INV	OLVEMENT			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5880.050.411	Supplies & Materials		4,000	Books/materials for Parent Center
	Total	-	4,000	
Explanation:				
	bunt was established for repair and replacement of	materials for the	center	
	st fees, laminating cost, donations form patrons &			
The funds menude damage/10	st rees, failmating cost, donations form parons &	community/busin	cos donations.	

	FUND 8 - OTHER RESTRICTED FUND	S			
069 LOCAL REMEDIAT	TION				
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
ACCOUNT		DUDGEI	BUDGEI	COMINIENTS	
CODE	DESCRIPTION				
APPROPRIATIONS					
	Workshop Expense	7 274	7.274		
8.5870.069.312	Workshop Expense	7,374	7,374		
	Total	7,374	7,374		
Explanation:					
		1			
Local Remediation funds as	re used to support school staffs with development	and continuation of	programs for at risk students.		
					-
					-
		1			

5/15/2012		RUCKINGH		
	FUND 8 - OTHER RESTRICTED FUNDS			
01 - ROTC REIMBURS	SEMENT			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
ACCOUNT		DUDGEI	DUDGEI	COMINIENTS
CODE	DESCRIPTION			
PPROPRIATIONS				
.6540.301.411	Custodial Supplies	231,787	220 750	Custodial supplies for schools. Increased 3% to cover rising costs.
			220,750	Customar supplies for schools. Increased 5% to cover fishing costs.
.6530.301.421	Fuel Oil	8,213	19,250	
	Total	240,000	240,000	
		· · · · ·	,	

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5/15/2	2012
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		Reennen		
	FUND 8 - OTHER RESTRICTED FUNDS			
205 MEDICAID ADMIN	ISTRATIVE OUTREACH			
305 NIEDICAID ADVIIN	ISTRATIVE OUTREACH			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
	E 101	1 = 0 0 0 0	4 #0.000	
8.6530.305.421	Fuel Oil	150,000	150,000	
8.6910.305.311	Contracted Services	45,000	45,000	To cover Medicaid Administrative Outreach Program filing,
	Total	195,000	195,000	
		175,000	195,000	

	FUND 8 - OTHER RESTRICTED F	UNDS		
306 MEDICAID REIMBU				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5240.306.132	Salary - Speech Therapists	111,140	119,660	Salary for 2 speech teacher
8.5240.306.181	Bonus Pay	5,557	5,983	Bonus pay
8.5240.306.184	Longevity Pay	1,000	-,	
8.5240.306.211	Employers Soc. Sec. Cost	9,004	9,613	Social Security @ 7.65%
8.5240.306.221	Employers Retirement Cost	16.842	16,484	Employers Retirement Cost @ 14.31%
8.5240.306.231	Employers Hospital Cost	10,384	9,862	Employers Hospitalization Cost @ \$5,192 (2)
8.5240.306.311	Contracted Services	95,000	94,825	
8.5840.306.311	Contracted Services	136,761	136,115	*
8.6200.306.311	Contracted Services	150,000	40,000	Contracted services
			- ,	
	Total	535,688	432,542	
			,	
Explanation:				
*	rated based on strict Medicaid guidelines fo	r reimbursement for specif	ic related services	provided in the
	s eligible for reimbursement include therapy			
	vsical therapists, and audiologists. We may			
next year as well.	sieur merupists, and autorogists. We may	some mined	nuising services	
next year as wen.				
Expenditures: Based on ou	r signed contract with Medicaid, these mon	ies may only be used to sur	port related servic	es Therefore
	employ a speech therapist. We will use som			
	anticipated revenues for the 2012-13 year to			•
in ans area comonicu with a		, pay 101 2 merapisis as we		
L				

	FUND 8 - OTHER RESTRICTED FUNDS			
403 QUALITY SCHOOLS	FUND 8 - OTHER RESTRICTED FUNDS			
403 QUALITT SCHOOLS		2012 - 2013	2011 - 2012	
				CONDUCNITS
ACCOUNT	DECONDENSION	BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.403.162	Substitute Pay	400		Substitute Pay
8.5110.403.211	Employers Soc. Sec. Cost	31		Social Security Cost @ 7.65%
8.5400.403.311	Contracted Services	1,000	1,000	To pay any contracted services - workshop facilitator's contracts
8.5400.403.312	Workshop Expenses	2,119	2,119	Instructional workshop expenses - workshop equipment & supplies
	Total	3,550	3,550	
Explanation:				
	ived from the North Carolina Partnership for Exce	ellence for the use	of training adminis	trators and teachers in the area of
Total Quality.	ved from the North Caronna I arthership for Exec	enclice for the use		
Total Quality.				

	FUND 8 - OTHER RESTRICTED FUNDS			
410 EARLY CHILDHOOD				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.410.142.334	Salary - Teacher Assistant	43,425	43,425	2 FTE assistants
8.5110.410.142.366	Salary - Teacher Assistant	21,345		1 FTE assistants
8.5110.410.211	Employers Soc. Sec. Cost	4,955	3,322	
8.5110.410.221	Employers Retirement Cost	9,269	5,697	Employers Retirement Cost @ 14.31%
8.5110.410.231	Employers Hospital Cost	15,576	9,862	Employers Hospitalization Cost @ \$5,192 (3)
8.7100.410.121.334	Salary - Teacher	54,870	54,870	
8.7100.410.121.366	Salary - Teacher	31,290	31,290	1 FTE Teacher
8.7100.410.162	Sub Pay	7,000		Sub Pay
8.7100.410.167	Sub Pay - TA subs for Teachers	5,000		Sub Pay for TA subs for teachers
8.7100.410.178.334	Salary - Hourly Associates	7,000		2 FTE PTE Child Care Workers
8.7100.410.178.366	Salary - Hourly Associates	10,000	34,900	
8.7100.410.183	Bonus		-	Bonus Pay
8.7100.410.184	Longevity	1,000	1,500	Longevity
8.7100.410.185	Bonus Leave		-	
8.7100.410.188	Annual Leave		-	Annual Leave Pay
8.7100.410.211	Employers Soc. Sec. Cost	8,886	10,332	
8.7100.410.221	Employers Retirement Cost	13,188	16,277	Employers Retirement Cost @ 14.31%
8.7100.410.231	Employers Hospital Cost	12,980	20,649	
8.7100.410.232	Workers Compensation	2,100	1,988	Workers Compensation cost
8.7100.410.233	Unemployment Compensation	2,534		
8.7100.410.312	Instructional Workshop Expenses	200	200	Staff Development Expenses
8.7100.410.324	Water, Sewage, Garbage	1,605	1,605	Waste management expenses
8.7100.410.326	Maintenance	1,000	1,000	Contracted Maintenance on Equipment
8.7100.410.332	Itinerant Travel	2,000	2,000	Travel reimbursement
8.7100.410.333	Field Trip	750	750	Field trip cost

5/15/2012 **ROCKINGHAM COUNTY SCHOOLS** Telephone cost for daycare centers 8.7100.410.341 Telephone 700 700 8.7100.410.351 Tuition fees Tuition Fees 350 350 8.7100.410.411 Instructional Supplies 5,800 Instructional Supplies - General 5,800 8.7100.410.422 Repair Parts & Materials Repair parts 900 900 Food purchases for daycare - breakfast/lunch 8.7100.410.459 Other Food Purchases 9,833 9,500 8.8100.410.392 Indirect Cost 8,207 4,914 Indirect Cost 3.5% Total 281,763 274,931 Explanation: The preschool age classes (ages 3, 4, and not school age 5 year olds) that generate More At Four and/or disability monies blended with students who are fee for service have higher student-teacher ratios therefore covering costs of teachers and assistants. This year with the restructuring of the program and phasing out of the toddler class, childcare and aftershool services for 3,4 and not school age 5 will be a minimal expense Supplemental funding for these services will come from local 49 monies.

	FUND 8 - OTHER RESTRICTED FUNDS			
5/4 ROCKINGHAM COU	JNTY EDUCATION FOUNDATION	2012 2012	2011 2012	
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.574.148	Salary - Instructor			SAT Review
8.5110.574.211	Employers Soc. Sec. Cost			
8.5110.574.221	Employers Retirement Cost			
8.5110.574.411	Supplies & Materials			
8.5110.574.459	Other Food Purchases			Snacks for students
	Total	-	-	

	FUND 8 - OTHER RESTRICTED FUNDS			
575 GOLDEN LEAF STEM	INITIATIVE PROJECT			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.575.312	Workshop Expenses		125 922	Professional development & training for science & math teachers
8.5110.575.411	Workshop Expenses		123,833	Professional development & training for science & main teachers
8.5110.575.411	Instructional Supplies		92,000	Supplies purchased for science & math teachers
	Total	-	217,833	
			11	1

	FUND 8 - OTHER RESTRICTED FUNDS			
581 APEX				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.581.411	Instructional Supplies		20,000	
	Total	-	20,000	
Explanation:				
				The company's comprehensive, standards-based online courses
				beyond. RCS uses APEX learning to provide credit recovery
for students who are at-risk of c	lropping out, and to provide acceleration for stu	dents who need h	onors and/or advanc	ed placement courses.

	FUND 8 - OTHER RESTRICTED FUNDS	S		
582 PROJECT CONNECT	GRANT			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5310.582.191	Salary - Teacher	7,067	6,856	Salary for homebound teachers
8.5310.582.211	Employers Soc. Sec. Cost	541	525	Social security @ 7.65%
8.5310.582.221	Employers Retirement Cost	1,012	900	Retirement @ 14.31%
8.5310.582.311	Contracted Services	1,500		
8.5310.582.332	Travel	2,966	5,615	
8.5310.582.342	Postage	76		
8.5310.582.411	Supplies & Materials	2,673	1,586	
8.5310.582.462	Non-Capitalized Computer	400	8,000	
8.5330.582.341	Telephone	840	2,800	Internet Services
8.5330.582.349	Other Communication Services (APEX)	5,780		APEX online classes.
8.5870.582.312	Workshop Expense	1,454	500	
	Total	24,309	26,782	
Explanation:				
The RCS district is part of a o	community collaborative which received grant f	unding to provide add	ditional services t	o pregnant and parenting students with the goal of helping them
*	•	<u> </u>		s offered both the services of a homebound student and online
		5		

courses. For those students wh	no do not have a computer, we have used grant fu	unds to purchase r	tbooks. Additionally, we can provide broadband cards to allow intern-	et access
from home.				
	FUND 8 - OTHER RESTRICTED FUNDS			
583 RAF - WELLNESS GRA				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET COMMENTS	
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.583.411	Supplies & Materials	25,000	26,485 For PE	
		- ,		
	Total	25,000	26,485	
		,		
Explanation:				
The goal of the Deidsville Area	a Foundation Fitness & Nutrition Initiative is to a	increase the awar	ess of students, teachers, parents and staff of the importance of physic	al activity
			of environments and healthy and responsible students. Wellness grants	
			ical activity programs offered within the current curriculum.	make runus
		utition and/or ph		

	FUND 8 - OTHER RESTRICTED FUN	DS		
585 REIDSVILLE AREA	FOUNDATION - SOCIAL WORKERS' FU			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	Debolli	Deboli	
CODE				
APPROPRIATIONS				
8.5320.585.411	Supplies & Materials	8,736	5,291	
8.5840.585.461	Non-Capital Equipment	0,750	35,000	
0.0010.0001101			33,000	
	Total	8,736	40,291	
		0,750	10,271	
E				
Explanation:	Workers to hale one neediest students. We have	a an annliastion		
	Workers to help our neediest students. We hav			
	ters complete making sure there is not other he	ip available.		
Funds are appropriated by th	e Reidsville Area Foundation.			

	FUND 8 - OTHER RESTRICTED FUNDS				
589 SPARK - SPORTS, PLA	Y AND ACTIVE RECREATION FOR KIDS	5			
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET		COMMENTS
CODE	DESCRIPTION				
APPROPRIATIONS					
8.5110.589.411	Spark Kits	-		Physical Education Porgram	
	Total	-	-		
Explanation:					
SPARK (Sports, Play and Activ	ve Recreation for Kids) is the actual curriculum	that is used in the	IsPOD program th	at	
	hysical education for our county teachers. It emp				
physical activity in students, fit	ness achievement, academic achievement, sport	skills development	nt, and enjoyment of	of	
physical education. RCS PE te	achers have had professional development traini	ing for this curricu	ulum. Funds were		
appropriated by the Reidsville	Area Foundation to purchases these kits.				

	FUND 8 - OTHER RESTRICTED FUNDS			
591 SCHOOL HEALTH	I COORDINATOR			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5840.591.153	Salary - Administrative Specialist	38,250	38,250	School Health Coordinator
8.5840.591.211	Employers Soc. Sec. Cost	2,926	2,927	FICA @ 7.65%
8.5840.591.221	Employers Retirement Cost	5,512	5,019	Retirement @14.31%
8.5840.591.231	Employers Hospital Cost	4,414	4,191	Hospitalization @5,192
		,	,	
	Total	51,102	50,387	
		51,102	50,507	
	APCT - 85%	51,102	54,171	
	(-069-) RCS - 15%	9,018	9,560	
	Total	60,120	63,731	
Explanation:				
	nity Trust is funding 85% of the salary and benefits co	sts for this positio	n. Rockingham Co	unty Schools will fund the remaining 15%.
		ioi and positio		

4				
The person in this position	works closely with the students and staff to in	crease physical activity	in and out of school	, and to build healthy habits for a lifetime.
	FUND 8 - OTHER RESTRICTED FU	NDS		
596 REIDSVILLE AREA	FOUNDATION - SCIENCE GRANT			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5110.596.163	Substitute Pay			
8.5110.596.211	Employers Soc. Sec. Cost			Social Scurity Cost @ 7.65%
8.5110.596.221	Employers Retirement Cost			Retirement Cost @ 14.31%
8.5110.596.312	Workshop Expenses		2,500	
8.5110.596.411	Instructional Supplies		4,518	Supplies for Science Teachers
0.3110.390.411	Instructional Supplies		4,318	Supplies for Science Teachers
	Total		7.010	
	lotal	-	7,018	
		1	ı	

FUND 8 - OTHER RESTRICTED FUNDS			
	2012 - 2013	2011 - 2012	
			COMMENTS
DESCRIPTION	Debolli	Debolli	COMMENTS
Substitute Pay		8,000	Sub. for Technology training for teachers.
		,	
			100% of (1) ITS, 15% of (1) Secondary Math, & (2) Stipends for Media
Å			Support. Moved to Local -015-
Employers Soc. Sec. Cost			Budgeted at 7.65%
Employers Retirement Cost			Budgeted at 14.31%
	84,800	65,000	Cellular Services for District
relectoniniunications - Centular	, -		
	11,623	22,191	Replacement LCD projector bulbs
Supplies & Materials-Instructional Tech. Non-Capitalized Computers-Inst. Tech	11,623		
Supplies & Materials-Instructional Tech.Non-Capitalized Computers-Inst. Tech	11,623	51,997	
Supplies & Materials-Instructional Tech.Non-Capitalized Computers-Inst. TechSupplement	11,623	51,997 2,365	
Supplies & Materials-Instructional Tech.Non-Capitalized Computers-Inst. Tech	11,623	51,997	
	Image: Substitute Pay Supplement Longevity Staff Development - Instructors Employers Soc. Sec. Cost Employers Retirement Cost Employers Hospital Cost Telecommunications - Cellular	Image: Substitute Pay 2012 - 2013 BUDGET 2012 - 2013 BUDGET 2012 - 2013 Substitute Pay 2012 - 2013 Substitute Pay 2012 - 2013 Substitute Pay 1 Supplement 1 Longevity 1 Staff Development - Instructors 1 Employers Soc. Sec. Cost 1 Employers Retirement Cost 1 Employers Hospital Cost 1	Image: state of the system2012 - 20132011 - 20122012 - 20132011 - 2012BUDGETBUDGETBUDGETBUDGETDESCRIPTIONImage: state of the systemImage: state of the systemSubstitute PaySubstitute Pay8,000SupplementImage: state of the system8,000LongevityImage: state of the systemImage: state of the systemStaff Development - InstructorsImage: state of the systemImage: state of the systemEmployers Soc. Sec. CostImage: state of the systemImage: state of the systemEmployers Retirement CostImage: state of the systemImage: state of the systemEmployers Hospital CostImage: state of the systemImage: state of the system

61.0120.12		NOCKINGII.		
8.5860.715.221	Employers Retirement Cost		6,832	Retirement cost at 14.31%
8.5860.715.231	Employers Hospital Cost		4,931	Hospitalization @5,192
8.5860.715.392	Indirect Cost		13	
8.6400.715.418	Comp. Software and Supplies	4,000		Computer Software and Supplies
8.6400.715.461	Non-Capitalized Computers	40,000	48,214	Switches, network and technology under \$2,000
8.6400.715.462	Non-Capitalized Computers		10,000	
8.6510.715.341	Other Support Services Telephone	62,500	147,242	PRI's, VoIP & Security connections (increase by 600 connection)
8.6510.715.343	Telecommunications - WAN & Firewall	580,320	532,252	District WAN Connectivity and Managed Firewall
	Total	783,243	965,212	
Explanation:				
Revenue: 715 revenue is ge	nerated solely from erate reimbursement of 76% of	of previous expendi	tures. The reimbur	sement is denoted as spring or fall
from the previous budget cy	cle.			
Expenditures:				
These funds are used to sup	port the bulk of the cost of the erate eligible purch	ases for this fundin	g cycle. This suppo	orts WAN Connectivity and voice
communications and cellula				
Instructional Technology &	media is budgeted under purpose code 5110			
	geted under pupose code 6400 and 6510.			
	FUND 8 - OTHER RESTRICTED FUNDS	6		
801 GENERAL OPERAT	IONS			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.6530.801.321	Electricty	69,250	69,250	
8.6530.801.421	Fuel Oil	35,750	35,750	
	Total	105,000	105,000	
JL			1	

	FUND 8 - OTHER RESTRICTED FUNDS			
804 READING IS FUNDAM	TENTAL			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.5330.804.414	Books		2,102 Purchase Books	
			y	
	Total		2,102	
			2,102	
Development in a second				
Explanation:				1 1
) is a Federal Program that provides free books to			
	ides 75% and the local system must provide 25%			ied through generous
donations of area service club	s, Reidsville Junior Service League, Reidsville Ju	unior Woman's Cl	ib, and the Federated Woman's Clubs.	
RIF representatives at these so	chools purchase low cost books. Each school has	3 separate distrib	ations. At each distribution students are al	lowed to choose one

book to add to their home library. In addition to the free book, incentives are provide		
incentives are provided by local businesses (McDonalds of Reidsville and Pete's Burg	rgers of Reids	Isville) the Local RIF Account and the local school provides
the remainder of the incentives.		
FUND 8 - OTHER RESTRICTED FUNDS		
805 - RENTAL		
	012 - 2013	2011 - 2012
	UDGET	BUDGET COMMENTS
CODE DESCRIPTION		
APPROPRIATIONS		
8.6530.805.321 Electricity	20,000	20,000
	- ,	
Total	20,000	20,000

	FUND 8 - OTHER RESTRICTED FUNDS			
806 CHILDRENS FUND				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION	DUDGEI	DUDGEI	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.7100.806.411	Supplies		3,788	Supplies for students with special needs
	Total	-	3,788	
Explanation:				
	originally set-up by Liberty Embroidery in memo	ry of one of their	employees. Howeve	er, Liberty Embroidery
	rting this fund. As result, the name of the fund h			
	v fund is supported through the generosity of Dul			
	iduals. The donations to the Rockingham Count			
Contrar Office and many fildry	reads. The donations to the Rockinghall Could	j chinarch s fulla		aona wai onorgoney

1 1 1 1 1		6 .1 . 6	1 1	
needs such as clothing, medica	tion, vision and dental. Students needing assista	ince from this fun	a are identified by t	ne school nurses or
social workers.				
	FUND 8 - OTHER RESTRICTED FUNDS			
809 SCHOLAR ATHLETE				
507 SCHOLAR ATHLETE		2012 2012	0011 0010	
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
		4.000		
8.5501.809.411	Awards/Rule Books	4,000		
	Total	4,000	_	
		+,000	-	
l				
				·

	FUND 8 - OTHER RESTRICTED FUNDS				
819 SCHOOL HEALTH A					
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION		_		
8.5110.819.411	Supplies & Materials	1,221	1,137		
8.6110.819.312	Workshop Expenses	1,221	1,000		
	·····	-,1	- , • • •		
	Total	2,442	2,137		
Explanation:					
	Council (SHAC) is a district-wide and community	aroup that advise	e the system on health and wall		
These funds support the open	rations of this group	group that advise	s me system on nearth and well	1550155.	
These runus support the oper	auons of uns group.				

	FUND 8 - OTHER RESTRICTED FUNDS			
821 - TEACHER OF THI	EYEAR			
		2012 - 2013	2011 - 2012	
			2011 - 2012 DUDCET	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
8.5110.821.411	Supplies & Materials	2,000	2,000	Teacher of the Year Banquet and Supplies
		2,000	2,000	
		2,000	2,000	
L				

	FUND 8 - OTHER RESTRICTED FUNDS			
833 - CULTURAL ARTS	- CONTRIBUTED			
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
8.5502.833.311	Contracted Services	2,500	2,500	
8.5502.833.411	Supplies & Materials	10,000	10,000	
0.0002.000.111		10,000	10,000	
		12,500	12,500	
		12,500	12,500	

	FUND 8 - OTHER RESTRICTED FUNDS				
880 PRINT SHOP					
		2012 - 2013	2011 - 2012		
ACCOUNT		BUDGET	BUDGET	COMMENTS	
CODE	DESCRIPTION				
8.6520.880.326	Repairs to Equipment	500	500	Costs of Print Shop repairs.	
8.6520.880.327	Copier lease	37,000	37,000	Costs of Print Shop copier lease.	
8.6520.880.411	Supplies	50,000	50,000	Costs of Print Shop supplies.	
	Total	87,500	87,500		
			1		
			11		

	FUND 8 - OTHER RESTRICTED FUNDS			
881 ACTIVITY BUS USE				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
8.6550.881.329	Transportation Costs	36,000	36,000	Funds for maintenance of activity buses
	· ·	,	,	
	Total	36,000	36,000	
	10101	50,000	50,000	

5/15/2012	ROCKINGHAM COUNTY SCHOOLS								
		2 (24.047	1.0.50.500						
		3,674,047	4,069,680						
				·					

CHARTS

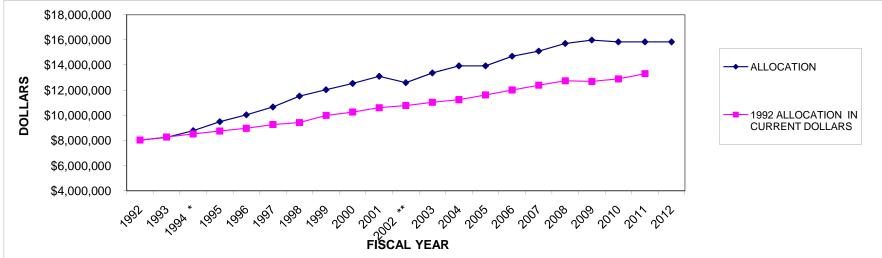
Rockingham County Schools Proposed Budget 2012-13

CHANGES IN CURRENT EXPENSE ALLOCATIONS FROM COUNTY

YEAR ENDED	Α	LLOCATION	% OF COUNTY	INC	REASE FROM	%	CHANGE IN CONSUMER	1992 ALLOCATION
<u>JUNE 30:</u>			PROPERTY TAX LEVIES	F	PRIOR YEAR	INCREASE	PRICE INDEX	IN CURRENT DOLLARS
1992	\$	8,031,807	45.3%	\$	218,361	2.8%	3.0%	\$ 8,031,807
1993	\$	8,251,649	45.5%	\$	219,842	2.7%	3.0%	\$ 8,272,761
1994 *	\$	8,776,427	40.4%	\$	524,778	6.4%	2.7%	\$ 8,520,944
1995	\$	9,491,520	41.5%	\$	715,093	8.1%	2.5%	\$ 8,751,010
1996	\$	10,031,862	40.5%	\$	540,342	5.7%	3.3%	\$ 8,969,785
1997	\$	10,655,626	39.5%	\$	623,764	6.2%	1.7%	\$ 9,265,788
1998	\$	11,526,308	41.1%	\$	869,682	8.2%	1.6%	\$ 9,423,306
1999	\$	12,031,614	41.1%	\$	505,306	4.4%	2.7%	\$ 9,988,704
2000	\$	12,531,614	37.4%	\$	500,000	4.2%	3.4%	\$ 10,258,399
2001	\$	13,100,000	37.6%	\$	568,386	4.5%	1.6%	\$ 10,607,185
2002 **	\$	12,593,295	33.5%	\$	(506,705)	<3.8%>	2.4%	\$ 10,776,900
2003	\$	13,366,690	34.8%	\$	773,395	6.1%	1.9%	\$ 11,035,546
2004	\$	13,926,690	38.3%	\$	560,000	4.2%	3.3%	\$ 11,245,221
2005	\$	13,931,160	38.2%	\$	4,470	0.03%	3.4%	\$ 11,616,313
2006	\$	14,697,160	39.3%	\$	766,000	5.5%	3.2%	\$ 12,011,268
2007	\$	15,102,726	37.3%	\$	405,566	2.8%	2.8%	\$ 12,395,629
2008	\$	15,707,000	37.2%	\$	604,274	4.0%	3.8%	\$ 12,742,706
2009	\$	15,981,873	37.3%	\$	274,873	1.75%	<.4%>	\$ 12,691,744
2010	\$	15,834,840	36.3%	\$	(147,033)	<1.0%>	1.6	\$ 12,894,812
2011	\$	15,834,840	35.4%	\$	-	0.0%	3.2	\$ 13,307,446
2012	\$	15,834,840	N/A	\$	-	0.0%		

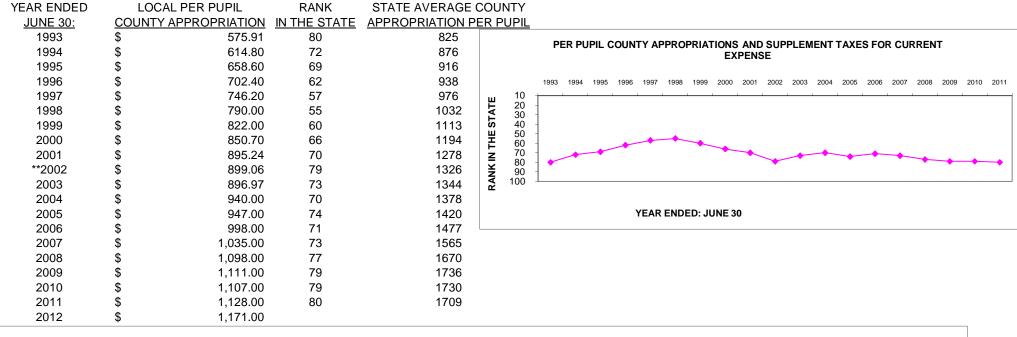
* 1ST YEAR OF MERGER AND 5 YEAR PLAN

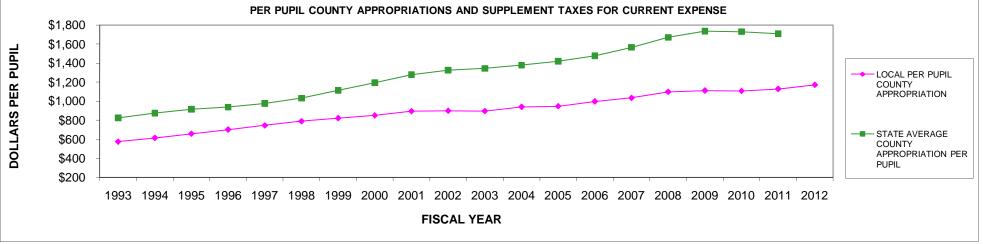
N/A = NOT AVAILABLE



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

PER PUPIL COUNTY APPROPRIATIONS AND SUPPLEMENT TAXES FOR CURRENT EXPENSE



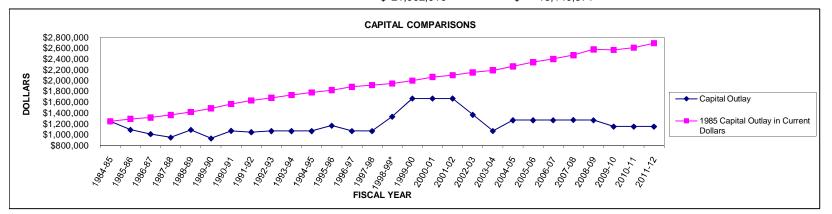


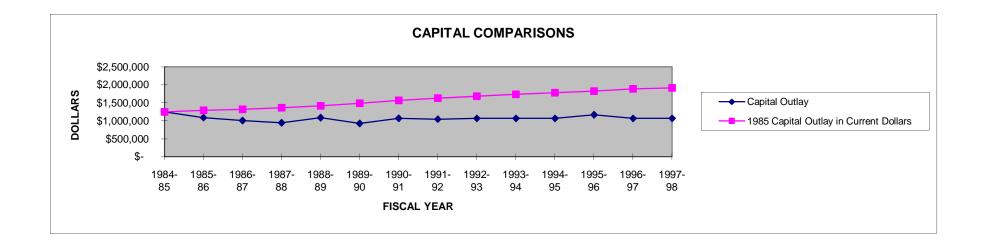
Source: North Carolina Department of Public Instruction Statistical Survey

** This was later reduced to \$855.46 due to State budget crisis, and governor withholding county reimbursements

ROCKINGHAM COUNTY SCHOOLS CAPITAL COMPARISONS

		Capital Outlay	198	5 Capital Outlay				Since
			in	Current Dollars	Dif	ference		<u>Merger</u>
4004.05	•	4 0 40 0 40	^	4 0 40 0 40	•			
1984-85	\$	1,246,819	\$	1,246,819	\$	-		
1985-86	\$	1,092,003	\$	1,291,704	\$	199,701		
1986-87	\$	1,011,076	\$	1,316,247	\$	305,171		
1987-88	\$	949,200	\$	1,363,632	\$	414,432		
1988-89	\$	1,090,124	\$	1,419,541	\$	329,417		
1989-90	\$	931,875	\$	1,487,679	\$	555,804		
1990-91	\$	1,071,656	\$	1,568,013	\$	496,357		
1991-92	\$	1,046,993	\$	1,633,870	\$	586,877		
1992-93	\$	1,068,656	\$	1,682,886	\$	614,230	\$	
1993-94	\$	1,068,656	\$	1,733,372	\$	664,716	\$	
1994-95	\$	1,068,656	\$	1,780,173	\$	711,517	\$	711,517
1995-96	\$	1,168,656	\$	1,824,677	\$	656,021	\$	656,021
1996-97	\$	1,068,656	\$	1,884,891	\$	816,235	\$	816,235
1997-98	\$	1,068,656	\$	1,916,934	\$	848,278	\$	848,278
1998-99*	\$	1,335,820	\$	1,947,605	\$	611,785	\$	611,785
1999-00	\$	1,669,775	\$	2,000,190	\$	330,415	\$	330,415
2000-01	\$	1,669,774	\$	2,068,196	\$	398,422	\$	
2001-02	\$	1,669,775	\$	2,101,288	\$	431,513	\$	431,513
2002-03	\$	1,369,775	\$	2,151,718	\$	781,943	\$	781,943
2003-04	\$	1,069,775	\$	2,192,600	\$	1,122,825	\$	1,122,825
2004-05	\$	1,269,775	\$	2,264,956	\$	995,181	\$	995,181
2005-06	\$	1,269,775	\$	2,341,964	\$	1,072,189	\$	
2006-07	\$	1,269,775	\$	2,400,543	\$	1,130,738	\$	1,147,132
2007-08	\$	1,273,000	\$	2,472,529	\$	1,202,754	\$	1,211,580
2008-09	\$	1,269,775	\$	2,578,994	\$	1,309,219	\$	1,309,219
2009-10	\$	1,151,525	\$	2,568,678	\$	1,417,153	\$	1,417,153
2010-11	\$	1,151,525	\$	2,609,777	\$	1,458,252	\$	1,458,252
2010-11	\$	1,151,525	\$	2,693,290	\$	1,541,765	¢ .\$	1,541,765
E	Ŧ	.,,020	Ŧ	_,000,200		21,002,910	\$ \$	18,140,371

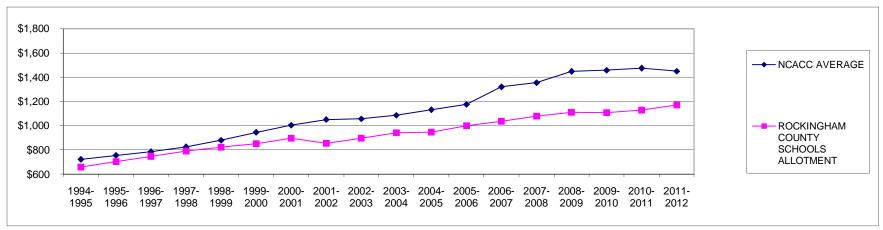




CURRENT EXPENSE ALLOCATIONS TO ROCKINGHAM COUNTY SCHOOLS AND STATE AVERAGE ALLOCATIONS PER NCACC BUDGET AND TAXATION SURVEY

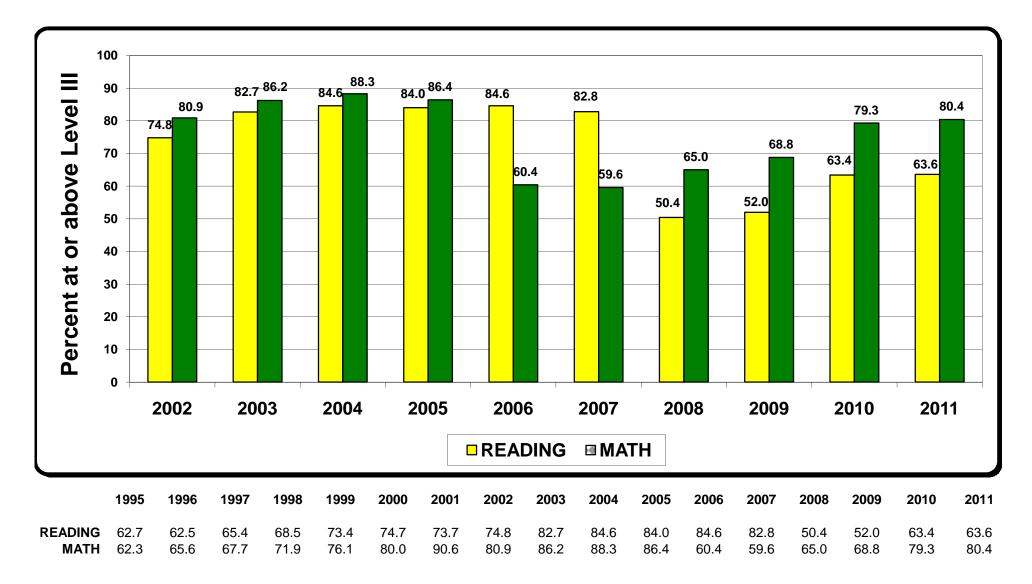
	NCACC <u>AVERAGE</u>	ROCKINGHAM COUNTY SCHOOLS ALLOTMENT	<u>ADM</u>	DIFFERENCE
1994-1995	\$721	\$659		
1995-1996	754	702	13,882	263,758
1996-1997	785 ———	746	14,062	112,496
1997-1998	824 ——	790	14,247	(71,235)
1998-1999	879 ——	822	14,249	28,498
1999-2000	945 ———	851	14,362	402,136
2000-2001	1,004	895	14,289	714,450
2001-2002	1,050 —	854	14,529	2,164,821
2002-2003	1,056 ———	897	14,759	2,258,127
2003-2004	1,086 ——	940	14,815	1,718,540
2004-2005	1,132	946	14,730	2,062,200
2005-2006	1,176	998	14,725	1,973,150
2006-2007	1,321 —	1035	14,583	2,056,203
2007-2008	1,355 ———	1079	14,438	3,493,996
2008-2009	1,449	1111	13,864	3,382,816
2009-2010	1,458	1107	13,679	4,678,218
2010-2011	1,476 ——	1128	13,527	3,779,310
2011-2012	1,450	1171	N/A	-

\$ 29,017,484

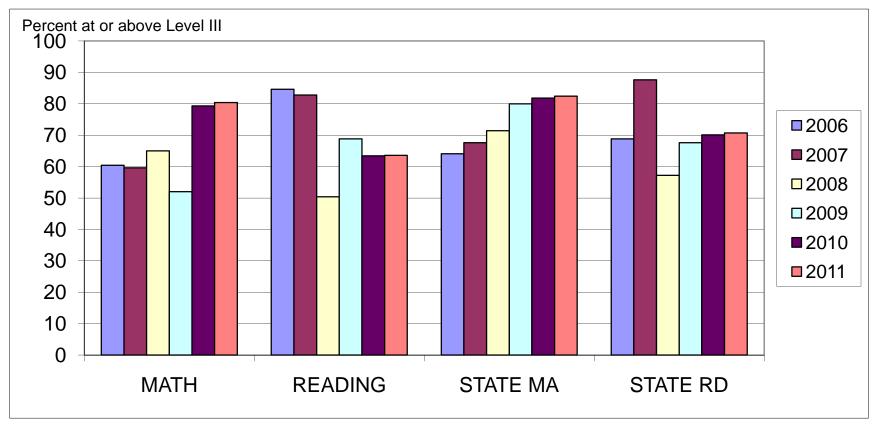


*At the time of merger, the county commissioners set a goal of funding the school system at the NCACC average. This column represents the shortage of funding for each year by not maintaining that funding level

ROCKINGHAM COUNTY SCHOOLS DEPICTING THE PERCENT AT OR ABOVE LEVEL III COMBINED GRADES 3 - 8 2002 - 2011



ROCKINGHAM COUNTY SCHOOLS DEPICTING THE PERCENT AT OR ABOVE LEVEL III COMBINED GRADES 3-8 2006 - 2011



	2006	2007	2008	2009	2010	2011
MATH	60.4	59.6	65	52	79.3	80.4
READING	84.6	82.8	50.4	68.8	63.4	63.6
STATE MA	64.1	67.6	71.4	80	81.8	82.4
STATE RD	68.8	87.6	57.2	67.6	70.1	70.7

Acronyms

Rockingham County Schools Proposed Budget 2012-13

ROCKINGHAM COUNTY SCHOOLS KEY TO ACRONYMS

ABC	THE STATE ACCOUNTABILITY PROGRAM: ACCOUNTABILITY,	MOE	MONTHS OF EMPLOYMENT
	CURRICULUM BASICS, LOCAL CONTROL & FLEXIBILITY	MOE	MAINTENANCE OF EFFORT
ADA	AMERICANS WITH DISABILITIES ACT	NCACC	NORTH CAROLINA ASSOCIATION OF COUNTY COMMISSIONERS
ADM	AVERAGE DAILY MEMBERSHIP	NCWISE	NORTH CAROLINA WINDOW OF INFORMATION ON STUDENT
AHERA	ASBESTOS HAZARD EMERGENCY RESPONSE ACT		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	ОТ	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
FICA	FEDERAL INSURANCE CONTRIBUTION ACT (SOCIAL SECURITY)		(ALTERNATIVE SCHOOL)
FISP	FOCUSED INTERVENTION SUMMER PROGRAM	SIMS	STUDENT INFORMATION MANAGEMENT SYSTEM
FTE	FULL TIME EQUIVALENT	SPARK	SPORTS, PLAY & ACTIVE RECREATION FOR KIDS
HAL	HOMEWORK ASSISTANCE LINE	SPSF	STATE PUBLIC SCHOOL FUND
HOE	HEALTH OCCUPATIONS EDUCATION	TA	TEACHER ASSISTANT
HRMS	HUMAN RESOURCES MANAGEMENT SYSTEM	TIMS	TRANSPORTATION INFORMATION MANAGEMENT SYSTEM
HVAC	HEATING, VENTILATION, AND AIR CONDITIONING	USDA	UNITED STATES DEPARTMENT OF AGRICULTURE
IAQ	INDOOR AIR QUALITY	VIF	VISITING INTERNATIONAL FACULTY
IB	INTERNATIONAL BACCALAUREATE	VOC. ED	VOCATIONAL EDUCATION
IEP	INDIVIDUAL EDUCATION PLAN	VoCATS	VOCATIONAL COMPETENCY ACHIEVEMENT TRACKING SYSTEM
ILT	INITIALLY LICENSED TEACHER	VoIP	VOICE OVER INTERNET PROTOCOL
ISDN	INTEGRATED SERVICES DIGITAL NETWORK	VR	VOCATIONAL REHABILITATION
ISS	IN-SCHOOL SUSPENSION	WAN	WIDE AREA NETWORK
IT	INFORMATION TECHNOLOGY	WDE	WORKFORCE DEVELOPMENT -
LEA	LOCAL EDUCATION AGENCY	YRE	YEAR ROUND EDUCATION
LEP	LIMITED ENGLISH PROFICIENCY		