

**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	<u>3,674,047.00</u>
Total Budget	<u>\$ 125,012,710.00</u>

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 End-of-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 allotted 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

ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
001 CLASSROOM TEACHERS		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)
	Total	40,057,000	39,396,000	

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STATE PUBLIC SCHOOL FUND				
002 CENTRAL OFFICE ADMINISTRATION		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
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)
	Total	952,204	937,808	

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STATE PUBLIC SCHOOL FUND				
003 NON-INSTRUCTIONAL 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	

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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 non-instructional support personnel and associated benefits. This is a dollar allotment and may be used at the central office or at individual schools.				
These funds may be used for:				
-	Clerical			
-	Custodians			
-	Substitutes			
Other Costs				
Benefits FICA (7.65%) Retirement (14.31%) Hospitalization (\$5,192/yr)				
State funds pay for clerical and custodians. Additional clerical and custodians and all substitutes are paid from local funds and low wealth funds.				
<u>POSITIONS:</u> Paid from State & Local Non-Instructional Support				
Schools Clerical (+2 at each High School)				
NCWISE Clerical				
Receptionists Clerical (1 at each High & Middle School)				
Guidance Clerical (1 at each High & Middle School)				
Custodians (1025 months)				
Central Office				
Note: SCORE's clerical positions are paid from PRC-068				
Rockingham County Early College High School clerical positions are paid from PRC-055				

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Most of these funds have been replaced with federal stabilization funds, (PRC 140) for the last two years.				
PRC 140 supplied \$3,809,356 in 2009-10 and \$3,871,507 in 2010-11 of these costs. PRC 140 funds have now been exhausted and the state has reinstated PRC 003 funds at 80% of the prior level. For 2011-12, federal jobs money of \$2,970,687 was used to pay for much of the clerical and custodial costs. This money will be gone in 2012-13, creating a funding cliff that is being addressed by using local fund balance.				
STATE PUBLIC SCHOOL FUND				
005 SCHOOL BUILDING ADMINISTRATION		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
1.5400.005.114	Salary - Principal	1,800,000	1,800,000	26 Principals
1.5400.005.116	Salary - Assistant Principal	700,000	700,000	139 months of Assistant Principals
1.5400.005.211	Employers Soc.Sec. Cost	192,000	192,000	Budgeted at 7.65%
1.5400.005.221	Employers Retirement Cost	358,000	328,000	Budgeted at 14.31%
1.5400.005.231	Employers Hospital Cost	200,000	190,000	Budgeted at \$5,192/employee (38.3)
	Total	3,250,000	3,210,000	
Explanation:				
Provides funding for salaries including benefits for principals and assistant principals.				
Each LEA is entitled to months of employment. The months of employment allotted are based on the formulas listed below				
Each school with 100 or more pupils or seven or more full-time state paid teachers is entitled to twelve months of employment for a principal. Assistant principals are allotted at one month of employment per 98.53 ADM rounded to the nearest whole month.				
This allotment has been reduced by 1 month.				
<u>Rockingham County Schools allotment</u>				
Principals	26 x 12		312	
Assistant Principals			138	
	State Allotment		450	

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STATE PUBLIC SCHOOL FUND				
024 DISADVANTAGED STUDENTS SUPPLEMENTAL FUNDING		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%
	Total	836,028	849,655	
Explanation:				
These funds are to address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Funds are to be used to:				
	1 - provide instructional positions or instructional support positions, and/or professional development			
	2 - provide intensive in-school and/or after school remediation			
	3 - purchase diagnostic software and progress-monitoring tools; and			
	4 - provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35% of the funds may be used for this purpose.			
A plan for expenditures is written each year and approved by the North Carolina Department of Public Instruction.				

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STATE PUBLIC SCHOOL FUND				
029 BEHAVIORAL SUPPORT		2012-2013		
ACCOUNT		PROPOSED	2011-2012	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
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:				
Revenue (1) Behavioral Support Services Funds (PRC 29) are allotted on a needs basis. All requests for funds must include a completed Behavioral Support Service Funding Request form (with appropriate signatures) and a copy of the students' IEPs. The IEP shall address all the required components as delineated in 1.507(c)(1-12). (2) Funds are designated as add-on funds. They are to be used to make the "critical difference" in the successful development and implementation of the IEP. These funds may not be used to supplant or replace other funding sources (e.g., state aid exceptional children funds). They are to be used only to provide services to approved eligible assaultive and violent children (EAVC) and other children with disabilities and accompanying chronic and acute behavioral/emotional needs. Requests for funds are evaluated according to specific criteria listed in procedures.				
Expenditures: Rockingham County Schools utilizes the PRC 029 funds to provide direct services to At Risk students. Rockingham County currently has close to 100 children identified At Risk. The cost of 1 (2 part-time) teachers & 2 assistants are assigned to this budget.				

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STATE PUBLIC SCHOOL FUND				
031 LOW WEALTH SUPPLEMENTAL FUNDING		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
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	11,524	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)

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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	

This is a dollar allotment to provide supplemental funds in counties that do not have the ability to generate revenue to support public schools at the state average level (per a legislated formula). The funding is to allow those counties to enhance the instructional program and student achievement.

The state has a formula to allot these funds which take into account the overall wealth of a county, as well as if they are meeting a minimum effort in funding schools. Low wealth is fully funded.

The funds must be used only for:				
Instructional positions	Staff development			
Instructional support positions	Fringe benefits			
Clerical positions	Supplements for instructional personnel			
Instructional equipment	Instructional supplies & materials			

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STATE PUBLIC SCHOOL FUND				
032 CHILDREN WITH SPECIAL NEEDS		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
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%

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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

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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	439,343	Salaries for 9.8 Certified AIG teachers
1.5260.034.151	Salary - Office Personnel	31,580	31,580	Pays 100% of Secretary's salary
1.5260.034.162	Substitute Pay	1,000	1,000	Sub Pay - Sick leave for certified personnel
1.5260.034.163	Substitute Pay (Workshops)	700	700	Sub Pay for Staff Development for certified personnel
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	60,155	54,108	Contribution to NC Retirement System - teachers, coaches, secretary @ 13.12%
1.5260.034.231	Employers Hospital Cost	51,920	48,080	Contribution to NC Health Plan - teachers & secretary at \$4,931/employee
1.5260.034.311	Contracted Services	2,000	2,000	
1.5260.034.312	Workshop Expenses	3,275	3,275	Staff Development Expenses & Teachers' AIG Certification
1.5260.034.332	Travel - Itinerant Personnel	2,000	2,000	Travel Between Schools and to Professional Meetings
1.5260.034.333	Field Trips	250	250	Travel for Academic Competitions
1.5260.034.351	Tuition	810	810	
1.5260.034.361	Membership Dues & Fees	327	240	Professional Dues for Lead Teacher
1.5260.034.411	Supplies & Materials	32,059	40,296	Instructional and Office Supplies, ACC, BOB, and CoGat Tests
	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 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.				

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STATE PUBLIC SCHOOL FUND				
055 LEARN AND EARN (ROCKINGHAM COUNTY EARLY CO		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5110.055.135	Salary - Lead Teacher	8,510	8,510	1/4 salary for lead teacher
1.5110.055.163	Substitute Teachers - Staff Development	925	925	Teaching for Results
1.5110.055.211	Employers Soc. Sec. Cost	727	727	FICA at 7.65%
1.5110.055.221	Employers Retirement Cost	1,218	1,117	Retirement @ 14.31%
1.5110.055.231	Employers Hospital Cost	1,298	1,233	Hospitalization @\$5,192/employee (.25)
1.5110.055.312	Workshop Expenses	5,000	5,000	Teaching for Results expenses
1.5110.055.315	Reproduction	1,000	2,000	Reproduction
1.5110.055.333	Field Trips			
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
1.6110.055.312	Workshop Expenses	6,000	6,000	Leadership for Small Schools expenses
1.6110.055.332	Travel		2,000	Travel
1.6110.055.342	Postage	400	400	Postage
1.6110.055.411	Office Supplies	500	2,500	Office supplies
	Total	307,650	307,650	

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ROCKINGHAM COUNTY SCHOOLS

STATE PUBLIC SCHOOL FUND				
056 TRANSPORTATION		2012-2013		
ACCOUNT		PROPOSED	2011-2012	
CODE	DESCRIPTION	BUDGET	BUDGET	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:				
The mission of the Rockingham County Schools Transportation Department is to provide transportation services to our student and staff population in the safest and most efficient way possible under the guidelines set forth by the Board of Education and the Department of Public Instruction with safety being the foremost objective and efficiency secondary.				

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ROCKINGHAM COUNTY SCHOOLS

				2011 - 2012
SCHOOL NO. #	SCHOOL NAME			TO SCHOOLS TOTAL STATE INSTRUCTIONAL ALLOTMENT
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

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STATE PUBLIC SCHOOL FUND				
068 ALTERNATIVE SCHOOL		2012-2013		
		PROPOSED	2011-2012	
ACCOUNT		BUDGET	BUDGET	
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
1.5310.068.121	Salary - Teacher	204,911	204,911	Salaries for (5) teachers at Alternative School
1.5310.068.142	Salary - Teacher Assistant	30,333	30,333	Salaries for (1.5) teacher assistants at Alternative School
1.5310.068.162	Substitute Pay	5,000	2,500	To pay substitutes for Alternative School
1.5310.068.211	Employers Soc. Sec. Cost	18,379	18,188	FICA @ 7.65%
1.5310.068.221	Employers Retirement Cost	34,379	31,192	Retirement @ 14.31%
1.5310.068.231	Employers Hospital Cost	33,748	32,052	Hospitalization @5,192/ (6.5) employees
1.5310.068.311	Contracted Services (ALPS)	65,000	65,000	Alternative Program for Long Term Suspended Students
1.5310.068.312	Workshop Expenses	1,000	1,000	Administrative Workshop Expenses
1.5310.068.411	Supplies & Materials	1,000	1,000	Supplies & Materials needed at the Center
1.5820.068.151	Salary - Office Personnel	47,445	47,190	Salary - Clerical Staff (1.5) at Alternative School
1.5820.068.211	Employers Soc. Sec. Cost	3,630	3,611	FICA @ 7.65%
1.5820.068.221	Employers Retirement Cost	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
1.5830.068.131	Salary - Guidance Counselors	33,470	33,470	Salary for School Counselor
1.5830.068.211	Employers Soc. Sec. Cost	2,561	2,561	FICA @ 7.65%
1.5830.068.221	Employers Retirement Cost	4,790	4,392	Retirement @ 14.31%
1.5830.068.231	Employers Hospital Cost	5,192	4,931	Hospitalization @ 5,192/employee
1.5850.068.311	Contracted Services (SRO)	60,000	60,000	School Resource Officer at SCORE
	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.				

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ROCKINGHAM COUNTY SCHOOLS

	STATE PUBLIC SCHOOL FUND	2012-2013		
069 AT-RISK STUDENT SERVICES		PROPOSED	2011-2012	
		BUDGET	BUDGET	
ACCOUNT				
CODE	DESCRIPTION			COMMENTS
APPROPRIATIONS				
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%

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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:				

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

** (1)	<u>School</u>	<u>Remediation</u>	<u>ISS</u>	<u>Dropout</u>
Teachers are allotted 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.

Local Current Expense Fund

Rockingham County Schools

Proposed Budget 2012-13

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND		2012 - 2013	2011 - 2012	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
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 to 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	

ROCKINGHAM COUNTY SCHOOLS

LOCAL CURRENT EXPENSE FUND				
001 REGULAR TEACHERS				
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
APPROPRIATIONS				
2.5110.001.121	Salary - Teacher	90,637	90,637	Testing Coordinator \$50,420 2 summer months for football coaches \$35,310 1 month cultural arts coordinator 4,907 \$90,637
2.5110.001.187	Salary - Differential	10,180	12,537	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	

ROCKINGHAM COUNTY SCHOOLS

	LOCAL CURRENT EXPENSE FUND			
007 CERTIFIED SUPPORT				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
APPROPRIATIONS				
2.5830.007.131	Salary - Guidance	43,000	43,000	Funds two months of summer guidance at each high school.
2.5830.007.211	Employers Soc. Sec. Cost	3,290	3,290	FICA at 7.65%
2.5830.007.221	Employers Retirement Cost	6,154	5,642	Retirement at 14.31%.
2.5840.007.131	Salary - Nurse *	141,261	77,268	School Nurse (4 positions)
2.5840.007.211	Employers Soc. Sec. Cost	10,807	5,911	FICA at 7.65%
2.5840.007.221	Employers Retirement Cost	20,215	10,138	Retirement at 14.31%.
2.5840.007.231	Employers Hospital Cost	20,768	9,862	Hospitalization @ 5,192 (4)
2.5840.007.312	Workshop Expense	6,949	-	Workshop Expenses
	Total	252,444	155,111	
Explanation:				
* These are state-funded positions.				
The School Nurse Initiative is a statewide initiative aimed at reducing the student to nurse ratio in public schools.				
NOTES				
Amanda Perkins	100% - PRC 007			
Debbie Southard	100% - PRC 007			
Jacquelynne Chilton	100% - PRC 007			
Sharon Ellis	100% - PRC 007			

ROCKINGHAM COUNTY SCHOOLS

	LOCAL CURRENT EXPENSE FUND			
009 NON-CONTRIBUTORY 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	Budgeted at 7.65%
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	788	Budgeted @ 14.31%
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%

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CODE	DESCRIPTION			
APPROPRIATIONS				
2.5110.018.231	Employers Hospital Cost		-	Estimated Hospitalization cost for 1 year to cover RIF employees
	Total	-	-	
LOCAL CURRENT EXPENSE FUND				
028 STAFF DEVELOPMENT				
		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	

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Explanation: ADM is expected to decrease for fiscal year 2012-2013. In order to be conservative for planning purposes, we are using the prior year budget as our planning budget.

LOCAL CURRENT EXPENSE FUND				
706 OTHER LOCAL TRANSPORTATION				
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
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:				
PRC 706 is a program required by the State to account for local transportation expenditures not eligible for inclusion in the state funding formula.				

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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

ROCKINGHAM COUNTY SCHOOLS

				(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 risk positions. \$75/employee. Clinical Laboratory Improvement
		41,155		Amendments program registration certificate, and necessary training.
		3,149		
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 multi-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.

ROCKINGHAM COUNTY SCHOOLS

				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 OPERATION				
		2012 - 2013	2011 - 2012	
ACCOUNT CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
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

Federal Grant Fund

**Rockingham County Schools
Proposed Budget 2012-13**

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
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	

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ROCKINGHAM COUNTY SCHOOLS

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 teacher
3.5230.049.142	Salary - Teacher Assistant	166,622.00	166,651.00	8 Assistants to provide early intervention services
3.5230.049.146	Salary - Other Assignments	1,111.00	1,111.00	Summer contract for preschool teacher
3.5230.049.162	Substitute Pay	2,500.00	1,500.00	Substitute Pay
3.5230.049.167	Substitute Pay - Asst Subs for Teacher			Substitute Pay when teacher assistant subs for teacher
3.5230.049.181	Supplement Pay	2,222.00	2,222.00	Bonus Pay
3.5230.049.184	Longevity Pay	1,500.00	500.00	Longevity Pay
3.5230.049.211	Employers Soc. Sec. Cost	16,706.00	16,556.00	Employers Social Security Cost
3.5230.049.221	Employers Retirement Cost	30,893.00	22,587.00	Employers Retirement Cost @ 14.31%
3.5230.049.231	Employers Hospital Cost	45,945.00	44,361.00	Employers Hospital Cost 6 @ \$5,192/employee
3.5230.049.232	Employers Workers Compensation Insurance	1,310.00	1,310.00	
3.5230.049.233	Unemployment Insurance	15.00		Unemployment Cost
3.5241.049.132	Salary - Speech Teachers	38,920.00	21,005.00	Pay 1 speech therapist
3.5241.049.146	Salary - Other Assignments	5,883.00	6,720.00	Summer contract for speech therapist
3.5241.049.181	Supplement Pay	1,946.00	1,386.00	
3.5241.049.211	Employers Soc. Sec. Cost	3,576.00	2,227.00	Employers Social Security Cost @ 7.65%
3.5241.049.221	Employers Retirement Cost	6,690.00	3,060.00	Employers Retirement Cost @ 14.31%
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	Contracted Speech Services
3.6201.049.151	Salary - Office Personnel	31,980.00	31,980.00	Salary for Office personnel
3.6201.049.211	Employers Soc. Sec. Cost	2,446.00	2,446.00	Employers Social Security Cost @ 7.65%
3.6201.049.221	Employers Retirement Cost	4,576.00	3,361.00	Employers Retirement Cost @ 14.31%
3.6201.049.231	Employers Hospital Cost	5,192.00	4,929.00	Employers Hospital Cost @ \$5,192/employee
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	

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
050 ESEA TITLE I - LEA BASIC PROGRAM				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
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	66,606.00	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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ROCKINGHAM COUNTY SCHOOLS

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

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
051 ESEA TITLE I - MIGRANT 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
3.5330.051.143	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	2,850.00	Retirement for Secretary/recruiters
3.6200.051.231	Employers Hospital Cost	2,860.00	3,205.00	Hospitalization Cost Secretary/Recruiter
3.6200.051.311	Contracted Services		21,464.00	Contracted Services
3.6200.051.332	Travel	2,000.00	3,000.00	Mileage cost
3.6200.051.341	Telephone	300.00	425.00	Telephone Migrant Recruiter
3.6200.051.342	Postage		1,300.00	Postage
3.6300.051.113	Salary - Director	35,557.00	35,557.00	Salary for Director
3.6300.051.184	Longevity Pay	1,600.00	1,600.00	Longevity Cost Director
3.6300.051.211	Employers Soc. Sec. Cost	2,843.00	2,720.00	Social Security cost for Director
3.6300.051.221	Employers Retirement Cost	5,317.00	4,665.00	Retirement for Director
3.6300.051.231	Employers Hospital Cost	2,336.00	2,219.00	Hospitalization Cost Director
3.6300.051.312	Workshop Expenses		500.00	Workshop expenses, director
3.6300.051.341	Telephone			Phone for office & Cell Phone Service for Recruiters
3.6400.051.152	Salary - Technology Support	7,190.00	4,902.00	Data entry salary (65%)
3.6400.051.184	Longevity Pay	162.00	111.00	
3.6400.051.211	Employers Soc. Sec. Cost	563.00	383.00	
3.6400.051.221	Employers Retirement Cost	1,100.00	658.00	
3.6400.051.231	Employers Hospital Cost	2,336.00	740.00	
3.6400.051.312	Workshop Expenses		1,000.00	
3.6400.051.332	Travel		1,000.00	
3.6400.051.411	Supplies & Materials		1,435.00	
3.8100.051.392	Indirect Cost	9,208.00	5,516.00	Indirect cost for system

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
060 IDEA VI-B HANDICAPPED				
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	203,144.00	Salary for 4 FTE psych's & 1 month each for 3 psych's
3.5210.060.142	Salary - Teacher Assistants	1,701,879.00	1,637,523.00	Salary for 78.886 teacher assistants
3.5210.060.144	Salary - EC Interpreter	102,173.00	102,173.00	Salary for 3 interpreters
3.5210.060.146	Salary - Teacher	24,000.00	24,000.00	Salary for psych intern ?
3.5210.060.162	Substitute Pay	10,500.00	10,500.00	Substitute Pay
3.5210.060.167	Salary - TA Sub for Teachers	5,000.00	5,000.00	Sub pay for teacher assistants who subs for teachers
3.5210.060.181	Salary - Supplement Pay	33,106.00	39,256.00	Supplementary Pay
3.5210.060.184	Longevity Pay	17,500.00	12,500.00	Longevity pay
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	Employers Social Security Cost @ 7.65%
3.5210.060.221	Employers Retirement Cost	367,879.00	269,681.00	Employers Retirement Cost @ 14.31%
3.5210.060.231	Employers Hospital Cost	518,608.00	492,857.00	Employers Hospital Cost @ \$5,192/employee
3.5210.060.232	Workers Compensation Cost	21,380.00	18,916.00	Workers Compensation Cost
3.5210.060.233	Unemployment Cost	19,620.00		Unemployment Cost
3.5210.060.311	Contracted Services - Communication Service	20,000.00	20,000.00	Contracted Interpreting services
3.5240.060.132	Salary - Speech	77,840.00	77,840.00	Salary for 2 speech therapist
3.5240.060.181	Salary - Supplement Pay	3,892.00	3,892.00	Supplement Pay
3.5240.060.211	Employers Soc. Sec. Cost	6,252.00	6,253.00	Employers Social Security Cost @ 7.65%
3.5240.060.221	Employers Retirement Cost	11,696.00	8,590.00	Employers Retirement Cost @ 14.31%
3.5240.060.231	Employers Hospital Cost	10,384.00	9,858.00	Employers Hospitalization Cost @ 5,192%
3.5240.060.311	Contracted Services - Speech	140,000.00	140,000.00	Speech services - Individual
3.5250.060.311	Contracted Services - Audiology	40,800.00	40,800.00	Contracted Audiology
3.5840.060.145	Salary - Health Services	131,920.00	127,090.00	Salary for 4 day treatment qp's
3.5840.060.211	Employers Soc. Sec. Cost	10,092.00	9,722.00	Employers Social Security Cost @ 7.65%
3.5840.060.221	Employers Retirement Cost	18,878.00	13,357.00	Employers Retirement Cost @ 14.31%
3.5840.060.231	Employers Hospital Cost	20,768.00	19,716.00	Employers Hospital Cost @ \$5,192/employee
3.5840.060.311	Contracted Services	150,000.00	322,230.00	Contracted Physical/Occupational Therapy services
3.6200.060.113	Salary - Director	147,467.00	75,178.00	Salary for 1 Exceptional Children Coordinator
3.6200.060.151	Salary - Office	82,439.00	82,439.00	Salary for 2 office support personnel
3.6200.060.184	Longevity Pay	8,200.00	5,000.00	Longevity Pay
3.6200.060.211	Employers Soc. Sec. Cost	18,215.00	12,440.00	Employers Soc. Sec. Cost at 7.65%
3.6200.060.221	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		

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ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
140 ARRA - EDUCATION STABILIZATION				
ACCOUNT		2012 - 2013	2011 - 2012	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
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			
3.6110.140.211	Employers Soc. Sec. Cost			Budgeted @ 7.65%
3.6110.140.221	Employers Retirement Cost			Budgeted @ 10.51%
3.6110.140.231	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		1,656.00	Budgeted @ 7.65%
3.6540.140.221	Employers Retirement Cost		2,841.00	Budgeted @ 13.12%
3.6540.140.231	Employers Hospital Cost		51,430.00	Budgeted @ \$4,931/employee
3.6610.140.151	Salary - Office			
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		893.00	Budgeted @ 7.65%
3.6940.140.221	Employers Retirement Cost		1,532.00	Budgeted @ 13.12%
3.6940.140.231	Employers Hospital Cost		2,876.00	Budgeted @ \$4,931/employee
3.8100.140.392	Indirect Costs		144.00	
3.8200.140.399	Unbudgeted Federal Grant Fund		3,784.81	
	Total	-	127,166.81	
Explanation:				
These are the stabilization funds of the federal stimulus money. These funds replaced the State -003- non-instructional support funds for 2009-10 and 2010-11. These funds are the carryover funds that must be spent by September 30, 2011.				

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	
Explanation:				
This budget reflects the carryover of stimulus money. These monies can only be used for special education. Monies are utilized to maintain program and save staff positions.				
These funds must be spent by September 30, 2011.				
ARRA funds are formula funds and can only be used for items allowable for PRC60 (IDEA). In other words, these additional monies can only be used for special education purposes.				
The intent of all ARRA monies is to save jobs and stimulate the economy. Federal guidelines noted the following suggested uses for these (special education) ARRA funds:				
	Assistive technology (AT) devices/ training on uses to access general curriculum			
	Intensive district-wide professional development			
	Develop/expand capacity to collect/use data			
	Expand inclusive placement options for preschoolers			
	Develop job placements for youths with disabilities.			
Monies received must be used by September 30, 2011.				
ARRA funds are being used to offset the redirection of state paid positions that had been used for EC staff in order to maintain EC staff (jobs and services). Please note that this transfer of staff from EC to general education is allowable due to our excellent CIPP report. In addition ARRA funds are being used to bring EC preschool and self contained classes to the technology standard of general education classes. Also note that we must spend 1.5% of these monies for private school special education students.				
The actual use of ARRA school age funds includes teachers and teacher assistants (maintain jobs), sign language interpreters (maintain and expand jobs), special education training opportunities (tuition and subs), equipment including computers, and contracted related services (speech, audiology, PT and OT).				

5/15/2012

ROCKINGHAM COUNTY SCHOOLS

FEDERAL GRANT FUND				
156 ARRA - RACE TO THE TOP				
		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**

ROCKINGHAM COUNTY SCHOOLS

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	

ROCKINGHAM COUNTY SCHOOLS

CAPITAL OUTLAY FUND				
ACCOUNT		2012 - 2013	2011 - 2012	COMMENTS
CODE	DESCRIPTION	BUDGET	BUDGET	
CATEGORY I I I				
APPROPRIATIONS			2010 - 2011	
			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				
701 SCHOOL AGE CHILD 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:				
Revenue: The School Age Child Care program is operated with collected fees, both parental fees and DSS fees. The program appears to be breaking even, its operating costs are within the limits of monies collected. We will operate with a similar budget this year as last year; anticipated program costs will include increase benefit costs which will be covered with a small anticipated program fund balance plus collected fees.				

CHART OF ACCOUNTS STRUCTURE

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

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

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

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

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

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

FUND CODES

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

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

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

REVENUE CODES

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

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

REVENUES FROM STATE AND FEDERAL SOURCES (3000)

3100 State Public School Fund Revenue

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

3200 State Revenue - Other Funds

3211 Textbooks

3250 Sales and Use Tax Revenue

STATE ALLOCATIONS RESTRICTED TO CAPITAL OUTLAYS (3400)

3400 State Allocations Restricted to Capital Outlays

3460 Public School Capital Fund - Lottery

REVENUES FROM FEDERAL SOURCES - UNRESTRICTED (3500)

3590 Unrestricted Federal Grants

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

3600 Federal Fund Revenue

3700 Federal Revenue - Other Funds

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

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

REVENUES FROM LOCAL AND OTHER SOURCES (4000)

LOCAL SOURCES GENERAL (4100)

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

LOCAL SOURCES - TUITION AND FEES (4200)

- 4210 Tuition and Fees

LOCAL SOURCES - REVENUES (4300)

431X SALES REVENUES - CHILD NUTRITION

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

432X CATERED MEALS

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

433X SUPPLEMENTS

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

434X KINDERGARTEN BREAKFAST

- 4341 State Reimbursement - Kindergarten Breakfast

LOCAL SOURCES - UNRESTRICTED (4400)

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

LOCAL SOURCES - RESTRICTED (4800)

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

LOCAL SOURCES - RESTRICTED (4800) continued

4860 Installment Purchases - Guaranteed Energy Savings Contract

4880 Indirect Cost Allocated

4890 Other Restricted Local Sources

SPECIAL REVENUE SERVICES (4900)

4910 Fund Balance Appropriated

FUND TRANSFERS (4920)

4921 Transfer from the State Public School Fund

4922 Transfer from the Local Current Expense Fund

4923 Transfer from the Federal Grants Fund

4924 Transfer from the Capital Outlay Fund

4925 Transfer from the Multiple Enterprise Fund

4926 Transfer from Special Funds of Individual Schools

PURPOSE CODE

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

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

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

INSTRUCTIONAL SERVICES (5000)

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

- 5500 Co-Curricular Services
 - 5501 Athletics
 - 5502 Cultural Arts
 - 5503 School Clubs & Other Student Organizations
- 5600 Reserved for Future Use
- 5700 Reserved for Future Use
- 5800 School-Based Support Services
 - 5810 Educational Media Services
 - 5820 Student Accounting
 - 5830 Guidance Services
 - 5840 Health Support Services
 - 5850 Safety and Security Support Services
 - 5860 Instructional Technology Services
 - 5870 Staff Development Unallocated
 - 5880 Parent Involvement Services
 - 5890 Volunteer Services
- 5900 Reserved for Future Use

SYSTEM-WIDE SUPPORT SERVICES (6000)

- 6100 Support and Development Services
 - 6110 Regular Curricular Support and Development Services
 - 6111 JROTC Curricular Support and Development Services
 - 6112 Cultural Arts Curricular Support and Development Services
 - 6113 Physical Education Curricular Support and Development Services
 - 6114 Foreign Language Curricular Support and Development Services
 - 6115 Technology Curricular Support and Development Services
 - 6116 Homebound/Hospitalized Curricular Support and Development Services
 - 6120 CTE Curricular Support and Development Services

- 6200 Special Population Support and Development Services
 - 6201 Children With Disabilities Support and Development Services
 - 6202 CTE Children With Disabilities Curricular Support and Development Services
 - 6203 Pre-K Children With Disabilities Support and Development Services
 - 6204 Speech and Language Pathology Support and Development Services
 - 6205 Audiology Support and Development Services
 - 6206 Academically/Intellectually Gifted Support and Development Services
 - 6207 Limited English Proficiency Support and Development Services

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

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

6610 Financial Services

6611 Financial Management Services

6612 Purchasing Services

6613 Risk Management Services

6614 Resource Development Services

6620 Human Resource Services

6621 Human Resource Management

6622 Recruitment Services

6623 Staff Development Services

6624 Salary and Benefit Services

6630 - 6690 Reserve for Future Use

6700 Accountability Services

6710 Student Testing Services

6720 Planning, Research Development and Program Evaluation

6800 System-wide Pupil Support Services

6810 Educational Media Support Services

6820 Student Accounting Support Services

6830 Guidance Support Services

6840 Health Support Services

6850 Safety and Security Support Services

6860 Instructional Technology Support Services

6870 - 6890 Reserved for Future Use

6900 Policy, Leadership and Public Relations Services

6910 Board of Education

6920 Legal Services

6930 Audit Services

6931 Internal Audit

6932 External Audit

6940 Leadership Services

6941 Office of the Superintendent

6942 Deputy, Associate, and Assistants

6950 Public Relations and Marketing Services

ANCILLARY SERVICES (7000)

7100 Community Services

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	O14	Career Technical Education - Program Support Funds
OO2	Central Office Administration	O15	School Technology Fund
OO3	Non-Instructional Support Personnel	O17	Career Technical Education - Program Improvement
OO4	Instructional Support - Non-Certified	O19	Small County Supplement Funding
OO5	School Building Administration	O20	Foreign Exchange Teachers
OO6	Waivers for Unavailable Categories	O21	Military Differential Pay
OO7	Instructional Support - Certified	O22	Mentors Programs
OO8	Dollars for K-3 Teachers	O23	Career Technical Education - Tech Prep Education
OO9	Non-Contributory Employee Benefits	O24	Disadvantage Student Supplemental Funding
O10	Dollars for Certified Personnel	O26	McKinney-Vente-Homeless Assistance
O11	NBPTS Education Leave	O27	Teacher Assistants
O12	Driver Training	O28	Staff Development
O13	Career Technical Education - Months of Employment	O29	Behavioral Support

PROGRAM REPORT CODES (continued)

State and Federal

O31	Low-Wealth Counties Supplemental Funding	O50	ESEA Title I - Basic Program
O32	Children with Special Needs	O51	ESEA Title I - Migrant Education
O33	ABC Incentive Award	O52	Literacy Coaches
O34	Academically/Intellectually Gifted	O54	Limited English Proficiency (LEP)
O35	Child Nutrition	O55	Learn & Earn (ECHS)
O36	Charter Schools	O56	Transportation of Pupils
O37	ABC Intervention Assistance Team Funding	O57	Abstinence Education
O40	Title I Comprehensive School Reform Demonstration	O59	Title V - Innovative Education Programs
O41	FIE Comprehensive School Reform	O60	IDEA Title VI - B Handicapped
O44	IDEA VI B Capacity Building and Improvement	O61	Classroom Materials/Instructional Supplies and Equipment
O45	Compensation Bonus	O63	Children with Special Needs - Spec. Funds
O46	Federal Charter School Competitive Grant	O64	Learn and Serve America
O48	Title IV - Safe and Drug Free Schools & Communities	O65	ESEA Title I - Even Start
O49	IDEA Title VI - B Pre-School		

PROGRAM REPORT CODES (continued)

State and Federal

O66	Assistant Principal Intern	O82	State Improvement Grant
O67	Assistant Principal Intern - Full Time MSA Student	O83	At-Risk Student Service - Closing the Gap
O68	Alternative Programs and Schools	O84	High Student Achievement
O69	At-Risk Student Services	O85	Class Size Reduction
O70	IDEA VI-B Children with Disabilities - Targeted Assistance	O86	Charter School Continuing Federal Aid
O71	Education Reform Pilot Program	O87	ESEA Title I Accountability
O72	Improving Student Accountability Standards	O88	Reading Excellence - Local Reading Improvement Grant
O73	School Connectivity	O89	Reading Excellence Tutorial Assistance
O74	Public School Building Capital Fund	O91	Small, Rural Schools Achievement Program (SRSA)
O75	Critical School Facility Needs Fund	O92	Continually Low Performing
O76	Public School Capital Fund - Lottery	O93	High Priority Schools
O77	Half-Cent Sales Tax Funds	O94	Recruitment Retention Bonuses
O78	Public School Building Bonds	O95	Special Dollar Allotment
O79	Medicaid Direct Services Reimbursement Program	O96	Special Position Allotment
O80	Math Science Teacher Supplement	100	School Repair & Renovation - Emergency
O81	School Technology Pilot		

PROGRAM REPORT CODES (continued)

State and Federal

101	School Repair & Renovation - IDEA	113	Summer Program Mini Grant
102	School Repair & Renovation - Technology	114	Children with Disabilities - Risk Pool
103	Title II-Improving Teacher Quality - Transferability In & Out	115	Emergency Impact Aid
104	Title III-Language Acquisition Grant	116	Emergency Impact Aid - IDEA
105	ESEA Title I-School Improvement	117	School Improvement Grant 1003
106	Reading First State Grant	118	IDEA VIB-Special Needs Target
107	Education Technology - Formula - Transferability In & Out	140	ARRA - Education Stabilization
108	Education Technology - Competitive	141	ARRA - Title I
109	Rural and Low-Income Schools (RLIS)	142	ARRA - Title I - School Improvement
110	Title IV - 21st Century Community Learning Centers	144	ARRA - IDEA - VI B
111	Title III - Language Acquisition - Significant Increases	145	ARRA - IDEA - Preschool
112	Title II - B - Math & Science Partnerships	146	ARRA - Education Technology
113	Summer Program Mini Grant	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	056	Transportation
002	Administrative	061	Instructional and School Funds
003	Classified Support (Clerical & Custodians)	706	Other Local Transportation
005	School Administrators	801	General Operations
007	Certified Support	802	Plant Operation
009	Non-Contributory Employee Benefits	803	Cultural Arts Supplements
015	Technology	814	Impounded Vehicles
027	Teacher Assistants	843	Cultural Arts
036	Charter Schools	882	Athletics

PRC's - FUND 8 - OTHER RESTRICTED FUNDS

For Fund 8 Other Restricted Funds, if we are using funds in the same manner as the state, we will use their designated PRC. For example, regular teachers are 001, assistants are 027, and clerical is 003. If we are using funds in a different manner than the state's defined PRC'S, we must use our unique number. Following are PRC's that are available for use for other restricted funds during 2011-2012.

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

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

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

311 Contracted Services

312 Workshop Expenses/Allowable Travel

313 Advertising Cost

314 Printing and Binding Fees

315 Reproduction Costs

316 Teach for America

317 Psychological Contract Services

318 Speech and Language Contract Services

319 Other Professional and Technical Services

Property Services (320)

321 Public Utilities - Electric Services

322 Public Utilities - Natural Gas

323 Public Utilities - Water and Sewer

324 Waste Management

Property Services (320) (con't)

325 Contracted Repairs & Maintenance - Land & Buildings

326 Contracted Repairs & Maintenance _ Equipment

327 Rentals/Leases

329 Other Property Services

Transportation Services (330)

331 Pupil Transportation - Contracted

332 Travel Reimbursement

333 Field Trips

Communications (340)

341 Telephone

342 Postage

343 Telecommunications Services

344 Mobile Communication Costs

345 Security Monitoring

349 Other Communication Services

Tuition (350)

- 351 Tuition Fees
- 352 Employee Education Reimbursement
- 353 Eckerd Youth Camps

Dues & Fees (360)

- 361 Membership Dues & Fees
- 362 Bank Service Fees
- 363 Assessments/Penalties

Insurance and Judgments (370)

- 371 Liability Insurance
- 372 Vehicle Liability Insurance
- 373 Property Insurance
- 374 Judgments Against the Local School Administrative Unit
- 375 Fidelity Bond Premium
- 376 Pupil Transportation Insurance
- 377 Payments to Injured School Children
- 378 Scholastic Accident Insurance
- 379 Other Insurance and Judgments

Debit Services (380)

- 381 Debt Service - Principle
- 382 Debt Service - Interest

Other Administrative Costs (390)

- 391 Tax Payments
- 392 Indirect Cost
- 393 Contingency Funds
- 399 Unbudgeted Funds

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

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

Operational Supplies (420)

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

Food Supplies (450)

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

Non-Capitalized Equipment (460)

- 461 Furniture and Equipment - Inventoried
- 462 Computer Equipment - Inventoried

Sales & Use Tax (470)

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

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

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

Buildings (520)

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

Improvements Other Than Buildings (530)

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

Equipment (540)

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

Vehicles (550)

- 551 Purchase of Vehicles
- 552 License & Title Fees

Library Books (560)

- 561 Library Books - Capitalized

Depreciation (570)

- 571 Depreciation

Transfers (700)**Transfers To Other Funds (710)**

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

Transfers Within A Fund (720)

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

SCHOOL NUMBERS

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

School Food Service Fund

Rockingham County Schools

Proposed Budget 2012-13

5/15/2012

ROCKINGHAM COUNTY SCHOOLS

SCHOOL FOOD SERVICE				
ACCOUNT		2012-2013	2011-2012	
CODE	DESCRIPTION	BUDGET	BUDGET	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	44,600	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				
ACCOUNT		2012-2013	2011-2012	
CODE	DESCRIPTION	BUDGET	BUDGET	COMMENTS
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	64,300	Salary for warehouse/delivery person
5.7200.035.174	Child Nutrition Employees	1,259,600	1,259,554	Salaries for cafeteria employees
5.7200.035.176	Managers	458,050	458,050	Salaries for cafeteria managers
5.7200.035.184	Longevity Pay	35,800	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	10,432	Pay out of annual leave for retirement/resignations
5.7200.035.189	Payments for Short Term Disability	6,200	4,200	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	254,000	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	Annual Hood/Fire Protection inspections & repairs
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

Restricted Fund

**Rockingham County Schools
Proposed Budget 2012-13**

ROCKINGHAM COUNTY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS		2012 - 2013	2011 - 2012	
		BUDGET	BUDGET	
ACCOUNT CODE	DESCRIPTION			COMMENTS
REVENUES				
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' Fund		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	
8.4210.801.000	Tuition & Fees	20,000	20,000	Funds from Out of County and Out of State Students

ROCKINGHAM COUNTY SCHOOLS

	FUND 8 - OTHER RESTRICTED FUNDS			
032 EXCEPTIONAL CHILDREN				
		2012 - 2013	2011 - 2012	
ACCOUNT		BUDGET	BUDGET	COMMENTS
CODE	DESCRIPTION			
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		
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	

ROCKINGHAM COUNTY SCHOOLS

	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	Retirement Cost @ 14.31%
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	
Explanation:				
Revenues: Monies are received from various sources, but primarily through NC PK to support inclusive efforts.				
We anticipate funding from NC PK to serve one hundred eight 4-year olds based on their criteria.				

ROCKINGHAM COUNTY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS				
804 READING IS FUNDAMENTAL				
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
APPROPRIATIONS				
8.5330.804.414	Books		2,102	Purchase Books
	Total	-	2,102	
Explanation:				
Reading Is Fundamental (RIF) is a Federal Program that provides free books to disadvantaged students. The Reidsville Zone Elementary Schools participate in this program. The RIF Grant provides 75% and the local system must provide 25% of the support for this program. Our local RIF fund is supplied through generous donations of area service clubs, Reidsville Junior Service League, Reidsville Junior Woman's Club, and the Federated Woman's Clubs.				
RIF representatives at these schools purchase low cost books. Each school has 3 separate distributions. At each distribution students are allowed to choose one				

5/15/2012

ROCKINGHAM COUNTY SCHOOLS

FUND 8 - OTHER RESTRICTED FUNDS				
806 CHILDRENS FUND				
ACCOUNT CODE	DESCRIPTION	2012 - 2013 BUDGET	2011 - 2012 BUDGET	COMMENTS
APPROPRIATIONS				
8.7100.806.411	Supplies		3,788	Supplies for students with special needs
	Total	-	3,788	
Explanation:				
The Jackie Stevens Fund was originally set-up by Liberty Embroidery in memory of one of their employees. However, Liberty Embroidery decided not to continue supporting this fund. As result, the name of the fund has been changed to the Children's Fund of Rockingham County. The new fund is supported through the generosity of Duke Power, Ball Corporation, Rockingham County Schools Central Office and many individuals. The donations to the Rockingham County Children's fund are used to assist students with emergency				

5/15/2012

ROCKINGHAM COUNTY SCHOOLS

		3,674,047	4,069,680	

CHARTS

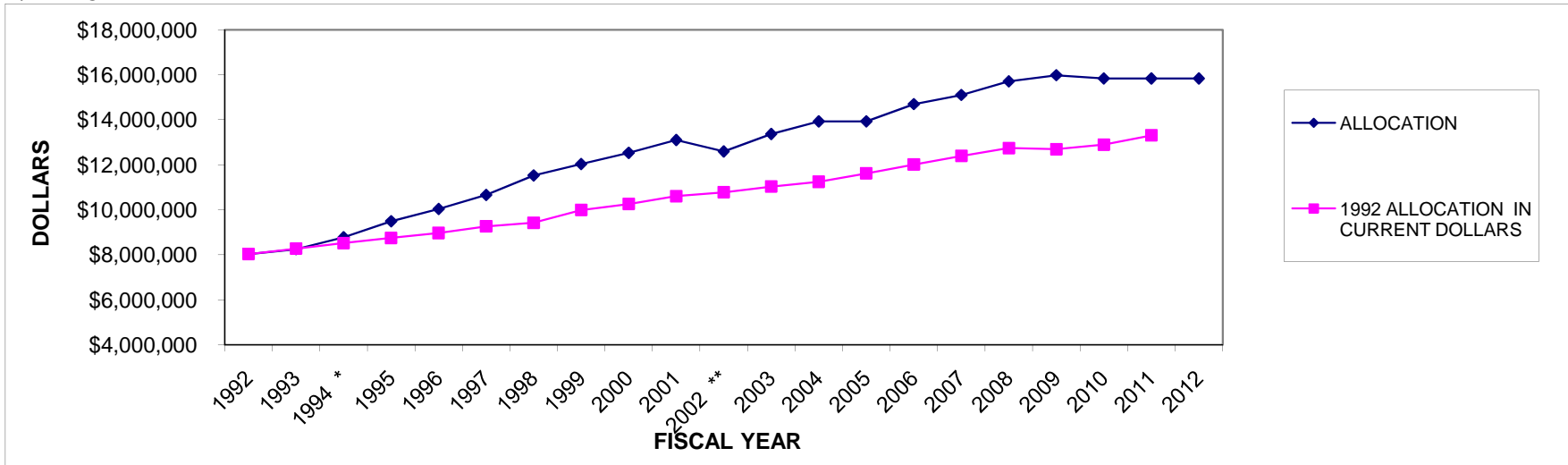
**Rockingham County Schools
Proposed Budget 2012-13**

CHANGES IN CURRENT EXPENSE ALLOCATIONS FROM COUNTY

YEAR ENDED JUNE 30:	ALLOCATION	% OF COUNTY PROPERTY TAX LEVIES	INCREASE FROM PRIOR YEAR	% INCREASE	CHANGE IN CONSUMER PRICE INDEX	1992 ALLOCATION 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

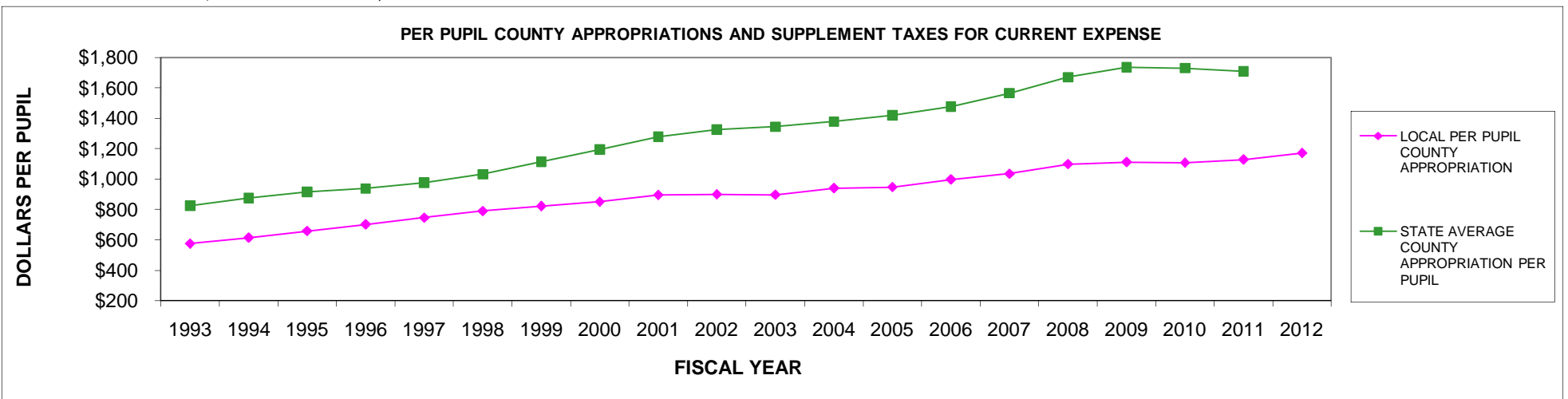
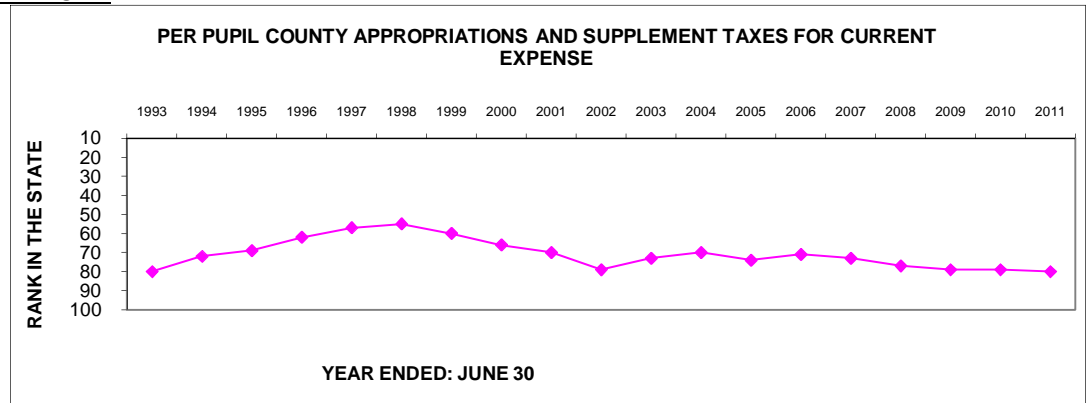
N/A = NOT AVAILABLE



** 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

YEAR ENDED JUNE 30:	LOCAL PER PUPIL COUNTY APPROPRIATION	RANK IN THE STATE	STATE AVERAGE COUNTY APPROPRIATION PER PUPIL
1993	\$ 575.91	80	825
1994	\$ 614.80	72	876
1995	\$ 658.60	69	916
1996	\$ 702.40	62	938
1997	\$ 746.20	57	976
1998	\$ 790.00	55	1032
1999	\$ 822.00	60	1113
2000	\$ 850.70	66	1194
2001	\$ 895.24	70	1278
**2002	\$ 899.06	79	1326
2003	\$ 896.97	73	1344
2004	\$ 940.00	70	1378
2005	\$ 947.00	74	1420
2006	\$ 998.00	71	1477
2007	\$ 1,035.00	73	1565
2008	\$ 1,098.00	77	1670
2009	\$ 1,111.00	79	1736
2010	\$ 1,107.00	79	1730
2011	\$ 1,128.00	80	1709
2012	\$ 1,171.00		



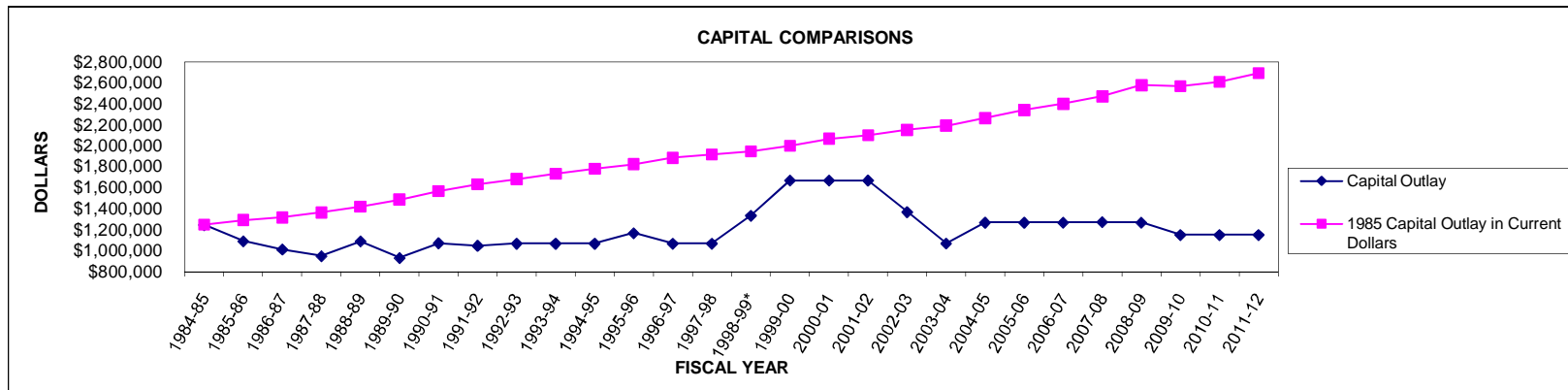
Source: North Carolina Department of Public Instruction Statistical Survey

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

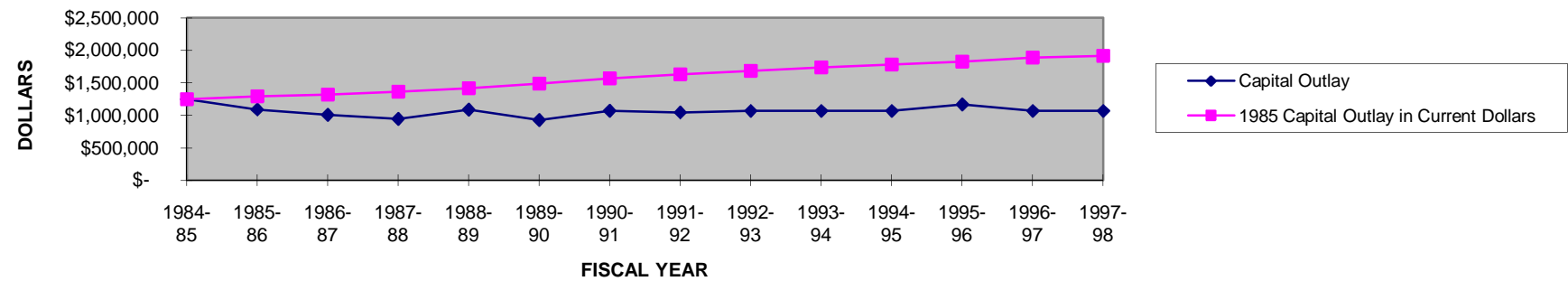
N/A - Not Available

ROCKINGHAM COUNTY SCHOOLS
CAPITAL COMPARISONS

	Capital Outlay	1985 Capital Outlay in Current Dollars	<u>Difference</u>	<u>Since Merger</u>
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	\$ 614,230
1993-94	\$ 1,068,656	\$ 1,733,372	\$ 664,716	\$ 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	\$ 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	\$ 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
2011-12	\$ 1,151,525	\$ 2,693,290	\$ 1,541,765	\$ 1,541,765
			<u>\$ 21,002,910</u>	<u>\$ 18,140,371</u>

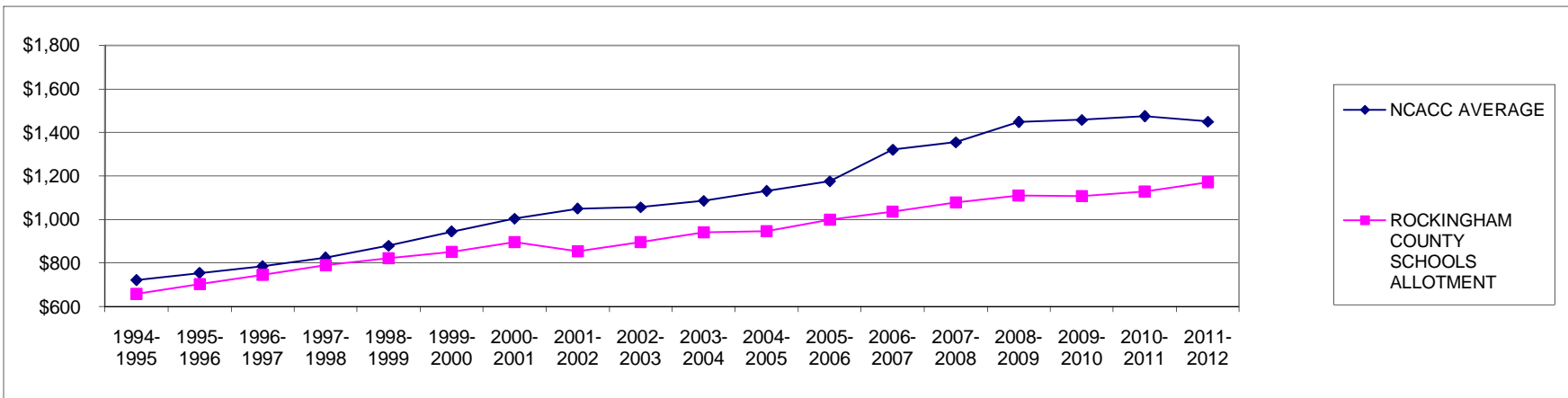


CAPITAL COMPARISONS



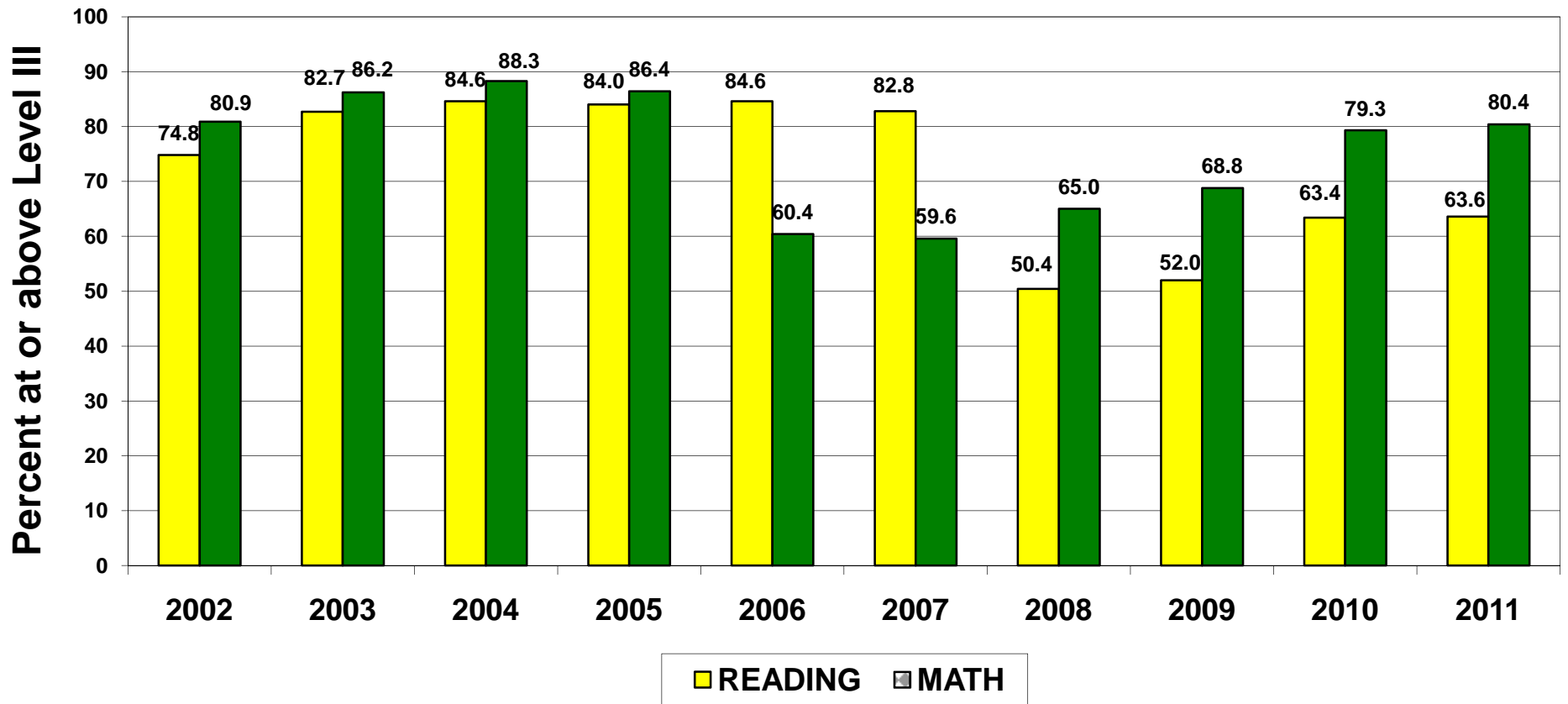
CURRENT EXPENSE ALLOCATIONS TO ROCKINGHAM COUNTY SCHOOLS AND STATE AVERAGE ALLOCATIONS PER NCACC BUDGET AND TAXATION SURVEY

	<u>NCACC AVERAGE</u>	<u>ROCKINGHAM COUNTY SCHOOLS ALLOTMENT</u>	<u>ADM</u>	<u>DIFFERENCE</u>
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



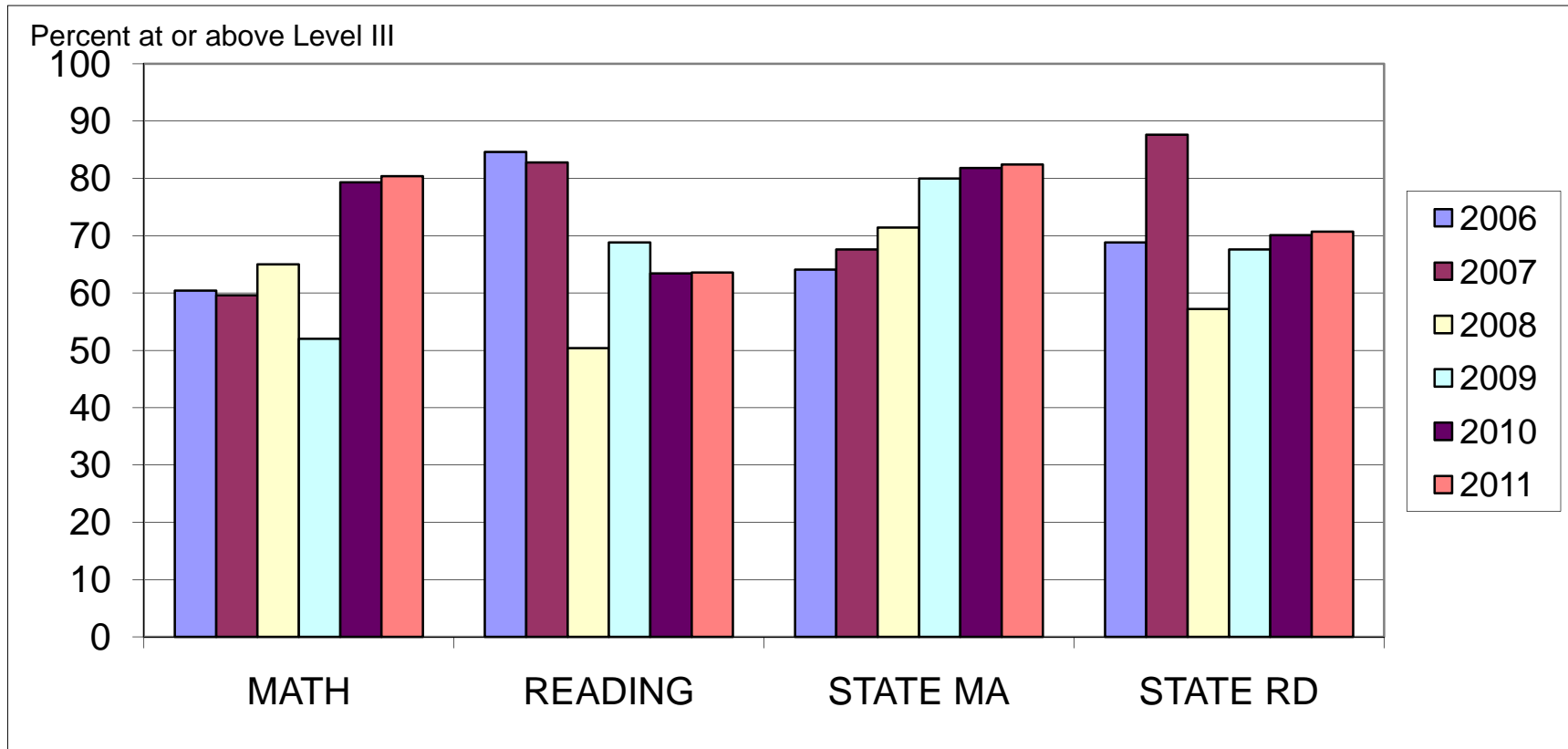
*At the time of merger, the county commissioners set a goal of funding the school system at the NCACC average. This column represents the shortage of funding for each year by not maintaining that funding level

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



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
READING	62.7	62.5	65.4	68.5	73.4	74.7	73.7	74.8	82.7	84.6	84.0	84.6	82.8	50.4	52.0	63.4	63.6
MATH	62.3	65.6	67.7	71.9	76.1	80.0	90.6	80.9	86.2	88.3	86.4	60.4	59.6	65.0	68.8	79.3	80.4

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