

# Cabarrus County Schools



LOCAL CURRENT EXPENSE BUDGET  
REGULAR CAPITAL OUTLAY BUDGET  
2007 - 2008

**2007 - 2008**  
**Budget Resolution**

# BUDGET RESOLUTION

**BE IT RESOLVED** by the Board of Education of the Cabarrus County Schools  
Administrative Unit:

**SECTION 1** - The following amounts are hereby appropriated for the operation  
of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning  
July 1, 2007 and ending June 30, 2008:

Instructional Services	
Regular Instructional Services	\$ 16,255,996
Special Populations Services	1,784,825
Alternative Programs & Services	2,063,600
School Leadership Services	5,744,276
Co-Curricular Services	63,000
Student Services - Certified	2,351,137
System-Wide Support Services	
Support & Development Services	83,900
Special Population Support Services	58,000
Technology Support Services	1,525,830
Operational Support Services	17,560,218
Financial & Human Resource Services	1,062,217
System-Wide Pupil Support Services	25,000
Policy, Leadership, & Public Relations Services	429,622
Ancillary Services	
Community Services	52,500
Non-Programmed Charges	
Payments to Other Government Units	<u>364,000</u>
Total Local Current Expense Fund Appropriation	\$ 49,424,121

**SECTION 2** - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Federal Funds	\$ 1,498,452
State Funds	1,818,648
Local Funds	45,417,619
Fund Balance Appropriated	<u>689,402</u>
 Total Local Current Expense Fund Revenues	 \$ 49,424,121

**SECTION 3** - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Instructional Services	
Regular Instructional Services	\$ 84,920,155
Special Populations Services	15,975,001
Alternative Programs & Services	3,784,959
School Leadership Services	6,234,176
Student Services - Certified	6,761,454
System-Wide Support Services	
Support & Development Services	685,720
Special Population Support Services	361,453
Operational Support Services	9,487,933
Financial & Human Resource Services	1,342,888
System-Wide Pupil Support Services	196,000
Policy, Leadership, & Public Relations Services	<u>862,836</u>
 Total State Public School Fund Appropriation	 \$ 130,612,575

**SECTION 4** - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

State Funds	\$ 130,612,575
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**SECTION 5** - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Instructional Services	
Regular Instructional Services	\$ 837,211
Special Populations Services	4,616,712
Alternative Programs & Services	2,233,217
Student Services - Certified	128,000
System-Wide Support Services	
Support & Development Services	11,500
Special Population Support Services	322,822
Alternative Programs & Services	484,913
Operational Support Services	613,024
Financial & Human Resource Services	16,000
Total Federal Grants Fund Appropriation	\$ 9,263,399

**SECTION 6** - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Federal Funds	\$ 9,263,399
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**SECTION 7** - The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Ancillary Services	
Nutrition Services	\$ 11,835,227
Total Child Nutrition Fund Appropriation	\$ 11,835,227

**SECTION 8** - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Local Funds	\$ 6,550,178
Federal Funds	<u>5,285,049</u>
Total Child Nutrition Fund Revenue	\$ 11,835,227

**SECTION 9** - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Capital Outlay	
Regular Instructional Services	\$ 2,424,734
Operational Support Services	2,965,096
Capital Outlay	<u>30,023,103</u>
Total Capital Outlay	\$ 35,412,933

**SECTION 10** - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

State Funds	\$ 1,611,906
Local Funds	33,564,414
Fund Balance Appropriated	<u>236,613</u>
Total Capital Outlay Fund Revenue	\$ 35,412,933

**SECTION 11** - All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

**SECTION 12** - The superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. He may transfer amounts between sub-functions and objects of expenditure within a function without limitations and without a report to the board of education being required.
- b. He may transfer amounts not to exceed \$ 1,000 between functions of the same fund with a report on such transfers being required at the next meeting of the board of education.
- c. He may not transfer any amounts between funds nor from any contingency appropriation within a fund.

**SECTION 13** - Copies of the Budget Resolution shall be immediately furnished to the Superintendent and School Finance Officer for direction in carrying out their duties.

Adopted the 27th day of September, 2007.

**2007 - 2008**  
**Uniform Budget**



**CABARRUS COUNTY SCHOOLS  
THE UNIFORM BUDGET - FISCAL YEAR 08**

Summary of Revenues and Expenditures

Unit No. 130

**REVENUES**

State Sources  
Federal Sources  
Local Sources

**Total Operating Revenues**

Fund Balance - Appropriated

**TOTAL REVENUES**

**EXPENDITURES**

**5000 INSTRUCTIONAL SERVICES**

5100 Regular Instructional Services  
5200 Special Populations Services  
5300 Alternative Programs & Services  
5400 School Leadership Services  
5500 Co-Curricular Services  
5800 Student Services - Certified

**SUBTOTAL INSTRUCTIONAL PROGRAMS (5000)**

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET  2007 - 08
State Sources	1,818,648	130,612,575	-	-	1,611,906	134,043,129
Federal Sources	1,498,452	-	9,263,399	5,285,049	-	16,046,900
Local Sources	45,417,619	-	-	6,550,178	33,564,414	85,532,211
<b>Total Operating Revenues</b>	<b>48,734,719</b>	<b>130,612,575</b>	<b>9,263,399</b>	<b>11,835,227</b>	<b>35,176,320</b>	<b>235,622,240</b>
Fund Balance - Appropriated	689,402	-	-	-	236,613	926,015
<b>TOTAL REVENUES</b>	<b>49,424,121</b>	<b>130,612,575</b>	<b>9,263,399</b>	<b>11,835,227</b>	<b>35,412,933</b>	<b>236,548,255</b>
<b>5000 INSTRUCTIONAL SERVICES</b>						
5100 Regular Instructional Services	16,255,996	84,920,155	837,211		2,424,734	104,438,096
5200 Special Populations Services	1,784,825	15,975,001	4,616,712			22,376,538
5300 Alternative Programs & Services	2,063,600	3,784,959	2,233,217			8,081,776
5400 School Leadership Services	5,744,276	6,234,176				11,978,452
5500 Co-Curricular Services	63,000					63,000
5800 Student Services - Certified	2,351,137	6,761,454	128,000			9,240,591
<b>SUBTOTAL INSTRUCTIONAL PROGRAMS (5000)</b>	<b>28,262,834</b>	<b>117,675,745</b>	<b>7,815,140</b>	<b>-</b>	<b>2,424,734</b>	<b>156,178,453</b>

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
						2007 - 08
<b>6000 SYSTEM-WIDE SUPPORT SERVICES</b>						
6100 Support & Development Services	83,900	685,720	11,500			781,120
6200 Special Population Support & Development	58,000	361,453	322,822			742,275
6300 Alternative Programs & Services Support			484,913			484,913
6400 Technology Support Services	1,525,830					1,525,830
6500 Operational Support Services	17,560,218	9,487,933	613,024		2,965,096	30,626,271
6600 Financial & Human Resource Services	1,062,217	1,342,888	16,000			2,421,105
6800 System-Wide Pupil Support Services	25,000	196,000				221,000
6900 Policy, Leadership & Public Relations Services	429,622	862,836				1,292,458
<b>SUB-TOTAL SUPPORT SERVICES (6000)</b>	20,744,787	12,936,830	1,448,259	-	2,965,096	38,094,972
<b>7000 ANCILLARY SERVICES</b>						
7100 Community Services	52,500					52,500
7200 Nutrition Services				11,835,227		11,835,227
<b>SUB-TOTAL COMMUNITY SERVICES (7000)</b>	52,500	-	-	11,835,227	-	11,887,727
<b>8000 NON-PROGRAMMED CHARGES</b>						
8100 Payments to Other Governmental Units	364,000					364,000
<b>SUB-TOTAL NON-PROG. CHGS (8000)</b>	364,000	-	-	-	-	364,000
<b>TOTAL OPERATING EXPENDITURES</b>	49,424,121	130,612,575	9,263,399	11,835,227	5,389,830	206,525,152
<b>CAPITAL OUTLAY EXPENDITURES</b>						
<b>9000 CAPITAL OUTLAY</b>						
9000 Capital Outlay					30,023,103	30,023,103
<b>TOTAL CAPITAL OUTLAY (9000)</b>	-	-	-	-	30,023,103	30,023,103
<b>TOTAL OPERATING &amp; CAPITAL OUTLAY EXPENDITURES</b>	49,424,121	130,612,575	9,263,399	11,835,227	35,412,933	236,548,255

**CABARRUS COUNTY SCHOOLS  
THE UNIFORM BUDGET - FISCAL YEAR 08**

Summary of Revenues and Expenditures

Unit No. 130

LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
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**State Revenues**

**3100 Revenues from State Allocations**

3100 Allocations from State Public School Fund

**3200 & 3300 Other State Allocations for Current Operations**

3211 Textbooks

3320 More @ Four

3390 Other State Allocations

**3400 State Allocations Restricted to Capital Outlays**

3420 1973 Bond Issues

3490 Other State Allocations Restricted to Capital Outlay

**Total State Revenues**

	130,612,575				130,612,575
					-
1,818,648					1,818,648
					-
					-
					-
				1,611,906	1,611,906
1,818,648	130,612,575	-	-	1,611,906	134,043,129

**Federal Revenues**

**3500 Revenues from Federal Sources - Unrestricted**

3510 Impact Area Grants (P.L. 874)

3590 Other Unrestricted Federal Grants

**3600 Revenues from Federal Sources - Restricted**

3610-017 Voc. Ed Program Improvement

3610-030 Job Ready-0School to Work Grant

3610-039 TLCF Grant

					-
					-
		236,119			236,119
					-
					-

3610-043 Voc. Ed Single Parents/Homemakers  
3610-044 Sliver Grant  
3610-046 ESEA Chapter 2, Early Ed Prog. For Children & Families  
3610-047 ESEA Chapter 2, Strengthen Perf. For State Accred.  
3610-048 Drug Free Schools & Commun. Act  
3610-049 IDEA Pre-0School Handicapped Grant  
3610-050 ESEA Chapter 1 - LEA Basic Program  
3610-051 ESEA Chapter 1 - Migrant Regular  
3610-052 ESEA Chapter 1 - Handicapped  
3610-053 School Improvement Grant  
3610-055 JTPA  
3610-057 Abstinence Education  
3610-059 ESEA Chapter 2 - Formula Grant  
3610 -060 IDEA -0 VI-0B - Handicapped  
3610-065 ESEA Chapter 1 - Even Start  
3610-067 Dwight D. Eisenhower Math & Science Education Act  
3610-085 Title VI Class Size  
3610-090 Ready Schools - Goals 2000  
3610-101 School Renovation  
3610-103 Improving Teacher Quality  
3610-104 Language Acquisition  
3610-107 Educational Technology  
3690 Other Restricted Federal Grants  
**3700 Revenues from Federal Sources - Other Restricted Grants**  
3710 Head Start Grants  
3720 Medicaid Reimbursement Program  
3740 Coastal Plains Regional Commission  
3750 Highway Safety Act of 1966

LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
					-
		83,801			83,801
					-
					-
		73,074			73,074
		151,768			151,768
		2,720,225			2,720,225
					-
					-
					-
					-
		37,095			37,095
		4,882,866			4,882,866
					-
					-
					-
					-
		603,523			603,523
		237,353			237,353
		30,658			30,658
		206,917			206,917
1,153,980					1,153,980
127,472					127,472
					-
					-

3760 Work Study  
 3770 National Inst. Of Ed. Demonstration Prog.  
 3790 Other Restricted Federal Grants for State  
**3800 Other Revenues from Federal Sources - Restricted Grants**

3810 USDA Grants  
 3811 Regular  
 3812 Cash in Lieu of Commodities  
 3813 Non-Food Assistance  
 3814 Summer Feeding Program  
 3815 Commodities Used  
 3520 Neighborhood Youth Corps  
 3830 Emergency Employment Act  
 3840 Indian Education Act  
 3850 Titles IV and VI of Civil Rights Act  
 3860 ROTC

**Total Federal Revenues**

LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
					-
					-
					-
			4,683,990		4,683,990
					-
					-
					-
					-
			601,059		601,059
					-
					-
					-
					-
217,000					217,000
1,498,452	-	9,263,399	5,285,049	-	16,046,900

**Local Revenues**

**4000 Revenues from Local & Other Sources**

**4100 Local Sources - General**

4110 County Appropriation  
 4120 Supplemental Taxes - Current Year  
 4130 Supplemental Taxes - Prior Years

**4140 Other Tax Revenues**

4141 Intangible Tax  
 4142 Local Government Sales Tax

40,284,391					40,284,391
					-
					-
					-
180,000				4,575,032	4,755,032

**4200 Local Sources - Tuition and Fees**

4210 Tuition and Fees - Regular  
 4220 Tuition and Fees - Adult Basic Ed  
 4230 Tuition and Fees - Summer School  
 4240 Tuition and Fees - Before & After School Care  
 4250 Tuition and Fees - Out of District Placement  
 4260 Tuition and Fees - Private Schools and other Non-LEAS

**4300 Local Sources - Revenues**

**4310 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 - Lunch Adults  
 4318 Sales - Supplemental Sales  
 4319 Sales - Other

**4320 Catered Meals**

4321 Catered Breakfasts  
 4322 Catered Lunches  
 4324 Catered Supplements

**4330 Supplements**

4331 Paid Student Meal Supplement  
 4332 Reduced Student Meal Supplement  
 4340 Kindergarten Breakfast

LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
					-
					-
					-
					-
25,900					25,900
					-
			174,477		174,477
			18,755		18,755
			3,988		3,988
			3,684,678		3,684,678
			90,565		90,565
			270,503		270,503
					-
			1,988,001		1,988,001
					-
					-
					-
			44,215		44,215
					-
					-
					-

**4400 Local Sources - Unrestricted**

4410 Fines and Forfeitures  
 4420 Rental of School Property  
 4430 Contributions and Donations  
 4440 ABC Revenues  
 4450 Interest Earned on Investments  
 4460 Reimbursements from Special Funds of Individual Schools  
 4470 Income from Endowment & Other Trust Funds  
 4490 Miscellaneous Local Operating Revenues

**4800 Local Sources - Restricted**

4810 Bond and Note Proceeds  
 4820 Disposition of School Fixed Assets  
 4830 Federal Revenue Sharing  
 4840 Insurance Settlement on School Property  
 4880 Indirect Cost Allocated  
 4890 Other Restricted Local Sources

**Total Local Revenues**

**Total Operating Revenues**

4910 Fund Balance Appropriated  
 4922 Transfer from Current Expense

**Total Revenues**

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
	1,600,000					1,600,000
	1,200					1,200
	3,000					3,000
						-
	275,000			45,000	300	320,300
						-
						-
				229,996	190,734	420,730
					28,783,348	28,783,348
					15,000	15,000
						-
						-
	697,130					697,130
	2,350,998					2,350,998
	45,417,619	-	-	6,550,178	33,564,414	85,532,211

	48,734,719	130,612,575	9,263,399	11,835,227	35,176,320	235,622,240
	689,402				236,613	926,015
						-
	49,424,121	130,612,575	9,263,399	11,835,227	35,412,933	236,548,255

**2007 - 2008**

**Capital Outlay Budget**



**Cabarrus County Schools  
Capital Outlay Budget Summary**

**2007 - 2008**

Project	Total Budget	Amount Paid thru 6/30/07	2007-08 Budget Balance	FUNDING SOURCES					
				1/2 Cent Sales Tax	State Public School	County Bond	County Appropriation (COPS)	State / Local Appropriation	Total Sources
<b>Regular Capital Outlay:</b>									
Current Year	4,857,434		4,857,434	3,370,000	1,000,000			487,434	4,857,434
Carryover	1,160,245		1,160,245	1,116,451				43,794	1,160,245
<b>State Capital Outlay:</b>									
School Buses	611,906		611,906					611,906	611,906
<b>County Bond Projects:</b>									
Hickory Ridge High	40,308,994	33,104,455	7,204,539			7,204,539			7,204,539
Concord High Media Center	2,313,650	2,243,552	70,098			70,098			70,098
Northwest High Science Lab	3,686,350	3,416,346	270,004			270,004			270,004
W R Odell Elementary	14,240,459	11,507,734	2,732,725			2,732,725			2,732,725
C E Boger Elementary	14,771,786	12,168,710	2,603,076			2,603,076			2,603,076
C A Furr Elementary	15,397,797	12,979,014	2,418,783			2,418,783			2,418,783
			-						-
<b>County COPS Projects:</b>									
Cox Mill High	9,330,000	399,720	8,930,280				8,930,280		8,930,280
Bus Garage	4,750,000	196,157	4,553,843				4,553,843		4,553,843
			-						-
			-						-
<b>Total All Projects</b>	<b>111,428,621</b>	<b>76,015,688</b>	<b>35,412,933</b>	<b>4,486,451</b>	<b>1,000,000</b>	<b>15,299,225</b>	<b>13,484,123</b>	<b>1,143,134</b>	<b>35,412,933</b>

**Cabarrus County Schools  
Summary of Capital Outlay Budget  
2007 - 2008**

Vehicles and Mobile Units	\$ 3,345,306
New Construction	28,958,348
Furniture and Equipment	293,300
Technology Equipment	1,655,734
2006 - 2007 Carryover Projects	1,160,245
<b>TOTAL CAPITAL OUTLAY BUDGET</b>	<b>\$ 35,412,933</b>

**Cabarrus County Schools**  
**Capital Outlay**  
**2007 - 2008**

Proj. #	Vehicles and Mobile Units	
	State Lease - New School Buses	\$ 611,906
801.01	Relocation of Mobile Units	500,000
801.02	Purchase (24) New School Bus	1,850,000
801.03	Purchase (3) New EC/Lift School Buses	248,000
801.05	Purchase Service Trucks (2) - Garage	40,000
701.06	Purchase Fuel Service Truck	27,400
801.06	Purchase (1) Technology Van	18,000
801.07	Purchase Used Activity Buses	50,000
<b>TOTAL VEHICLES AND MOBILE UNITS</b>		<b>\$ 3,345,306</b>

**Cabarrus County Schools  
Capital Outlay  
2007 - 2008**

Proj. #	New Construction	
504.04	Hickory Ridge New Construction	\$ 7,204,539
504.05	W R Odell Replacement	2,732,725
504.08	C A Furr Elementary New Construction	2,418,783
504.09	Northwest Cabarrus High Science Center	270,004
504.10	Concord High Media Center	70,098
504.11	C E Boger Elementary New Construction	2,603,076
704.05	Cox Mill High School	8,930,280
704.12	Bus Garage	4,553,843
804.01	Long School Head Start POD	141,000
804.02	Moving Costs - New Schools	33,000
804.03	AT Allen Appraisal Fee	1,000
<b>TOTAL NEW CONSTRUCTION</b>		<b>\$ 28,958,348</b>

**Cabarrus County Schools**  
**Capital Outlay**  
**2007 - 2008**

Proj. #	Furniture & Equipment	
506.01	ADM Allotment	\$ 136,000
606.05	Band Instruments / Uniforms	90,000
701.01	Custodial Equipment - New Schools	7,800
701.02	Bus Annex Equipment	6,500
801.04	Bus Garage Pre-K Harness Seats	10,000
807.01	Wincoff Elementary - Phone System	43,000
<b>TOTAL FURNITURE AND EQUIPMENT</b>		<b>\$ 293,300</b>

**Cabarrus County Schools  
Capital Outlay  
2007 - 2008**

Proj. #	Technology Equipment	
607.01	Technology Equipment Lease	\$ 1,000,000
607.02	Technology Upgrades - School Treasurers	15,000
607.03	Technology Upgrades - SIMS Data Managers	25,000
607.07	Connect Ed System	87,000
807.01	Document Imaging System - Phase 3	20,000
807.02	ZARCA Survey Tool	28,000
807.03	Technology for New Schools and System-Wide Needs	300,000
807.05	E-Rate Technology System Infrastructure Upgrades	180,734
<b>TOTAL TECHNOLOGY EQUIPMENT</b>		<b>\$ 1,655,734</b>

**Cabarrus County Schools  
Capital Outlay  
2007 - 2008**

Proj. #	2006 - 2007 Carryover Projects	
607.04	Administrative Software and Hardware	\$ 20,100
701.03	EC Buses	75,390
704.01	HVAC - Northwest Middle	647,706
704.02	HVAC - Wolf Meadow Elementary	394,245
704.04	Greenhouse Fire Damage - Central Cabarrus High	22,804
<b>TOTAL 2006-2007 CARRYOVER PROJECTS</b>		<b>\$ 1,160,245</b>

**2007 - 2008**

**Local Current Expense Budget**



**Cabarrus County Schools  
Direct Current Expense Budget  
Funding Projections  
2007 - 2008**

**Projected Funding Increases**

	<b>Actual Budgetary Impact</b>
<b>Appropriation Increase from Cabarrus County:</b>	
➤ Operating Expense	\$ 5,300,250
➤ Charter School Allocation	72,000
<b>Total New Funding</b>	<b>\$ 5,372,250</b>
<b>New Funding Sources:</b>	
➤ Increase in Interest on Investments	140,000
➤ Increase in Fines and Forfeitures	50,000
<b>Total New Funding</b>	<b>\$ 190,000</b>
<b>Non - Recurring Funding Sources:</b>	
➤ Provision for staffing costs for new schools planning	233,000
➤ Fund Balance Appropriated	249,750
<b>Total New Funding</b>	<b>\$ 482,750</b>
<b>Total Projected Revenue Increase</b>	<b>\$ 6,045,000</b>

**Cabarrus County Schools  
Local Current Expense Continuation Items  
Listed in Priority Order  
2007 - 2008**

Priority Number	Category	Actual Budgetary Impact
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**CONTINUATION ITEMS - STAFFING & BENEFITS:**

<b>1</b>	<b>New Schools Operating Costs:</b>				\$ 2,218,000					
	<ul style="list-style-type: none"> <li>➤ Projected Staffing Costs:</li> <li style="padding-left: 20px;">➤ Total Salaries <span style="float: right;">#####</span></li> <li style="padding-left: 20px;">➤ Total Benefits <span style="float: right;">488,000</span></li> </ul>									
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;">C A Furr</th> <th style="width: 15%; text-align: center;">C E Boger</th> <th style="width: 15%; text-align: center;">W R Odell (Net)</th> <th style="width: 15%; text-align: center;">Hickory Ridge</th> </tr> </thead> </table>						C A Furr	C E Boger	W R Odell (Net)	Hickory Ridge
		C A Furr	C E Boger	W R Odell (Net)		Hickory Ridge				
	<ul style="list-style-type: none"> <li>➤ Utilities <span style="float: right;">\$ 200,000    \$ 200,000    \$ 50,000    \$ 350,000</span></li> <li>➤ Telephone <span style="float: right;">7,500    7,500    2,000    16,000</span></li> <li>➤ Building Insurance <span style="float: right;">5,000    5,000    5,000    15,000</span></li> <li>➤ Custodial Supplies <span style="float: right;">6,000    6,000    2,000    14,000</span></li> <li>➤ Instructional Supplies (Start-up) <span style="float: right;">60,000    50,000    16,000    74,000</span></li> </ul>									
<b>2</b>	Provision for increase in employer hospitalization costs to match State									
	<ul style="list-style-type: none"> <li>➤ \$1,826,000 x 8.5%</li> </ul>				156,000					
<b>3</b>	Provision for increase in employer retirement costs to match State									
	<ul style="list-style-type: none"> <li>➤ \$1,300,000 x 9.7%</li> </ul>				\$ 126,000					

Priority Number	Category	Actual Budgetary Impact
4	Provision for Certified employee supplements due to growth ➤ 116 Certified at \$1,950 plus benefits	226,000
5	Raises for locally funded positions to match State increases ➤ Teachers and Certified -\$4,600,000 x 5% plus benefits ➤ Support Staff -\$5,100,000 x 4.0% plus benefits	264,000 236,000
6	Provision for proposed increase in utility costs (per power company notification) ➤ \$4,695,000 x 5%	235,000
7	Provision for increase in supplements to help recruit and retain Certified staff ➤ Teachers and Certified - \$3,620,000 x 5% plus benefits ➤ Principals and Assistant Principals - \$370,000 x 5% plus benefits ➤ Athletic Supplements - \$540,000 x 5% plus benefits ➤ Athletic Supplements - add high school ladies golf coaches (\$2,000) and high school assistant track/cross country coaches (\$ 8,000) including benefits	208,000 22,000 31,000 10,000
<b>CONTINUATION ITEMS - OPERATIONS:</b>		
8	Provision to replace funding for middle school - School Resource Officers (SRO) (previously funded by a 3 year grant with County Sheriff's Department) ➤ 3 SRO positions @ \$30,000	\$ 90,000
9	Provision for increase in instructional supplies to reflect growth ➤ ADM Increase - 2,152 x \$161 ➤ Elimination of student supply fees continued - 2,152 x \$6	346,000 13,000

Priority Number	Category	Actual Budgetary Impact
10	Provision to increase funding for pre-employment drug testing - all staff (BOE Policy)	80,000
11	Provision to increase technology maintenance operating budget to reflect growth ➤ Computer/printer repairs ( \$ 25,000) , telephone repairs ( \$ 15,000)	40,000
12	Provision to restore Board travel to provide funding for State and national training	10,000
<b>TOTAL CONTINUATION COSTS</b>		<b>\$ 5,402,000</b>

**EXPANSION ITEMS - STAFFING & BENEFITS:**

13	Provision to recruit and retain Bus Drivers and minimize the use of Teacher Assistants as Bus Drivers - year 2 of 2 year phase in ➤ Increase regular bus drivers to six (6) hours per day (match with Custodian / Clerical) \$180,000 salary & retirement plus \$140,000 insurance = \$320,000 x 50%	\$ 160,000
14	Provision to increase school nurses from 6 hours to 6.5 hours per day ➤ \$66,000 x 100%	66,000
15	Provision for additional Exceptional Children (EC) teachers at the middle schools for inclusion classes and a resource to help meet AYP ➤ 6 EC teachers @ \$ 38,000 ( including benefits)	228,000

Priority Number	Category	Actual Budgetary Impact
16	Provision for additional certified positions to accommodate growth (including benefits) <ul style="list-style-type: none"> <li>➤ Additional month of employment for ROTC Instructors 7 positions @ \$5,100 X 50% (paid by ROTC)</li> <li>➤ Additional month of employment for high school Athletic Directors 6 positions @ \$3,200 (avg) (including benefits)</li> <li>➤ ILT/Mentor Coordinator (Human Resources)</li> </ul>	18,000  -  55,000
17	Provision for additional support positions to accommodate growth (including benefits) <ul style="list-style-type: none"> <li>➤ School Resource Officer (SRO) at the Glenn Center</li> <li>➤ Bus Mechanic</li> <li>➤ Apple LAN Engineer</li> </ul>	30,000  30,000  44,000
18	Provision for additional Construction staffing pending approval of funding for school construction by the County or the State (positions to be contract positions funded within the construction budget) <ul style="list-style-type: none"> <li>➤ Project Manager (\$94,000) and Quality Manager (\$81,000)</li> </ul>	-
<b>TOTAL EXPANSION ITEMS</b>		<b>\$ 631,000</b>
<b>TOTAL LOCAL CURRENT EXPENSE CONTINUATION ITEMS</b>		<b>\$ 6,033,000</b>
<b>OTHER NEW FUNDING:</b>		
19	<ul style="list-style-type: none"> <li>➤ Superintendent Search Expenses</li> </ul>	12,000
<b>TOTAL</b>		<b>\$ 6,045,000</b>

**Cabarrus County Schools  
Local Current Expense Budget  
Other State Required Items - Charter Schools  
2007 - 2008**

**Category**

**Estimated  
Budgetary Impact**

**OTHER STATE REQUIRED OPERATING ITEMS:**

Provision for county students enrolled to attend State charter schools

\$ 72,000

➤ 250 @ \$1,456 = \$364,000 Less: Prior year funding (\$292,000)

**TOTAL OTHER STATE REQUIRED OPERATING ITEMS**

**\$ 72,000**

Projected Charter School enrollment (2007 - 2008)

Carolina International (Harrisburg)	160
Children's Community School (Davidson)	14
Community Charter (Charlotte)	3
Gray Stone- Pfeiffer University (Misenheimer)	22
Lake Norman (Huntersville)	6
Metrolina Regional (Charlotte)	23
Queens Grant (Mint Hill)	20
Socrates Academy (Charlotte)	1
Union Academy (Monroe)	1
<b>Total</b>	<b>250</b>

**Cabarrus County Schools  
Local Current Expense Budget  
Other Local Items - County Special Olympics  
2007 - 2008**

	Category	Estimated Budgetary Impact
<b>OTHER LOCAL OPERATING ITEMS:</b>		
	Provision for Special Olympics Budget ➤ Current Budget \$49,300 plus operating increase in salary (\$1,900), benefits (\$800) and other (\$500)	\$ 52,500
<b>TOTAL OTHER LOCAL OPERATING ITEMS</b>		<b>\$ 52,500</b>

**2007 - 2008**

**Local Current Expense Budget**

**Line Item Detail**



**Cabarrus County Schools  
Local Current Expense Budget Detail**

**Revenue - Detail Of Sources:**

**2007 - 2008  
BUDGET**

**UNRESTRICTED REVENUE**

Cabarrus County Appropriations	\$ 32,642,891
Fines and Forfeitures	1,600,000
Interest on Investments	275,000
Indirect Cost - Child Nutrition	330,000
Indirect Cost - Chapter I	20,130
Indirect Cost - Exceptional Children	15,000
Rental Income - Houses	1,200
Miscellaneous	8,000
Tuition - Out of County	25,900
Indirect Cost - Kids Plus	332,000
Sales Tax Refund	180,000
Deferred Revenue - Medicaid Reimbursement	94,000
Deferred Revenue - Other	93,283

<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 35,617,404</b>
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<b>Cabarrus County Schools Local Current Expense Budget Detail</b>	
<b>Revenue - Detail Of Sources, Continued:</b>	
<b>RESTRICTED PROGRAM REVENUE</b>	
AIG Program	\$ 40,200
Kannapolis City Schools - Staff Reimbursements	19,632
State Textbooks	1,818,648
ROTC	217,000
EC Medicaid / Behavior Healthcare Grant	147,472
Head Start	1,153,980
More at Four	510,840
Regional Alternative Licensing Center (RALC)	142,536
Communities In Schools Grant - PLC	148,069
Cabarrus County Appropriations - Special Olympics	52,500
Sports Medicine - Cabarrus Hospital	31,500
Emergent Literacy / Other Grants	43,403
Bible Teaching Associations	363,900
<b>TOTAL RESTRICTED REVENUE</b>	<b>\$ 4,689,680</b>
<b>Fund Balance - Appropriated</b>	<b>\$ 689,402</b>
<b>Total Local Current Expense Budget (Before Consolidated Facilities &amp; Operations)</b>	<b>\$ 40,996,486</b>
<b>Consolidated Facilities &amp; Operations Budget</b>	<b>\$ 8,427,635</b>
<b>TOTAL LOCAL CURRENT EXPENSE BUDGET REVENUES</b>	<b>\$ 49,424,121</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>5100 - Regular Instructional Services</b>	
<b>100 - Salaries</b>	
120 Teachers to reduce class size	3,480,000
Teachers - 6 Bible ( R)	266,500
Teachers - 8 JROTC	433,300
Substitute Teachers – Regular Teachers Absence	405,000
Substitute Teachers – Bible ( R)	5,600
Supplements - Classroom Teachers	3,055,000
Supplements - Athletics, Music, Drama	576,000
Academic Supplements - Grade / Department Chairpersons	120,000
Supplements - Bible Teachers ( R)	13,100
Longevity Pay	2,200
Longevity Pay - Bible Teachers ( R)	6,100
Bonus Leave Payoff Provision	5,000
Annual Leave Payoff Provision	15,000
Short Term Disability Payments – First Six Months	20,000
Extra Responsibility - Summer Band, Athletic Directors, ESL, ROTC	100,000
Supplements - ROTC	10,000
Planning Period Stipends Provision	20,000
<b>100 - Salaries Total</b>	<b>8,532,800</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	656,300
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	638,700
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	562,800
Employer's Life Insurance Cost	6,000
<b>200 - Employer Provided Benefits Total</b>	<b>1,863,800</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>300 - Purchased Services</b>	
EAP Program	37,500
Workshop Expenses/Allowable Travel	267,642
Staff Development - JNFMS Grant ( R)	559
Workshop Expenses/Allowable Travel - CCHS Grant ( R)	8,896
Pre-Employment Screening	190,000
Travel Reimbursement - Itinerant Teachers and Staff	25,000
Travel Reimbursement - CTE Programs	18,000
Mobile Communication Costs - CTE Programs	1,000
Employee Education Reimbursement for Tuition (50%)	100,000
<b>300 - Purchased Services Total</b>	<b>648,597</b>
<b>400 - Supplies and Materials</b>	
Supplies and Materials - CTE Programs	13,300
Supplies and Materials - Schools ADM Allocation	3,246,500
Supplies and Materials - NSF Grant ( R)	6,270
Supplies and Materials - JNFMS Grant ( R)	609
Supplies and Materials - Health Academy Grant ( R)	3,905
Textbooks - State Allotment for Adoptions and Replacements	1,818,648
Repair Parts, Materials - Legends Grant ( R)	1,567
Furniture and Equipment - Gates Foundation Grant ( R)	10,000
Computer Equipment - CTE Programs	10,000
Computer Equipment - Gates Foundation Grant ( R)	100,000
<b>400 - Supplies and Materials Total</b>	<b>5,210,799</b>
<b>5100 - Regular Instructional Services Total</b>	<b>\$ 16,255,996</b>

**Cabarrus County Schools**  
**Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>5200 - Special Populations Services</b>	
<b>100 - Salaries</b>	
Homebound Instruction Provision - Non-EC Students	25,000
Teachers - EC Program	587,000
Teachers - AIG Program ( R)	91,900
Teacher Assistants – Developmental Day Program	72,687
Substitute Teachers – EC Program	8,000
Substitute Teachers – AIG Program ( R)	2,400
Substitute Teachers – Reading Literacy Grant ( R)	2,662
Supplements - Classroom Teachers	30,400
Supplements - EC Teachers	463,000
Supplements - AIG Teachers ( R)	44,000
Supplements - ESL Teachers	40,000
Supplements - Developmental Day Teachers	11,542
<b>100 - Salaries Total</b>	<b>1,378,591</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	105,848
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	107,486
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	117,975
<b>200 - Employer Provided Benefits Total</b>	<b>331,309</b>
<b>300 - Purchased Services</b>	
Contracted Services - Vocational Rehabilitation Program (Local Share)	31,653
Workshop Expenses/Allowable Travel - Reading Literacy Grant ( R)	2,000
Travel Reimbursement - Psychologists	5,000
<b>300 - Purchased Services Total</b>	<b>38,653</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>400 - Supplies and Materials</b>	
Supplies and Materials - EC Program	2,800
Supplies and Materials - SPEC Program ( R)	10,000
Supplies and Materials - EC Medicaid Services ( R)	17,972
Furniture and Equipment - EC Program	5,500
<b>400 - Supplies and Materials Total</b>	36,272
<b>5200 - Special Populations Services Total</b>	<b>\$ 1,784,825</b>
<b>5300 - Alternative Programs and Services</b>	
<b>100 - Salaries</b>	
Teachers - 6 ISS at High Schools	180,000
Head Start - Director ( R)	64,000
Head Start - Teachers ( R)	243,000
Head Start - Teachers Assistants ( R)	323,300
Head Start - Bus Monitors ( R)	48,000
Head Start - Office Support ( R)	36,400
Head Start - Substitute Teachers ( R)	6,000
Head Start - Supplements ( R)	14,300
Head Start - Longevity Pay ( R)	10,000
Head Start - Nurse Trainer ( R)	5,000
Head Start - Stipends ( R)	6,000
Head Start - Overtime Pay ( R)	8,000
More @ Four - Teachers ( R)	176,300
More @ Four - Teachers Assistants ( R)	114,700
More @ Four - Office Support ( R)	29,000
More @ Four - Substitute Teachers ( R)	4,000

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
More @ Four - Supplements ( R)	9,000
Saturday School Provisions	21,000
Supplements - Alternative School Teachers	7,000
Supplements - Classroom Teachers	18,000
Supplements - Remediation Teachers	68,000
<b>100 - Salaries Total</b>	<b>1,391,000</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	102,600
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	104,400
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	163,200
<b>200 - Employer Provided Benefits Total</b>	<b>370,200</b>
<b>300 - Purchased Services</b>	
Rentals/Leases - Parking Lot at Long School	24,200
Head Start - Contracted Services - Nurses	15,000
Head Start - Contracted Services ( R)	5,200
Head Start - Health Services ( R)	3,000
Head Start - Transportation Services ( R)	64,000
Head Start - Mental Health Services ( R)	5,000
Head Start - Child Liability Insurance ( R)	1,000
Head Start - Dietician Services ( R)	2,000
Head Start - Workshop Expenses/Allowable Travel ( R)	17,140
Head Start - Travel Reimbursement ( R)	1,500
Head Start - Mobile Communication Costs ( R)	5,000
More @ Four - More @ Four - Field trips/Transportation ( R)	7,000
More @ Four - Workshop Expenses/Allowable Travel ( R)	10,000
<b>300 - Purchased Services Total</b>	<b>160,040</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>400 - Supplies and Materials</b>	
Head Start - Supplies and Materials ( R)	20,283
Head Start - Operating Supplies ( R)	10,000
Head Start - Education Supplies ( R)	20,057
Head Start - Health Supplies ( R)	2,000
Head Start - Family Services Supplies ( R)	1,100
Head Start - Disabilities Supplies ( R)	1,000
Head Start - Other Food Purchases ( R)	3,000
Head Start - Technology Equipment ( R)	6,000
More @ Four - Supplies and Materials ( R)	37,000
More @ Four - Playground Maintenance ( R)	8,000
More @ Four - Computer Equipment ( R)	14,340
Supplies and Materials - Emergent Literacy Grant ( R)	7,290
Family Services Supplies - Long School ( R)	12,290
<b>400 - Supplies and Materials Total</b>	142,360
<b>5300 - Alternative Programs and Services Total</b>	\$ 2,063,600
<b>5400 - School Leadership Services</b>	
<b>100 - Salaries</b>	
29 Assistants Principals	1,479,000
Office Support - 103 School Based	2,300,000
Office Support - Performance Learning Center ( R)	29,340
6 Testing Coordinators at Middle Schools	123,000
Supplements - Principals	235,000
Supplements - Assistant Principals	180,000
Employee Allowances Taxable - Secondary Principals Travel	22,000
Longevity Pay	12,000



**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
Salary Differential - Pay above State Level - Principals	59,000
Overtime Pay - Office Support Provision	42,000
<b>100 - Salaries Total</b>	4,481,340
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	343,046
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	351,000
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	568,890
<b>200 - Employer Provided Benefits Total</b>	1,262,936
<b>5400 - School Leadership Services Total</b>	<b>\$ 5,744,276</b>
<b>5500 - Co-Curricular Services</b>	
<b>300 - Purchased Services</b>	
Contracted Services - Sports Medicine Consultant ( R)	63,000
<b>300 - Purchased Services Total</b>	63,000
<b>5500 - Co-Curricular Services Total</b>	<b>\$ 63,000</b>
<b>5800 - School-Based Support Services</b>	
<b>100 - Salaries</b>	
30 NC Wise Data Managers	880,000
Supplements - Media Coordinators	75,000
Supplements - Guidance Counselors	154,000
Supplements - CTE	14,000
Supplements - Remediation Teachers	10,000
Guidance Summer Pay - one month per High School	40,000
Overtime Provision - Data Managers	20,000
<b>100 - Salaries Total</b>	1,193,000

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	91,500
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	93,500
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	125,500
<b>200 - Employer Provided Benefits Total</b>	310,500
<b>300 - Purchased Services</b>	
Contracted Services - Nurses (Partnership with Cabarrus Health Alliance)	670,012
Contracted Services - Middle School Resource Officers	160,000
Workshop Expenses/Allowable Travel - Media Grant ( R)	2,125
<b>300 - Purchased Services Total</b>	832,137
<b>400 - Supplies and Materials</b>	
Supplies and Materials - EC Medicaid Services ( R)	15,500
<b>400 - Supplies and Materials Total</b>	15,500
<b>5800 - School-Based Support Services Total</b>	<b>\$ 2,351,137</b>
<b>6100 - Support and Development Services</b>	
<b>100 - Salaries</b>	
Longevity Pay Provision	20,000
Bonus Leave Payoff Provision	10,000
Annual Leave Payoff Provision	40,000
<b>100 - Salaries Total</b>	70,000

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	5,400
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	5,500
<b>200 - Employer Provided Benefits Total</b>	10,900
<b>300 - Purchased Services</b>	
Travel Reimbursement - Local Itinerant Travel	3,000
<b>300 - Purchased Services Total</b>	3,000
<b>6100 - Support and Development Services Total</b>	\$ 83,900
<b>6200 - Special Population Support and Development Services</b>	
<b>100 - Salaries</b>	
Office Support - AIG Program (Reimbursed by State) ( R)	31,100
Office Support - Emergency Impact Aid Grant ( R)	12,700
<b>100 - Salaries Total</b>	43,800
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	3,400
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	3,500
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	5,800
<b>200 - Employer Provided Benefits Total</b>	12,700
<b>300 - Purchased Services</b>	
Travel Reimbursement - EC Program	1,500
<b>300 - Purchased Services Total</b>	1,500
<b>6200 - Special Population Support and Development Services Total</b>	\$ 58,000

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>6400 - Technology Support Services</b>	
<b>100 - Salaries</b>	
Director - Technology	97,400
2 Office Support - Technology	70,130
13 Technicians - Technology	520,000
Longevity Pay	1,000
Salary Differential - Pay above State Level	6,300
Overtime Pay - Technology	15,000
<b>100 - Salaries Total</b>	<b>709,830</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	54,400
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	55,600
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	67,000
<b>200 - Employer Provided Benefits Total</b>	<b>177,000</b>
<b>300 - Purchased Services</b>	
Telephone Repairs - Technology	30,000
Mobile Communication Costs - Technology	12,000
<b>300 - Purchased Services Total</b>	<b>42,000</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>400 - Supplies and Materials</b>	
Supplies and Materials - Technology Repairs	168,000
Supplies and Materials - Technology Operating Supplies	14,000
Computer Software and Supplies - Technology	88,000
Furniture and Equipment - Technology	25,000
Computer Equipment - Technology	302,000
<b>400 - Supplies and Materials Total</b>	597,000
<b>6400 - Technology Support Services Total</b>	\$ 1,525,830
<b>6500 - Operational Support Services</b>	
<b>100 - Salaries</b>	
Director - Construction (50%)	44,100
Monitors - Middle School Buses	35,000
Office Support - Construction	33,400
Office Support - Transportation	28,400
Substitute - Bus Drivers	20,000
Courier Service - Part Time	25,000
Bus Drivers - Provision for Local in excess of State Funding	400,000
40 Custodians - School Based	920,000
11 Transportation Planner//Mechanics	326,600
Manager - Construction Quality Control (50%)	28,700
Employee Allowances Taxable - Bus Monitor	3,000
Employee Allowances Taxable - Principal Bus Travel	21,780
Employee Allowances Taxable - Bus Driver Attendance Bonus	53,000
Longevity Pay	9,100
Overtime Pay - Custodians	25,000
Overtime Pay - Transportation	15,000
<b>100 - Salaries Total</b>	1,988,080

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	152,500
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	156,100
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	226,000
<b>200 - Employer Provided Benefits Total</b>	<b>534,600</b>
<b>300 - Purchased Services</b>	
Contract Cleaning - Education Center and PLC	48,000
Contract Custodians - Temporary	24,000
Contracted Services - Growth Planning and Traffic Control	50,000
Contracted Services - Uniforms	10,000
Workshop Expenses/Allowable Travel - Transportation Bus Training	20,000
Public Utilities - Electric Services	5,330,000
Public Utilities - Natural Gas	280,000
Waste Management Services	120,000
Travel Reimbursement - Extra miles	10,000
Telephone Service	317,500
Mobile Communication Costs - Transportation Bus Drivers	65,000
<b>300 - Purchased Services Total</b>	<b>6,274,500</b>
<b>400 - Supplies and Materials</b>	
Supplies and Materials - Education center	66,000
Supplies and Materials - Custodial	217,000
Supplies and Materials - Transportation	6,000
Furniture and Equipment - Education Center	9,000
Furniture and Equipment - Custodial	4,000
<b>400 - Supplies and Materials Total</b>	<b>302,000</b>

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>500 - Capital Outlay</b>	
Purchase of Equipment - Air Quality Grant ( R)	33,403
<b>500 - Capital Outlay Total</b>	33,403
<b>6500 - Operational Support Services</b>	\$ 9,132,583
<b>6600 - Financial and Human Resource Services</b>	
<b>100 - Salaries</b>	
Director - RALC ( R)	72,800
Lead Teacher Coordinator - HR	45,000
Office Support - Workers Compensation	32,700
Office Support - RALC ( R)	29,600
Salary Differential - Pay above State Level	16,924
Salary Differential - Pay above State Level	10,174
<b>100 - Salaries Total</b>	207,198
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	16,600
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	16,900
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	16,783
Employer's Workers' Compensation Insurance Cost	182,000
<b>200 - Employer Provided Benefits Total</b>	232,283
<b>300 - Purchased Services</b>	
Contracted Services - Computer Maintenance, Supplies, Software and Training	40,000
Contracted Services - HR Consultant	67,000
Travel Reimbursement - RALC ( R)	1,000
Telephone Service - RALC ( R)	2,100

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
Liability Insurance	148,000
Vehicle Insurance	94,000
Property Insurance	200,000
Fidelity Bond Premium	1,000
<b>300 - Purchased Services Total</b>	<b>553,100</b>
<b>400 - Supplies and Materials</b>	
Supplies and Materials - RALC ( R)	12,636
Computer Software and Supplies - AESOP	32,000
Computer Equipment - Provision for Upgrades	25,000
<b>400 - Supplies and Materials Total</b>	<b>69,636</b>
<b>6600 - Financial and Human Resource Services Total</b>	<b>\$ 1,062,217</b>
<b>6800 - System-wide Pupil Support Services</b>	
<b>300 - Purchased Services</b>	
Contracted Services - Student Services - SSMT / Hearing Officer	25,000
<b>300 - Purchased Services Total</b>	<b>25,000</b>
<b>6800 - System-wide Pupil Support Services</b>	<b>\$ 25,000</b>
<b>6900 - Policy, Leadership and Public Relations Services</b>	
<b>100 - Salaries</b>	
Supplements - Cabinet	23,700
Supplements - Superintendent	3,000
Longevity Pay	3,000
Salary Differential - Pay above State Level	21,314
Salary Differential - Pay above State Level	34,268
<b>100 - Salaries Total</b>	<b>85,282</b>



**Cabarrus County Schools**  
**Local Current Expense Budget Detail**

Expenditure - Function & Object Detail	2007 - 2008 Budget
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	5,900
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries	5,900
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	
<b>200 - Employer Provided Benefits Total</b>	11,800
<b>300 - Purchased Services</b>	
Superintendent Search Provision	12,000
Legal Services Provision	214,000
Audit Services Provision	36,000
Board of Education - Training	13,500
Board Of Education - Meeting Allowance	39,200
Deferred Compensation - Superintendent	6,540
Board of Education - Travel Allowance	11,300
<b>300 - Purchased Services Total</b>	332,540
<b>6900 - Policy, Leadership and Public Relations Services Total</b>	\$ 429,622
<b>7100 - Community Services</b>	
<b>100 - Salaries</b>	
Special Olympics Coordinator ( R)	39,900
<b>100 - Salaries Total</b>	39,900
<b>200 - Employer Provided Benefits</b>	
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries ( R)	3,100
Employer's Retirement Cost at 7.83% of All Full Time Employee Salaries ( R)	3,200
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees ( R)	4,200
<b>200 - Employer Provided Benefits Total</b>	10,500

**Cabarrus County Schools  
Local Current Expense Budget Detail**

<b>Expenditure - Function &amp; Object Detail</b>	<b>2007 - 2008 Budget</b>
<b>300 - Purchased Services</b>	
Travel Reimbursement - Special Olympics ( R)	1,200
<b>300 - Purchased Services Total</b>	1,200
<b>400 - Supplies and Materials</b>	
Supplies and Materials - Special Olympics ( R)	900
<b>400 - Supplies and Materials Total</b>	900
<b>7100 - Community Services Total</b>	\$ 52,500
<b>8100 - Payments to Other Governmental Units</b>	
<b>700 - Transfers</b>	
Transfers to Charter Schools	364,000
<b>700 - Transfers Total</b>	364,000
<b>8100 - Payments to Other Governmental Units Total</b>	\$ 364,000
<b>Total Local Current Expense Budget (Before Consolidated Facilities &amp; Operations)</b>	<b>\$ 40,996,486</b>
<b>Consolidated Facilities &amp; Operations Budget</b>	<b>\$ 8,427,635</b>
<b>Total Local Current Expense Budget</b>	<b>\$ 49,424,121</b>

**CABARRUS COUNTY SCHOOLS**  
**PROPOSED CONSOLIDATED FACILITIES & OPERATIONS PROPOSED BUDGET**  
**2007 - 2008**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08
<b><u>REVENUES</u></b>									
<b>Cabarrus County:</b>									
Maintenance and Grounds	\$ 5,582,776	\$ 517,224	\$ 6,100,000	\$ 1,241,123	\$ 197,877	\$ 1,439,000	\$ 6,823,899	\$ 715,101	\$ 7,539,000
<b>Kannapolis City Schools:</b>									
Rowan County Share	236,110	3,910	240,020	52,488	3,512	56,000	288,598	7,422	296,020
<b>Deferred Revenue:</b>	143,458	57,404	200,862	275,636	64,123	339,759	419,094	121,527	540,621
<b>TOTAL REVENUES</b>	<b>\$ 5,962,344</b>	<b>\$ 578,538</b>	<b>\$ 6,540,882</b>	<b>\$ 1,569,247</b>	<b>\$ 265,512</b>	<b>\$ 1,834,759</b>	<b>\$ 7,531,591</b>	<b>\$ 844,050</b>	<b>\$ 8,375,641</b>
<b><u>EXPENDITURES</u></b>									
<b>Salaries:</b>									
Director of Facilities & Operations	\$ 84,408	\$ 3,792	\$ 88,200		\$ -		\$ 84,408	\$ 3,792	\$ 88,200
Facilities / Grounds / Const Managers	233,868	7,132	241,000	51,804	2,096	53,900	285,672	9,228	294,900
Clerical	128,508	8,192	136,700				128,508	8,192	136,700
Technicians / Summer Workers	1,195,000	149,000	1,344,000	187,700	76,300	264,000	1,382,700	225,300	1,608,000
Longevity	15,000	-	15,000	3,000	-	3,000	18,000	-	18,000
Overtime	40,000	10,000	50,000	6,000	-	6,000	46,000	10,000	56,000
<b>Subtotal Salaries</b>	<b>\$ 1,696,784</b>	<b>\$ 178,116</b>	<b>\$ 1,874,900</b>	<b>\$ 248,504</b>	<b>\$ 78,396</b>	<b>\$ 326,900</b>	<b>\$ 1,945,288</b>	<b>\$ 256,512</b>	<b>\$ 2,201,800</b>
<b>Matching Benefits:</b>									
FICA	\$ 129,800	\$ 13,700	\$ 143,500	\$ 19,000	\$ 6,100	\$ 25,100	\$ 148,800	\$ 19,800	\$ 168,600
Retirement	121,200	25,800	147,000	17,800	7,800	25,600	139,000	33,600	172,600
Hospitalization Insurance	170,000	39,200	209,200	31,000	19,200	50,200	201,000	58,400	259,400
<b>Subtotal Matching Benefits</b>	<b>\$ 421,000</b>	<b>\$ 78,700</b>	<b>\$ 499,700</b>	<b>\$ 67,800</b>	<b>\$ 33,100</b>	<b>\$ 100,900</b>	<b>\$ 488,800</b>	<b>\$ 111,800</b>	<b>\$ 600,600</b>

**CABARRUS COUNTY SCHOOLS**  
**PROPOSED CONSOLIDATED FACILITIES & OPERATIONS PROPOSED BUDGET**  
**2007 - 2008**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08
<b>Other Operating Costs:</b>									
Provision for Insurance	\$ 76,000	\$ 14,000	\$ 90,000	\$ 11,000	\$ 4,000	\$ 15,000	\$ 87,000	\$ 18,000	\$ 105,000
Provision for Contract Services	145,000	655,000	800,000	586,000	14,000	600,000	731,000	669,000	1,400,000
Staff Training	10,000	5,000	15,000		-		10,000	5,000	15,000
Contract Services - Safety		180,000	180,000				-	180,000	180,000
Office Expense / Supplies	20,000	2,862	22,862	12,000	-	12,000	32,000	2,862	34,862
Custodial Supplies	220,000	25,000	245,000				220,000	25,000	245,000
Maintenance and Repairs	1,529,560	(716,140)	813,420	102,343	41,067	143,410	1,631,903	(675,073)	956,830
Vehicle Gasoline and Repairs	140,000	-	140,000	9,000	6,000	15,000	149,000	6,000	155,000
Maintenance Equipment/Tools	20,000	-	20,000	20,000	20,000	40,000	40,000	20,000	60,000
Technology Automation	25,000	15,000	40,000		-		25,000	15,000	40,000
Capital Maintenance Projects (Details Attached)	1,559,000	141,000	1,700,000				1,559,000	141,000	1,700,000
Improvement to Existing Site (Details Attached)				372,600	148,949	521,549	372,600	148,949	521,549
Maintenance Vehicles	100,000	-	100,000	140,000	(80,000)	60,000	240,000	(80,000)	160,000
<b>Subtotal Other Operating Costs</b>	<b>\$ 3,844,560</b>	<b>\$ 321,722</b>	<b>\$ 4,166,282</b>	<b>\$ 1,252,943</b>	<b>\$ 154,016</b>	<b>\$ 1,406,959</b>	<b>\$ 5,097,503</b>	<b>\$ 475,738</b>	<b>\$ 5,573,241</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,962,344</b>	<b>\$ 578,538</b>	<b>\$ 6,540,882</b>	<b>\$ 1,569,247</b>	<b>\$ 265,512</b>	<b>\$ 1,834,759</b>	<b>\$ 7,531,591</b>	<b>\$ 844,050</b>	<b>\$ 8,375,641</b>

**CABARRUS COUNTY SCHOOLS**  
**PROPOSED CONSOLIDATED FACILITIES & OPERATIONS PROPOSED BUDGET**  
**2007 - 2008**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Parks & Recreation						TOTAL		
	Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08				Budget 06 - 07	Increase/ (Decrease)	Budget 07 - 08
<b><u>REVENUES</u></b>									
Parks & Recreation Allotment	\$ 50,000	\$ -	\$ 50,000				\$ 50,000	\$ -	\$ 50,000
Deferred Revenue:		1,994	1,994				-	1,994	1,994
<b>TOTAL REVENUES</b>	<b>\$ 50,000</b>	<b>\$ 1,994</b>	<b>\$ 51,994</b>				<b>\$ 50,000</b>	<b>\$ 1,994</b>	<b>\$ 51,994</b>
<b><u>EXPENDITURES</u></b>									
Athletic Facilities Maintenance	\$ 50,000	\$ 1,994	\$ 51,994				\$ 50,000	\$ 1,994	\$ 51,994
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>\$ 1,994</b>	<b>\$ 51,994</b>				<b>\$ 50,000</b>	<b>\$ 1,994</b>	<b>\$ 51,994</b>