

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, 2008 and ending June 30, 2009:

Instructional Services	
Regular Instructional Services	\$ 15,369,374
Special Populations Services	2,689,138
Alternative Programs & Services	2,542,571
School Leadership Services	6,647,863
Co-Curricular Services	99,300
Student Services - Certified	2,474,752
System-Wide Support Services	
Support & Development Services	93,443
Special Population Support Services	61,005
Technology Support Services	1,559,000
Operational Support Services	19,501,733
Financial & Human Resource Services	1,174,466
System-Wide Pupil Support Services	25,000
Policy, Leadership, & Public Relations Services	552,982
Ancillary Services	
Community Services	55,000
Non-Programmed Charges	
Payments to Other Government Units	<u>466,000</u>
 Total Local Current Expense Fund Appropriation	 \$ 53,311,627

SECTION 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Federal Funds	\$ 1,538,938
State Funds	-
Local Funds	51,112,708
Fund Balance Appropriated	<u>659,981</u>
 Total Local Current Expense Fund Revenues	 \$ 53,311,627

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, 2008 and ending June 30, 2009:

Instructional Services	
Regular Instructional Services	\$ 93,449,272
Special Populations Services	18,376,889
Alternative Programs & Services	3,882,456
School Leadership Services	6,673,462
Student Services - Certified	6,891,397
System-Wide Support Services	
Support & Development Services	707,428
Special Population Support Services	368,516
Operational Support Services	9,932,174
Financial & Human Resource Services	1,366,268
System-Wide Pupil Support Services	203,000
Policy, Leadership, & Public Relations Services	<u>902,368</u>
 Total State Public School Fund Appropriation	 \$142,753,230

SECTION 4 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

State Funds	\$142,753,230
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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, 2008 and ending June 30, 2009:

Instructional Services	
Regular Instructional Services	\$ 786,750
Special Populations Services	4,208,008
Alternative Programs & Services	1,800,628
Student Services - Certified	98,731
System-Wide Support Services	
Support & Development Services	19,500
Special Population Support Services	320,486
Alternative Programs & Services	214,630
Operational Support Services	1,065,913
Financial & Human Resource Services	32,024
Total Federal Grants Fund Appropriation	\$ 8,546,670

SECTION 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Federal Funds	\$ 8,546,670
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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, 2008 and ending June 30, 2009:

Ancillary Services	
Nutrition Services	\$ 12,514,892
Total Child Nutrition Fund Appropriation	\$ 12,514,892

SECTION 8 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Local Funds	\$ 6,855,017
Federal Funds	<u>5,659,875</u>
Total Child Nutrition Fund Revenue	\$ 12,514,892

SECTION 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Kids Plus Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ancillary Services	
Community Services	\$ 3,642,652
Total Kids Plus Fund Appropriation	\$ 3,642,652

SECTION 10 - The following revenues are estimated to be available to the Kids Plus Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Local Funds	\$ 3,572,652
Federal Funds	<u>70,000</u>

Total Kids Plus Fund Revenue \$ 3,642,652

SECTION 11 - 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, 2008 and ending June 30, 2009:

Capital Outlay	
Regular Instructional Services	\$ 3,581,471
Operational Support Services	4,355,566
Capital Outlay	<u>42,086,639</u>

Total Capital Outlay \$ 50,023,676

SECTION 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

State Funds	\$ 1,431,204
Local Funds	48,592,472
Fund Balance Appropriated	<u>-</u>

Total Capital Outlay Fund Revenue \$ 50,023,676

SECTION 13 - All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

SECTION 14 - 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 15 - 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 25th day of September, 2008.

CABARRUS COUNTY SCHOOLS
THE UNIFORM BUDGET - FISCAL YEAR 09

Summary of Revenues and Expenditures

Unit No. 130

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
							2008 - 09
<u>REVENUES</u>							
State Sources	-	142,753,230	-	-		1,431,204	144,184,434
Federal Sources	1,538,938	-	8,546,670	5,659,875	70,000	-	15,815,483
Local Sources	51,112,708	-	-	6,855,017	3,572,652	48,592,472	110,132,849
Total Operating Revenues	52,651,646	142,753,230	8,546,670	12,514,892	3,642,652	50,023,676	270,132,766
Fund Balance - Appropriated	659,981	-	-	-		-	659,981
TOTAL REVENUES	53,311,627	142,753,230	8,546,670	12,514,892	3,642,652	50,023,676	270,792,747
<u>EXPENDITURES</u>							
5000 INSTRUCTIONAL SERVICES							
5100 Regular Instructional Services	15,369,374	93,449,272	786,750			3,581,471	113,186,867
5200 Special Populations Services	2,689,138	18,376,889	4,208,008				25,274,035
5300 Alternative Programs & Services	2,542,571	3,882,456	1,800,628				8,225,655
5400 School Leadership Services	6,647,863	6,673,462					13,321,325
5500 Co-Curricular Services	99,300						99,300
5800 Student Services - Certified	2,474,752	6,891,397	98,731				9,464,880
5900 Other Instructional Programs							-
SUBTOTAL INSTRUCTIONAL PROGRAMS (5000)	29,822,998	129,273,476	6,894,117	-		3,581,471	169,572,062

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET 2008 - 09
6000 SYSTEM-WIDE SUPPORT SERVICES							
6100 Support & Development Services	93,443	707,428	19,500				820,371
6200 Special Population Support & Development	61,005	368,516	320,486				750,007
6300 Alternative Programs & Services Support			214,630				214,630
6400 Technology Support Services	1,559,000						1,559,000
6500 Operational Support Services	19,501,733	9,932,174	1,065,913			4,355,566	34,855,386
6600 Financial & Human Resource Services	1,174,466	1,366,268	32,024				2,572,758
6800 System-Wide Pupil Support Services	25,000	203,000					228,000
6900 Policy, Leadership & Public Relations Services	552,982	902,368					1,455,350
SUB-TOTAL SUPPORT SERVICES (6000)	22,967,629	13,479,754	1,652,553	-	-	4,355,566	42,455,502
7000 ANCILLARY SERVICES							
7100 Community Services	55,000				3,642,652		3,697,652
7200 Nutrition Services				12,514,892			12,514,892
SUB-TOTAL COMMUNITY SERVICES (7000)	55,000	-	-	12,514,892	3,642,652	-	16,212,544
8000 NON-PROGRAMMED CHARGES							
8100 Payments to Other Governmental Units	466,000						466,000
8200 Unbudgeted Funds							-
8900 Other Non-Programmed Chgs.							-
SUB-TOTAL NON-PROG. CHGS (8000)	466,000	-	-	-	-	-	466,000
TOTAL OPERATING EXPENDITURES	53,311,627	142,753,230	8,546,670	12,514,892	3,642,652	7,937,037	228,706,108
CAPITAL OUTLAY EXPENDITURES							
9000 CAPITAL OUTLAY							
9000 Capital Outlay						42,086,639	42,086,639
TOTAL CAPITAL OUTLAY (9000)	-	-	-	-	-	42,086,639	42,086,639
TOTAL OPERATING & CAPITAL OUTLAY EXPENDITURES	53,311,627	142,753,230	8,546,670	12,514,892	3,642,652	50,023,676	270,792,747

**CABARRUS COUNTY SCHOOLS
THE UNIFORM BUDGET - FISCAL YEAR 09**

Summary of Revenues and Expenditures

Unit No. 130

LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS 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

	142,753,230					142,753,230
						-
						-
						-
						-
						-
					1,431,204	1,431,204
-	142,753,230	-	-		1,431,204	144,184,434

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

						-
						-
				70,000		70,000
		213,433				213,433
						-
						-

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	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
						-
		69,807				69,807
						-
						-
		73,317				73,317
		120,565				120,565
		2,449,601				2,449,601
						-
						-
						-
						-
		217				217
						-
		4,765,464				4,765,464
						-
						-
						-
						-
		604,765				604,765
		229,425				229,425
		20,076				20,076
						-
						-
1,152,938						1,152,938
162,000						162,000
						-
						-

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	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
						-
						-
						-
			4,991,000			4,991,000
			45,000			45,000
						-
						-
						-
			623,875			623,875
						-
						-
						-
						-
224,000						224,000
1,538,938	-	8,546,670	5,659,875	70,000	-	15,815,483

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

45,138,891						45,138,891
						-
						-
						-
240,000					6,287,533	6,527,533

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	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
				3,566,000		3,566,000
						-
						-
						-
42,000						42,000
						-
			227,921			227,921
			24,165			24,165
						-
			4,249,720			4,249,720
			109,211			109,211
						-
						-
			1,900,000			1,900,000
						-
						-
						-
			325,000			325,000
						-
						-
						-

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	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
	1,900,000						1,900,000
	1,200						1,200
	8,000						8,000
							-
	200,000			17,000	6,652	2,300	225,952
							-
							-
				2,000		210,000	212,000
						42,086,639	42,086,639
						6,000	6,000
							-
							-
	685,585						685,585
	2,897,032						2,897,032
	51,112,708	-	-	6,855,017	3,572,652	48,592,472	110,132,849
	52,651,646	142,753,230	8,546,670	12,514,892	3,642,652	50,023,676	270,132,766
	659,981						659,981
							-
	53,311,627	142,753,230	8,546,670	12,514,892	3,642,652	50,023,676	270,792,747

**Cabarrus County Schools
Capital Outlay Budget Summary**

2008 - 2009

Project	Total Budget	Amount Paid thru 6/30/08	2008-09 Budget Balance	FUNDING SOURCES					
				1/2 Cent Sales Tax	State Public School	County Bond	County Appropriation (COPS)	State / Local Appropriation	Total Sources
Regular Capital Outlay:									
Current Year	5,366,134		5,366,134	3,500,000	1,000,000			866,134	5,366,134
Carryover	2,139,699		2,139,699	2,139,699					2,139,699
State Capital Outlay:									
School Buses	431,204		431,204					431,204	431,204
County Bond Projects:									
Hickory Ridge High	40,618,700	39,989,686	629,014			629,014			629,014
Concord High Media Center	2,293,551	2,243,551	50,000			50,000			50,000
Northwest High Science Lab	4,002,179	3,437,912	564,267			564,267			564,267
W R Odell Elementary	13,892,077	13,752,344	139,733			139,733			139,733
C E Boger Elementary	14,566,166	14,428,396	137,770			137,770			137,770
C A Furr Elementary	15,418,614	15,165,035	253,579			253,579			253,579
									-
County COPS Projects:									
Cox Mill High	46,866,570	18,654,138	28,212,432				28,212,432		28,212,432
Bus Garage Replacement	8,233,524	431,316	7,802,208				7,802,208		7,802,208
A T Allen Replacement	534,299	850	533,449				533,449		533,449
Hickory Ridge Area Middle	4,016,850	2,848,500	1,168,350				1,168,350		1,168,350
Lower Rocky River Elementary	468,965	232,792	236,173				236,173		236,173
Mt. Pleasant Middle Replacement	1,552,585	53,685	1,498,900				1,498,900		1,498,900
Odell Area Elementary	700,764	-	700,764				700,764		700,764
Northwest Area Middle	160,000	-	160,000				160,000		160,000
									-
Total All Projects	161,261,881	111,238,205	50,023,676	5,639,699	1,000,000	1,774,363	40,312,276	1,297,338	50,023,676

**Cabarrus County Schools
 Summary of Capital Outlay Budget
 2008 - 2009**

Vehicles and Mobile Units	\$ 2,914,204
New Construction	42,086,639
Furniture and Equipment	347,500
Technology Equipment	2,535,634
2007 - 2008 Carryover Projects	2,139,699
TOTAL CAPITAL OUTLAY BUDGET	\$ 50,023,676

**Cabarrus County Schools
Capital Outlay
2008 - 2009**

Proj. #	Vehicles and Mobile Units	
	State Lease - New School Buses	\$ 431,204
801.01	Relocation of Mobile Units	700,000
901.08	Purchase (13) New School Bus	1,020,500
901.09	Purchase (3) New EC/Lift School Buses	247,500
901.10'	Purchase (4) New Activity Buses	325,500
901.11	Purchase (15) Bus Digital Video Camera Systems	22,500
901.12	Purchase 20 Ton Wrecker	145,000
901.13	Purchase Construction Vehicle	22,000
TOTAL VEHICLES AND MOBILE UNITS		\$ 2,914,204

**Cabarrus County Schools
Capital Outlay
2008 - 2009**

Proj. #	New Construction	
504.04	Hickory Ridge High School	629,014
504.05	W R Odell Replacement	139,733
504.08	C A Furr Elementary	253,579
504.09	Northwest Cabarrus High Science Center	564,267
504.11	C E Boger Elementary	137,770
504.10	Concord High Media Center	50,000
998	Cox Mill High School	28,212,432
992	Bus Garage Replacement	7,802,208
991	Northwest Area Middle School	160,000
993	Mt. Pleasant Middle Replacement	1,498,900
994	Odell Area Elementary School	700,764
995	Lower Rocky River Area Elementary School	236,173
996	Hickory Ridge Area Middle School	1,168,350
997	A. T. Allen Elementary Replacement	533,449
TOTAL NEW CONSTRUCTION		\$ 42,086,639

**Cabarrus County Schools
Capital Outlay
2008 - 2009**

Proj. #	Furniture & Equipment	
506.01	ADM Allotment	\$ 136,000
606.05	Band Instruments / Uniforms	90,000
907.01	Concord Middle - Telephone System	50,000
907.02	Technology Center - Telephone System	15,000
904.01	Signage - Education Center Lobby and Board Room	5,000
904.02	Custodial Equipment - System-Wide	31,500
904.03	Pianos / Keyboards for Chorus / Drama - System-Wide	20,000
TOTAL FURNITURE AND EQUIPMENT		\$ 347,500

**Cabarrus County Schools
Capital Outlay
2008- 2009**

Proj. #	Technology Equipment	
607.01	Technology Equipment Lease	\$ 1,000,000
607.02	Technology Upgrades - School Treasurers	15,000
607.03	Technology Upgrades - NC Wise Data Managers	20,000
607.07	Connect Ed System	115,000
807.02	ZARCA Survey Tool	28,500
807.03	Technology for New Schools and System-Wide Needs	129,462
807.05	E-Rate Technology System Infrastructure Upgrades	414,672
907.03	Transportation Information Management System (TIMS) Upgrade	5,000
907.04	Departmental (5) Laptops	6,000
907.05	Technology for System-Wide Needs	500,000
907.06	Technology Purchases (Local Fund Replacement)	302,000
TOTAL TECHNOLOGY EQUIPMENT		\$ 2,535,634

**Cabarrus County Schools
Capital Outlay
2008 - 2009**

Proj. #	2007 - 2008 Carryover Projects	
607.04	Administrative Software and Hardware	\$ 20,837
801.02	Purchase (24) New School Buses	1,850,000
801.03	Purchase (3) New EC/Lift School Buses	248,000
801.04	Pre-K Harness Seats	6,862
506.01	ADM Allocation - NWHS (received from school in June for FY 09)	14,000
TOTAL 2007-2008 CARRYOVER PROJECTS		\$ 2,139,699

**CABARRUS COUNTY SCHOOLS
DIRECT CURRENT EXPENSE BUDGET
FUNDING PROJECTIONS
2008 - 2009**

Projected Funding Increases

	Projected Funding
Appropriation Increase from Cabarrus County:	
➤ Operating Expense	\$ 3,988,000
➤ Charter School Allocation	102,000
Total Projected Revenue Increase	\$ 4,090,000

Cabarrus County Schools
Local Current Expense Continuation Items
Listed in Priority Order
2008 - 2009

Priority Number	Category	Actual Budgetary Impact
CONTINUATION ITEMS		
1	Provision for staffing for Cox Mill Area High planning (includes benefits) <ul style="list-style-type: none"> ➤ Principal - 9 months (12 months total minus 3 months paid by state) ➤ Assistant Principals - 12 months (6 months x 2 staff) ➤ Athletic Director - 6 months ➤ Support Staff - 8 months (4 months x 2 staff) ➤ Transportation Planner - 3 months 	68,000 80,000 39,000 33,000 20,000
2	Provision for Certified employee supplements due to growth <ul style="list-style-type: none"> ➤ 80 Certified at \$2,100 plus benefits 	194,000
3	Raises for locally funded positions to match State increases <ul style="list-style-type: none"> ➤ Teachers and Certified \$6,064,000 x 3% plus benefits ➤ Support Staff \$5,885,000 x 5.5% plus benefits (includes allowance for 11 and 12 month staff to receive \$110 month pay increase for equitable pay increases) 	210,000 393,000
4	Provision for increase in legal fees	80,000
5	Provision for proposed increase in utility costs (per power company notification) <ul style="list-style-type: none"> ➤ \$5,300,000 x 3% 	212,000
6	Provision for supplemental funding for Time Warner Communications for district internet/intranet	132,000

Priority Number	Category	Actual Budgetary Impact
7	Provision to fund Sports Medicine Coordinator (50%) (previously funded by NEMC contract)	44,000
8	Provision for additional Exceptional Children (EC) funds due to caps: <ul style="list-style-type: none"> ➤ Autism Specialist ➤ (3) Speech Therapists ➤ (7) Teachers for self contained ➤ (4) Teacher Assistants for self contained ➤ (3) Individual Assistants / Teacher Assistants 	55,000 203,000 182,000 118,000 91,000
9	Provision to fund transportation shortage due to State caps: (Capped expenditures per DPI for 2007 - 2008 \$721,042) <ul style="list-style-type: none"> ➤ Addition of Bus Drivers to minimize the use of Teacher Assistants 	418,000
10	Provision for increase in instructional supplies to reflect growth <ul style="list-style-type: none"> ➤ ADM Increase 1,403 x \$179 ➤ Elimination of student supply fees continued 1,403 x \$6 	252,000 9,000
11	Provision to increase technology maintenance operating budget to reflect growth <ul style="list-style-type: none"> ➤ ADM increase 1,403 x \$54 	76,000

Priority Number	Category	Actual Budgetary Impact
12	Provision for increase in supplements to help recruit and retain Certified staff (includes benefits) <ul style="list-style-type: none"> ➤ Teachers and Certified \$4,171,000 x 5% ➤ Principals and Assistant Principals \$415,000 x 5% ➤ High School Principals (a competitive schedule for recruitment) ➤ Athletic Supplements - \$570,000 x 5% 	240,000 24,000 25,000 34,000

TOTAL CONTINUATION COSTS	\$ 3,232,000
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Other New Items	
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new	Provision for increase in employer retirement costs to match the state <ul style="list-style-type: none"> ➤ \$18,306,000 x .0031 (7.83 to 8.14) 	57,000
new	Provision to replace At-Risk funds (PRC 069) reduced by State <ul style="list-style-type: none"> ➤ Planning allotment reduced from \$3,328,459 to actual allotment of \$3,200,014 	130,000
new	Provision for fuel <ul style="list-style-type: none"> ➤ State funded \$3.23 per gallon, current average \$4.00 per gallon per Steve Beechum @ DPI (July 28, 2008) 	300,000

TOTAL NEW ITEMS	\$ 487,000
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Priority Number	Category	Actual Budgetary Impact
EXPANSION ITEMS		
13	Provision for additional support positions to accommodate growth (including benefits) <ul style="list-style-type: none"> ➤ Demographic Planner and Student Assignments Administrative Assistant ➤ Project Manager ➤ Construction Accountant 	46,000 97,000 57,000
14	Provision for travel allowance <ul style="list-style-type: none"> ➤ Elementary Principals (18 @ \$1,000) ➤ Elementary and Middle Assistant Principals (48 @ \$500) 	18,000 24,000
15	Provision for increase in employee life insurance from \$1,000 to \$5,000	12,000
16	Provision for increase in supplements to help recruit and retain Athletic staff <ul style="list-style-type: none"> ➤ Athletic Supplements <ul style="list-style-type: none"> - Athletic directors to recover lost coaching supplement 	15,000
TOTAL EXPANSION ITEMS		\$ 269,000
TOTAL LOCAL CURRENT EXPENSE CONTINUATION ITEMS		\$ 3,988,000

**Cabarrus County Schools
Local Current Expense Budget
Other State Required Items - Charter Schools
2008 - 2009**

	Category	Estimated Budgetary Impact																								
OTHER STATE REQUIRED OPERATING ITEMS:																										
	Provision for county students enrolled to attend State charter schools 300 @ \$1,553 = \$466,000. Less: Prior year funding (\$364,000)	\$ 102,000																								
TOTAL OTHER STATE REQUIRED OPERATING ITEMS		\$ 102,000																								
	Projected Charter School enrollment (2008 - 2009) <table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding-left: 40px;">Carolina International (Harrisburg)</td><td style="text-align: right;">178</td></tr> <tr><td style="padding-left: 40px;">Charlotte Secondary School</td><td style="text-align: right;">1</td></tr> <tr><td style="padding-left: 40px;">Children's Community School (Davidson)</td><td style="text-align: right;">30</td></tr> <tr><td style="padding-left: 40px;">Community Charter (Charlotte)</td><td style="text-align: right;">3</td></tr> <tr><td style="padding-left: 40px;">Gray Stone- Pfeiffer University (Misenheimer)</td><td style="text-align: right;">25</td></tr> <tr><td style="padding-left: 40px;">Kipp Charlotte Charter School</td><td style="text-align: right;">2</td></tr> <tr><td style="padding-left: 40px;">Lake Norman (Huntersville)</td><td style="text-align: right;">10</td></tr> <tr><td style="padding-left: 40px;">Metrolina Regional (Charlotte)</td><td style="text-align: right;">20</td></tr> <tr><td style="padding-left: 40px;">Pine Lake Charter School</td><td style="text-align: right;">5</td></tr> <tr><td style="padding-left: 40px;">Queens Grant (Mint Hill)</td><td style="text-align: right;">25</td></tr> <tr><td style="padding-left: 40px;">Socrates Academy (Charlotte)</td><td style="text-align: right;">1</td></tr> <tr><td style="padding-left: 40px;">Total</td><td style="text-align: right;">300</td></tr> </table>	Carolina International (Harrisburg)	178	Charlotte Secondary School	1	Children's Community School (Davidson)	30	Community Charter (Charlotte)	3	Gray Stone- Pfeiffer University (Misenheimer)	25	Kipp Charlotte Charter School	2	Lake Norman (Huntersville)	10	Metrolina Regional (Charlotte)	20	Pine Lake Charter School	5	Queens Grant (Mint Hill)	25	Socrates Academy (Charlotte)	1	Total	300	
Carolina International (Harrisburg)	178																									
Charlotte Secondary School	1																									
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Total	300																									

**Cabarrus County Schools
Local Current Expense Budget
Other Local Items - County Special Olympics
2008 - 2009**

	Category	Estimated Budgetary
OTHER LOCAL OPERATING ITEMS:		
	Provision for Special Olympics Budget ➤ Current Budget \$52,500 plus salary & benefits increase of \$2,500	\$ 55,000
TOTAL OTHER LOCAL OPERATING ITEMS		\$ 55,000

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

Revenue - Detail Of Sources:	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
UNRESTRICTED REVENUE			
Cabarrus County Appropriations	\$ 32,642,891	\$ 4,090,000	\$ 36,732,891
Fines and Forfeitures	1,600,000	300,000	1,900,000
Interest on Investments	275,000	(75,000)	200,000
Indirect Cost - Child Nutrition	330,000	(20,000)	310,000
Indirect Cost - Chapter I	20,130	2,455	22,585
Indirect Cost - Exceptional Children	15,000	-	15,000
Rental Income - Houses	1,200	-	1,200
Miscellaneous	8,000	-	8,000
Tuition - Out of County	25,900	16,100	42,000
Indirect Cost - Kids Plus	332,000	6,000	338,000
Sales Tax Refund	180,000	60,000	240,000
Deferred Revenue - Medicaid Reimbursement	94,000	56,000	150,000
TOTAL UNRESTRICTED REVENUE	\$ 35,524,121	\$ 4,435,555	\$ 39,959,676

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

Revenue - Detail Of Sources, Continued:	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
RESTRICTED PROGRAM REVENUE			
AIG Program	\$ 40,200	\$ 2,800	\$ 43,000
Kannapolis City Schools - Staff Reimbursements	19,632	808	20,440
Piedmont Healthcare		114,000	114,000
ROTC (50%)	217,000	7,000	224,000
EC Medicaid / Behavior Healthcare Grant	147,472	(135,472)	12,000
Head Start	1,153,980	(1,042)	1,152,938
More at Four	510,840	306,160	817,000
Regional Alternative Licensing Center (RALC)	142,536	7,464	150,000
Communities In Schools Grant - PLC	148,069	(110,006)	38,063
Cabarrus County Appropriations - Special Olympics	52,500	2,500	55,000
Sports Medicine - Cabarrus Hospital	31,500	(31,500)	-
Emergent Literacy / Other Grants	43,403	70,497	113,900
Bible Teaching Associations	363,900	14,300	378,200
Deferred Revenue - Other	93,283	(28,687)	64,596
TOTAL RESTRICTED REVENUE	\$ 2,964,315	\$ 218,822	\$ 3,183,137
Fund Balance - Appropriated	\$ 689,402	\$ (29,421)	\$ 659,981
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 39,177,838	\$ 4,624,956	\$ 43,802,794
Consolidated Facilities & Operations Budget	\$ 8,427,635	\$ 1,081,198	\$ 9,508,833
TOTAL LOCAL CURRENT EXPENSE BUDGET REVENUES	\$ 47,605,473	\$ 5,706,154	\$ 53,311,627

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
5100 - Regular Instructional Services			
100 - Salaries			
120 Teachers to reduce class size	3,480,000	180,000	3,660,000
Teachers - 6 Bible (R)	266,500	8,800	275,300
Teachers - 8 JROTC	433,300	14,700	448,000
Substitute Teachers – Regular Teachers Absence	405,000	1,000	406,000
Substitute Teachers - Bible (R)	5,600	700	6,300
Supplements - Classroom Teachers	3,055,000	336,000	3,391,000
Supplements - Athletics, Music, Drama	576,000	49,000	625,000
Academic Supplements - Grade / Department Chairpersons	120,000	-	120,000
Supplements - Bible Teachers (R)	13,100	1,400	14,500
Longevity Pay	2,200	(1,200)	1,000
Longevity Pay - Bible Teachers (R)	6,100	700	6,800
Bonus Leave Payoff Provision	5,000	-	5,000
Annual Leave Payoff Provision	15,000	-	15,000
Short Term Disability Payments – First Six Months	20,000	-	20,000
Extra Responsibility - Summer Band, Athletic Directors, ESL, ROTC	100,000	-	100,000
Supplements - ROTC	10,000	10,000	20,000
Planning Period Stipends Provision	20,000	-	20,000
100 - Salaries Total	8,532,800	601,100	9,133,900
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	656,300	45,800	702,100
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	638,700	72,900	711,600
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	562,800	-	562,800
Employer's Life Insurance Cost	6,000	12,000	18,000
200 - Employer Provided Benefits Total	1,863,800	130,700	1,994,500

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
300 - Purchased Services			
EAP Program	37,500	10,500	48,000
Workshop Expenses/Allowable Travel	267,642	24,949	292,591
Staff Development - JNFMS Grant (R)	559	190	749
Workshop Expenses/Allowable Travel - CCHS Grant (R)	8,896	4,922	13,818
Pre-Employment Screening	190,000	-	190,000
Travel Reimbursement - Itinerant Teachers and Staff	25,000	-	25,000
Travel Reimbursement - CTE Programs	18,000	10,000	28,000
Mobile Communication Costs - CTE Programs	1,000	500	1,500
Employee Education Reimbursement for Tuition (50%)	100,000	-	100,000
300 - Purchased Services Total	648,597	51,061	699,658
400 - Supplies and Materials			
Supplies and Materials - CTE Programs	13,300	(5,000)	8,300
Supplies and Materials - Schools ADM Allocation	3,246,500	261,000	3,507,500
Supplies and Materials - NSF Grant (R)	6,270	(1,839)	4,431
Supplies and Materials - Other Grants (R)	609	13,552	14,161
Supplies and Materials - Health Academy Grant (R)	3,905	(2,251)	1,654
Repair Parts, Materials - Legends Grant (R)	1,567	(1,297)	270
Furniture and Equipment - Gates Foundation Grant (R)	10,000	(10,000)	-
Computer Equipment - CTE Programs	10,000	(5,000)	5,000
Computer Equipment - Gates Foundation Grant (R)	100,000	(100,000)	-
400 - Supplies and Materials Total	3,392,151	149,165	3,541,316
5100 - Regular Instructional Services Total	\$ 14,437,348	\$ 932,026	\$ 15,369,374

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
5200 - Special Populations Services			
100 - Salaries			
Homebound Instruction Provision - Non-EC Students	25,000	-	25,000
Teachers - EC Program	587,000	267,000	854,000
Speech Therapists - EC Program		154,300	154,300
Teachers - AIG Program	91,900	14,600	106,500
Teacher Assistants - EC Program		168,000	168,000
Teacher Assistants - Developmental Day Program	72,687	(3,687)	69,000
Substitute Teachers - EC Program	8,000	5,000	13,000
Substitute Teachers - AIG Program	2,400	300	2,700
Substitute Teachers - Reading Literacy Grant (R)	2,662	(2,662)	-
Supplements - Classroom Teachers	30,400	100	30,500
Supplements - EC Teachers	463,000	72,300	535,300
Supplements - AIG Teachers	44,000	6,000	50,000
Supplements - ESL Teachers	40,000	11,000	51,000
Supplements - Developmental Day Teachers	11,542	5,458	17,000
Extra Responsibility - EC Program Speech Therapists		20,000	20,000
100 - Salaries Total	1,378,591	697,709	2,096,300
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	105,848	56,552	162,400
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	107,486	64,314	171,800
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	117,975	75,425	193,400
200 - Employer Provided Benefits Total	331,309	196,291	527,600
300 - Purchased Services			
Contracted Services - Vocational Rehabilitation Program (Local Share)	31,653	2,285	33,938
Workshop Expenses/Allowable Travel - Reading Literacy Grant (R)	2,000	(2,000)	-
Travel Reimbursement - Psychologists	5,000	-	5,000
300 - Purchased Services Total	38,653	285	38,938

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
400 - Supplies and Materials			
Supplies and Materials - EC Program	2,800	-	2,800
Supplies and Materials - SPEC Program (R)	10,000	-	10,000
Supplies and Materials - EC Medicaid Services (R)	17,972	(9,972)	8,000
Furniture and Equipment - EC Program	5,500	-	5,500
400 - Supplies and Materials Total	36,272	(9,972)	26,300
5200 - Special Populations Services Total	\$ 1,784,825	\$ 904,313	\$ 2,689,138
5300 - Alternative Programs and Services			
100 - Salaries			
Teachers - 6 ISS at High Schools	180,000	15,000	195,000
Head Start - Director (R)	64,000	1,736	65,736
Head Start - Teachers (R)	243,000	(119,940)	123,060
Head Start - Teachers Assistants (R)	323,300	25,240	348,540
Head Start - Bus Monitors (R)	48,000	(45,200)	2,800
Head Start - Office Support (R)	36,400	22,460	58,860
Head Start - Substitute Teachers (R)	6,000	20,000	26,000
Head Start - Supplements (R)	14,300	(684)	13,616
Head Start - Longevity Pay (R)	10,000	2,000	12,000
Head Start - Nurse Trainer (R)	5,000	(5,000)	-
Head Start - Stipends (R)	6,000	1,400	7,400
Head Start - Overtime Pay (R)	8,000	-	8,000
More @ Four - Teachers (R)	176,300	111,500	287,800
More @ Four - Teachers Assistants (R)	114,700	25,100	139,800
More @ Four - Office Support (R)	29,000	200	29,200
More @ Four - Substitute Teachers (R)	4,000	11,000	15,000

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
More @ Four - Supplements (R)	9,000	7,000	16,000
Saturday School Provisions	21,000	-	21,000
Supplements - Alternative School Teachers	7,000	-	7,000
Supplements - Classroom Teachers	18,000	11,300	29,300
Supplements - Remediation Teachers	68,000	(3,000)	65,000
100 - Salaries Total	1,391,000	80,112	1,471,112
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	102,600	6,051	108,651
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	104,400	10,539	114,939
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	163,200	19,536	182,736
200 - Employer Provided Benefits Total	370,200	36,126	406,326
300 - Purchased Services			
Rentals/Leases - Parking Lot at Long School	24,200	6,400	30,600
Head Start - Contracted Services - Nurses	15,000	(15,000)	-
Head Start - Contracted Services (R)	5,200	4,600	9,800
Head Start - Health Services (R)	3,000	5,000	8,000
Head Start - Transportation Services (R)	64,000	48,000	112,000
Head Start - Mental Health Services (R)	5,000	(5,000)	-
Head Start - Child Liability Insurance (R)	1,000	(300)	700
Head Start - Dietician Services (R)	2,000	7,100	9,100
Head Start - Workshop Expenses/Allowable Travel (R)	17,140	17,860	35,000
Head Start - Travel Reimbursement (R)	1,500	-	1,500
Head Start - Mobile Communication Costs (R)	5,000	-	5,000
More @ Four - More @ Four - Field trips/Transportation (R)	7,000	60,000	67,000
More @ Four - Workshop Expenses/Allowable Travel (R)	10,000	-	10,000
300 - Purchased Services Total	160,040	128,660	288,700

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

Expenditure - Function & Object Detail		2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
400 - Supplies and Materials				
Head Start - Supplies and Materials	(R)	20,283	(6,283)	14,000
Head Start - Operating Supplies	(R)	10,000	-	10,000
Head Start - Education Supplies	(R)	20,057	27,943	48,000
Head Start - Health Supplies	(R)	2,000	3,000	5,000
Head Start - Family Services Supplies	(R)	1,100	9,350	10,450
Head Start - Disabilities Supplies	(R)	1,000	-	1,000
Head Start - Other Food Purchases	(R)	3,000	12,000	15,000
Head Start - Technology Equipment	(R)	6,000	9,450	15,450
More @ Four - Supplies and Materials	(R)	37,000	4,300	41,300
More @ Four - Playground Maintenance	(R)	8,000	-	8,000
More @ Four - Computer Equipment	(R)	14,340	45,660	60,000
Supplies and Materials - Emergent Literacy Grant	(R)	7,290	(290)	7,000
Family Services Supplies - Long School	(R)	12,290	(1,057)	11,233
Provision to Replace At-Risk Funding Reduced by State			130,000	130,000
400 - Supplies and Materials Total		142,360		376,433
5300 - Alternative Programs and Services Total		\$ 2,063,600	\$ 478,971	\$ 2,542,571
5400 - School Leadership Services				
100 - Salaries				
34 Assistants Principals		1,479,000	244,000	1,723,000
Principal (Cox Mill High - Planning)			49,500	49,500
Office Support - 108 School Based		2,300,000	270,000	2,570,000
Office Support - Performance Learning Center	(R)	29,340	(80)	29,260
6 Testing Coordinators at Middle Schools		123,000	11,000	134,000
Supplements - Principals		235,000	27,000	262,000
Supplements - Assistant Principals		180,000	38,000	218,000
Employee Allowances Taxable - Principals Travel @ \$1,000, AP Travel @ \$500		22,000	44,000	66,000
Longevity Pay		12,000	(12,000)	-

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
Salary Differential - Pay above State Level - Principals	59,000	17,000	76,000
Extra Pay - High School Principal Recruitment and Retention		25,000	25,000
Overtime Pay - Office Support Provision	42,000	4,000	46,000
100 - Salaries Total	4,481,340	717,420	5,198,760
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	343,046	54,792	397,838
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	351,000	72,682	423,682
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	568,890	58,693	627,583
200 - Employer Provided Benefits Total	1,262,936	186,167	1,449,103
5400 - School Leadership Services Total	\$ 5,744,276	\$ 903,587	\$ 6,647,863
5500 - Co-Curricular Services			
100 - Salaries			
Sports Medicine Coordinator		82,100	82,100
100 - Salaries Total		82,100	82,100
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries		6,300	6,300
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries		6,700	6,700
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees		4,200	4,200
200 - Employer Provided Benefits Total		17,200	17,200
300 - Purchased Services			
Contracted Services - Sports Medicine Consultant (R)	63,000	(63,000)	-
300 - Purchased Services Total	63,000		-
5500 - Co-Curricular Services Total	\$ 63,000	\$ 36,300	\$ 99,300

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
5800 - School-Based Support Services			
100 - Salaries			
31 NC Wise Data Managers	880,000	94,000	974,000
Supplements - Media Coordinators	75,000	8,000	83,000
Supplements - Guidance Counselors	154,000	15,000	169,000
Supplements - CTE	14,000	(9,000)	5,000
Supplements - Remediation Teachers	10,000	(2,000)	8,000
Supplements - EC Speech		2,700	2,700
Guidance Summer Pay - One Month per High School	40,000	-	40,000
Overtime Provision - Data Managers	20,000	-	20,000
100 - Salaries Total	1,193,000	108,700	1,301,700
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	91,500	9,200	100,700
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	93,500	13,600	107,100
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	125,500	4,200	129,700
200 - Employer Provided Benefits Total	310,500	27,000	337,500
300 - Purchased Services			
Contracted Services - Nurses (Partnership with Cabarrus Health Alliance)	670,012	9	670,021
Contracted Services - Middle School Resource Officers	160,000	-	160,000
Workshop Expenses/Allowable Travel - Media Grant (R)	2,125	(594)	1,531
300 - Purchased Services Total	832,137	(585)	831,552
400 - Supplies and Materials			
Supplies and Materials - EC Medicaid Services (R)	15,500	(11,500)	4,000
400 - Supplies and Materials Total	15,500	(11,500)	4,000
5800 - School-Based Support Services Total	\$ 2,351,137	\$ 123,615	\$ 2,474,752

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
6100 - Support and Development Services			
100 - Salaries			
Longevity Pay Provision	20,000	-	20,000
Bonus Leave Payoff Provision	10,000	-	10,000
Annual Leave Payoff Provision	40,000	-	40,000
100 - Salaries Total	70,000	-	70,000
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	5,400	-	5,400
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	5,500	100	5,600
200 - Employer Provided Benefits Total			
300 - Purchased Services			
Travel Reimbursement - Local Itinerant Travel	3,000	-	3,000
300 - Purchased Services Total	3,000	-	3,000
400 - Supplies and Materials			
Long School Operations Account (R)		9,443	9,443
400- Supplies and Materials Total		9,443	9,443
6100 - Support and Development Services Total	\$ 83,900	\$ 9,543	\$ 93,443

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
6200 - Special Population Support and Development Services			
100 - Salaries			
Office Support - AIG Program (Reimbursed by State)	31,100	2,000	33,100
Office Support - Emergency Impact Aid Grant (R)	12,700	(9,695)	3,005
Office Support - Admin		10,400	10,400
Overtime Provision - AIG Program (Reimbursed by State)		500	500
100 - Salaries Total	43,800	3,205	47,005
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	3,400	(100)	3,300
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	3,500	100	3,600
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	5,800	(200)	5,600
200 - Employer Provided Benefits Total	12,700	(200)	12,500
300 - Purchased Services			
Travel Reimbursement - EC Program	1,500	-	1,500
300 - Purchased Services Total	1,500	-	1,500
6200 - Special Population Support and Development Services Total	\$ 58,000	\$ 3,005	\$ 61,005
6400 - Technology Support Services			
100 - Salaries			
Director - Technology	97,400	2,700	100,100
2 Office Support - Technology	70,130	2,770	72,900
7 Technicians - Technology	520,000	(177,000)	343,000
Longevity Pay	1,000	(1,000)	-
Salary Differential - Pay above State Level	6,300	600	6,900
Overtime Pay - Technology	15,000	-	15,000
100 - Salaries Total	709,830	(171,930)	537,900

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	54,400	(13,100)	41,300
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	55,600	(11,700)	43,900
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	67,000	(25,100)	41,900
200 - Employer Provided Benefits Total	177,000	(49,900)	127,100
300 - Purchased Services			
Contract Services - Desktop Maintenance and Repairs		345,000	345,000
Telephone Repairs - Technology	30,000	-	30,000
Internet/Intranet - System-wide	-	132,000	132,000
Mobile Communication Costs - Technology	12,000	-	12,000
300 - Purchased Services Total	42,000	477,000	519,000
400 - Supplies and Materials			
Supplies and Materials - Technology Repairs	168,000	70,000	238,000
Supplies and Materials - Technology Operating Supplies	14,000	6,000	20,000
Computer Software and Supplies - Technology	88,000	4,000	92,000
Furniture and Equipment - Technology	25,000	-	25,000
Computer Equipment - Technology (Moved to Capital Outlay Fund)	302,000	(302,000)	-
400 - Supplies and Materials Total	597,000	(222,000)	375,000
6400 - Technology Support Services Total	\$ 1,525,830	\$ 33,170	\$ 1,559,000
6500 - Operational Support Services			
100 - Salaries			
Director - Construction (50%)	44,100	2,300	46,400
Director - Transportation (50%)		33,700	33,700
Growth Planning Coordinator		40,000	40,000
Monitors - Middle School Buses	35,000	-	35,000
Office Support - Construction	33,400	1,300	34,700
Office Support - Transportation	28,400	(28,400)	-
Substitute - Bus Drivers	20,000	-	20,000

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
Courier Service - Part Time	25,000	-	25,000
Bus Drivers - Provision for Local in excess of State Funding	400,000	350,000	750,000
33 Custodians - School Based	920,000	(154,000)	766,000
12 Transportation Planner//Mechanics/Office Support	326,600	53,400	380,000
Manager - Construction Quality Control (50%)	28,700	5,300	34,000
Manager - Construction Project Manager		80,000	80,000
Employee Allowances Taxable - Bus Monitor	3,000	-	3,000
Employee Allowances Taxable - Principal Bus Travel	21,780	220	22,000
Employee Allowances Taxable - Bus Driver Attendance Bonus	53,000	5,000	58,000
Longevity Pay	9,100	(9,100)	-
Overtime Pay - Custodians	25,000	-	25,000
Overtime Pay - Transportation	15,000	-	15,000
100 - Salaries Total	1,988,080	379,720	2,367,800
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	152,500	29,600	182,100
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	156,100	34,600	190,700
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	226,000	(22,200)	203,800
200 - Employer Provided Benefits Total	534,600	42,000	576,600
300 - Purchased Services			
Contract Cleaning - Education Center and PLC	48,000	-	48,000
Contract Custodians - Temporary	24,000	-	24,000
Contracted Services - Traffic Control	50,000	(40,000)	10,000
Contracted Services - Uniforms	10,000	-	10,000
Workshop Expenses/Allowable Travel - Transportation Bus Training	20,000	-	20,000
Public Utilities - Electric Services	5,330,000	212,000	5,542,000
Public Utilities - Natural Gas	280,000	-	280,000
Waste Management Services	120,000	-	120,000

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
Travel Reimbursement - Extra miles	10,000	-	10,000
Telephone Service	317,500	-	317,500
Mobile Communication Costs - Transportation Bus Drivers	65,000	-	65,000
300 - Purchased Services Total	6,274,500	172,000	6,446,500
400 - Supplies and Materials			
Supplies and Materials - Education center	66,000	-	66,000
Supplies and Materials - Custodial	217,000	-	217,000
Supplies and Materials - Transportation	6,000	-	6,000
Provision for School Bus Fuel Costs Above State Funding		300,000	300,000
Furniture and Equipment - Education Center	9,000	-	9,000
Furniture and Equipment - Custodial	4,000	-	4,000
400 - Supplies and Materials Total	302,000	300,000	602,000
500 - Capital Outlay			
Purchase of Equipment - Air Quality Grant (R)	33,403	(33,403)	-
500 - Capital Outlay Total	33,403	(33,403)	-
6500 - Operational Support Services	\$ 9,132,583	\$ 860,317	\$ 9,992,900
6600 - Financial and Human Resource Services			
100 - Salaries			
Director - RALC (R)	72,800	2,000	74,800
Assistant Director - HR		80,700	80,700
Lead Teacher Coordinator - HR	45,000	12,400	57,400
Office Support - Workers Compensation	32,700	1,300	34,000
Office Support - RALC (R)	29,600	1,300	30,900
Construction Accountant - Finance		45,000	45,000
Salary Differential - Pay above State Level - Finance	16,924	(13,172)	3,752
Salary Differential - Pay above State Level - HR	10,174	2,340	12,514
100 - Salaries Total	207,198	131,868	339,066

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	16,600	9,600	26,200
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	16,900	11,000	27,900
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees	16,783	8,417	25,200
Employer's Workers' Compensation Insurance Cost	182,000	5,000	187,000
200 - Employer Provided Benefits Total	232,283	34,017	266,300
300 - Purchased Services			
Contracted Services - Computer Maintenance, Supplies, Software and Training	40,000	-	40,000
Contracted Services - HR Consultant	67,000	(67,000)	-
Travel Reimbursement - RALC (R)	1,000	1,000	2,000
Telephone Service - RALC (R)	2,100	1,400	3,500
Liability Insurance	148,000	(6,000)	142,000
Vehicle Insurance	94,000	(8,000)	86,000
Property Insurance	200,000	20,000	220,000
Fidelity Bond Premium	1,000	-	1,000
300 - Purchased Services Total	553,100	(58,600)	494,500
400 - Supplies and Materials			
Supplies and Materials - RALC (R)	12,636	964	13,600
Computer Software and Supplies - AESOP	32,000	4,000	36,000
Computer Equipment - Provision for Upgrades	25,000	-	25,000
400 - Supplies and Materials Total	69,636	4,964	74,600
6600 - Financial and Human Resource Services Total	\$ 1,062,217	\$ 112,249	\$ 1,174,466
6800 - System-wide Pupil Support Services			
300 - Purchased Services			
Contracted Services - Student Services - SSMT / Hearing Officer	25,000	-	25,000
300 - Purchased Services Total	25,000	-	25,000
6800 - System-wide Pupil Support Services	\$ 25,000	\$ -	\$ 25,000

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
6900 - Policy, Leadership and Public Relations Services			
100 - Salaries			
Demographic Planner/Student Assignments Administrative Assistant		36,000	36,000
Supplements - Cabinet	23,700	(8,000)	15,700
Supplements - Superintendent	3,000	9,000	12,000
Longevity Pay	3,000	(3,000)	-
Salary Differential - Pay above State Level - Superintendent	21,314	3,568	24,882
Salary Differential - Pay above State Level - Assistant Superintendents	34,268	(2,868)	31,400
100 - Salaries Total	85,282	34,700	119,982
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	5,900	3,700	9,600
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries	5,900	4,100	10,000
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees		4,200	4,200
200 - Employer Provided Benefits Total	11,800	12,000	23,800
300 - Purchased Services			
Superintendent Search Provision / Moving Allowance	12,000	(5,100)	6,900
Legal Services Provision	214,000	80,000	294,000
Audit Services Provision	36,000	-	36,000
Board of Education - Training	13,500	-	13,500
Board Of Education - Meeting Allowance	39,200	4,200	43,400
Deferred Compensation - Superintendent	6,540	(6,540)	-
Board of Education - Travel Allowance	11,300	4,100	15,400
300 - Purchased Services Total	332,540	76,660	409,200
6900 - Policy, Leadership and Public Relations Services Total	\$ 429,622	\$ 123,360	\$ 552,982

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
7100 - Community Services			
100 - Salaries			
Special Olympics Coordinator (R)	39,900	1,300	41,200
100 - Salaries Total	39,900	1,300	41,200
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries (R)	3,100	100	3,200
Employer's Retirement Cost at 8.14% of All Full Time Employee Salaries (R)	3,200	200	3,400
Employer's Hospitalization Insurance Cost at \$4,183 of All Full Time Employees (R)	4,200	-	4,200
200 - Employer Provided Benefits Total	10,500	300	10,800
300 - Purchased Services			
Travel Reimbursement - Special Olympics (R)	1,200	1,000	2,200
300 - Purchased Services Total	1,200	1,000	2,200
400 - Supplies and Materials			
Supplies and Materials - Special Olympics (R)	900	(100)	800
400 - Supplies and Materials Total	900	(100)	800
7100 - Community Services Total	\$ 52,500	\$ 2,500	\$ 55,000

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

Expenditure - Function & Object Detail	2007 - 2008 Budget	Increase / Decrease	2008 - 2009 Budget
8100 - Payments to Other Governmental Units			
700 - Transfers			
Transfers to Charter Schools	364,000	102,000	466,000
700 - Transfers Total	364,000	102,000	466,000
8100 - Payments to Other Governmental Units Total	\$ 364,000	\$ 102,000	\$ 466,000
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 39,177,838	\$ 4,624,956	\$ 43,802,794
Consolidated Facilities & Operations Budget	\$ 8,427,635	\$ 1,081,198	\$ 9,508,833
Total Local Current Expense Budget	\$ 47,605,473	\$ 5,706,154	\$ 53,311,627

**CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2008 - 2009**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09
<u>REVENUES</u>									
Cabarrus County:									
Maintenance and Grounds	\$ 6,100,000	\$ 630,000	\$ 6,730,000	\$ 1,439,000	\$ 132,000	\$ 1,571,000	\$ 7,539,000	\$ 762,000	\$ 8,301,000
Kannapolis City Schools:									
Rowan County Share	240,020	980	241,000	56,000	-	56,000	296,020	980	297,000
Deferred Revenue:	200,862	376,512	577,374	339,759	(80,313)	259,446	540,621	296,199	836,820
TOTAL REVENUES	\$ 6,540,882	\$ 1,007,492	\$ 7,548,374	\$ 1,834,759	\$ 51,687	\$ 1,886,446	\$ 8,375,641	\$ 1,059,179	\$ 9,434,820
<u>EXPENDITURES</u>									
Salaries:									
Director of Facilities & Operations	\$ 88,200	\$ 4,500	\$ 92,700				\$ 88,200	\$ 4,500	\$ 92,700
Facilities / Grounds / Const Managers	241,000	22,300	263,300	53,900	1,500	55,400	294,900	23,800	318,700
Clerical	136,700	6,100	142,800				136,700	6,100	142,800
Technicians / Summer Workers	1,344,000	321,000	1,665,000	264,000	66,000	330,000	1,608,000	387,000	1,995,000
Longevity	15,000	800	15,800	3,000	200	3,200	18,000	1,000	19,000
Overtime	50,000	15,000	65,000	6,000	1,000	7,000	56,000	16,000	72,000
Subtotal Salaries	\$ 1,874,900	\$ 369,700	\$ 2,244,600	\$ 326,900	\$ 68,700	\$ 395,600	\$ 2,201,800	\$ 438,400	\$ 2,640,200
Matching Benefits:									
FICA	\$ 143,500	\$ 28,200	\$ 171,700	\$ 25,100	\$ 5,200	\$ 30,300	\$ 168,600	\$ 33,400	\$ 202,000
Retirement	147,000	35,700	182,700	25,600	5,400	31,000	172,600	41,100	213,700
Hospitalization Insurance	209,200	20,900	230,100	50,200	8,400	58,600	259,400	29,300	288,700
Subtotal Matching Benefits	\$ 499,700	\$ 84,800	\$ 584,500	\$ 100,900	\$ 19,000	\$ 119,900	\$ 600,600	\$ 103,800	\$ 704,400

CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2008 - 2009

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09
Other Operating Costs:									
Provision for Insurance	\$ 90,000	\$ 7,000	\$ 97,000	\$ 15,000	\$ 2,000	\$ 17,000	\$ 105,000	\$ 9,000	\$ 114,000
Provision for Contract Services	800,000	(150,000)	650,000	600,000	-	600,000	1,400,000	(150,000)	1,250,000
Staff Training	15,000	15,000	30,000		5,000	5,000	15,000	20,000	35,000
Contract Services - Safety	180,000	8,000	188,000				180,000	8,000	188,000
Office Expense / Supplies	22,862	(1,362)	21,500				22,862	(1,362)	21,500
Custodial Supplies	245,000	20,000	265,000				245,000	20,000	265,000
Maintenance and Repairs	813,420	272,204	1,085,624	143,410	4,561	147,971	956,830	276,765	1,233,595
Vehicle Gasoline and Repairs	140,000	27,500	167,500	15,000	2,000	17,000	155,000	29,500	184,500
Maintenance Equipment/Tools	20,000	-	20,000	52,000	(22,900)	29,100	72,000	(22,900)	49,100
Technology Automation	40,000	(10,000)	30,000				40,000	(10,000)	30,000
Capital Maintenance Projects (Details Attached)	1,700,000	323,650	2,023,650				1,700,000	323,650	2,023,650
Improvement to Existing Site (Details Attached)				521,549	(46,674)	474,875	521,549	(46,674)	474,875
Maintenance Vehicles	100,000	41,000	141,000	60,000	20,000	80,000	160,000	61,000	221,000
Subtotal Other Operating Costs	\$ 4,166,282	\$ 552,992	\$ 4,719,274	\$ 1,406,959	\$ (36,013)	\$ 1,370,946	\$ 5,573,241	\$ 516,979	\$ 6,090,220
TOTAL EXPENDITURES	\$ 6,540,882	\$ 1,007,492	\$ 7,548,374	\$ 1,834,759	\$ 51,687	\$ 1,886,446	\$ 8,375,641	\$ 1,059,179	\$ 9,434,820

CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2008 - 2009

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Parks & Recreation						TOTAL		
	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09	Budget 07 - 08	Increase/ (Decrease)	Budget 08 - 09
<u>REVENUES</u>									
Athletic Facilities Allotment	\$ 50,000	\$ -	\$ 50,000				\$ 50,000	\$ -	\$ 50,000
Deferred Revenue:	1,994	\$ 22,019	24,013				1,994	22,019	24,013
TOTAL REVENUES	\$ 51,994	\$ 22,019	\$ 74,013				\$ 51,994	\$ 22,019	\$ 74,013
<u>EXPENDITURES</u>									
Athletic Facilities Maintenance	\$ 50,000	\$ 24,013	\$ 74,013				\$ 50,000	\$ 24,013	\$ 74,013
TOTAL EXPENDITURES	\$ 50,000	\$ 24,013	\$ 74,013				\$ 50,000	\$ 24,013	\$ 74,013