

Cabarrus County Schools



LOCAL CURRENT EXPENSE BUDGET
REGULAR CAPITAL OUTLAY BUDGET
2009 - 2010

2009 - 2010
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, 2009 and ending June 30, 2010:

Instructional Services	
Regular Instructional Services	\$ 10,517,565
Special Populations Services	2,557,147
Alternative Programs & Services	2,970,383
School Leadership Services	6,682,329
Co-Curricular Services	99,684
Student Services - Certified	2,548,478
System-Wide Support Services	
Support & Development Services	154,900
Special Population Support Services	4,300
Technology Support Services	1,574,900
Operational Support Services	24,210,486
Financial & Human Resource Services	960,876
System-Wide Pupil Support Services	27,000
Policy, Leadership, & Public Relations Services	567,602
Ancillary Services	
Community Services	55,000
Non-Programmed Charges	
Payments to Other Government Units	<u>566,000</u>
 Total Local Current Expense Fund Appropriation	 \$ 53,496,650

SECTION 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Local Funds	\$ 52,166,174
Federal Funds	<u>1,330,476</u>
 Total Local Current Expense Fund Revenues	 \$ 53,496,650

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, 2009 and ending June 30, 2010:

Instructional Services	
Regular Instructional Services	\$ 85,252,279
Special Populations Services	17,420,922
Alternative Programs & Services	4,110,729
School Leadership Services	5,230,620
Student Services - Certified	6,863,624
System-Wide Support Services	
Support & Development Services	620,097
Special Population Support Services	400,721
Operational Support Services	6,471,651
Financial & Human Resource Services	862,568
System-Wide Pupil Support Services	196,700
Policy, Leadership, & Public Relations Services	<u>947,868</u>
 Total State Public School Fund Appropriation	 \$ 128,377,779

SECTION 4 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

State Funds	\$128,377,779
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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, 2009 and ending June 30, 2010:

Instructional Services	
Regular Instructional Services	\$ 7,514,975
Special Populations Services	5,751,245
Alternative Programs & Services	4,004,720
School Leadership Services	1,639,306
Student Services - Certified	164,698
System-Wide Support Services	
Support & Development Services	2,000
Special Population Support Services	327,672
Alternative Programs & Services	247,960
Operational Support Services	671,956
Financial & Human Resource Services	580,638
Nutrition Services	47,059
Payments to Other Governmental Units	96,010
Total Federal Grants Fund Appropriation	\$ 21,048,239

SECTION 6 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Federal Funds	\$ 21,048,239
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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, 2009 and ending June 30, 2010:

Ancillary Services	
Nutrition Services	<u>\$ 12,488,800</u>
 Total Child Nutrition Fund Appropriation	 \$ 12,488,800

SECTION 8 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Local Funds	\$ 6,688,800
Federal Funds	<u>5,800,000</u>
 Total Child Nutrition Fund Revenue	 \$ 12,488,800

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, 2009 and ending June 30, 2010:

Ancillary Services	
Community Services	<u>\$ 2,979,000</u>
 Total Kids Plus Fund Appropriation	 \$ 2,979,000

SECTION 10 - The following revenues are estimated to be available to the Kids Plus Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Local Funds	<u>\$ 2,979,000</u>
 Total Kids Plus Fund Revenue	 \$ 2,979,000

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, 2009 and ending June 30, 2010:

Capital Outlay	
Regular Instructional Services	\$ 2,899,085
Operational Support Services	1,012,604
Capital Outlay	<u>89,459,366</u>
Total Capital Outlay	\$ 93,371,055

SECTION 12 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

State Funds	\$ 1,012,604
Local Funds	92,319,038
Fund Balance Appropriated	<u>39,413</u>
Total Capital Outlay Fund Revenue	\$ 93,371,055

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 14th day of September, 2009.

2009 - 2010
Uniform Budget

CABARRUS COUNTY SCHOOLS
THE UNIFORM BUDGET - FISCAL YEAR 10

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
							2009 - 10
<u>REVENUES</u>							
State Sources	-	128,377,779	-	-	-	1,012,604	129,390,383
Federal Sources	1,788,476	-	21,048,239	5,800,000	-	-	28,636,715
Local Sources	51,708,174	-	-	6,688,800	2,979,000	92,319,038	153,695,012
Total Operating Revenues	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	93,331,642	311,722,110
Fund Balance - Appropriated	-	-	-	-	-	39,413	39,413
TOTAL REVENUES	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	93,371,055	311,761,523
<u>EXPENDITURES</u>							
5000 INSTRUCTIONAL SERVICES							
5100 Regular Instructional Services	10,517,565	85,252,279	7,514,975	-	-	2,899,085	106,183,904
5200 Special Populations Services	2,557,147	17,420,922	5,751,245	-	-	-	25,729,314
5300 Alternative Programs & Services	2,970,383	4,110,729	4,004,720	-	-	-	11,085,832
5400 School Leadership Services	6,682,329	5,230,620	1,639,306	-	-	-	13,552,255
5500 Co-Curricular Services	99,684	-	-	-	-	-	99,684
5800 Student Services - Certified	2,548,478	6,863,624	164,698	-	-	-	9,576,800
5900 Other Instructional Programs	-	-	-	-	-	-	-
SUBTOTAL INSTRUCTIONAL PROGRAMS (5000)	25,375,586	118,878,174	19,074,944	-	-	2,899,085	166,227,789

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET 2009 - 10
6000 SYSTEM-WIDE SUPPORT SERVICES							
6100 Support & Development Services	154,900	620,097	2,000	-	-	-	776,997
6200 Special Population Support & Development	4,300	400,721	327,672	-	-	-	732,693
6300 Alternative Programs & Services Support	-	-	247,960	-	-	-	247,960
6400 Technology Support Services	1,574,900	-	-	-	-	-	1,574,900
6500 Operational Support Services	24,210,486	6,471,651	671,956	-	-	1,012,604	32,366,697
6600 Financial & Human Resource Services	960,876	862,568	580,638	-	-	-	2,404,082
6800 System-Wide Pupil Support Services	27,000	196,700	-	-	-	-	223,700
6900 Policy, Leadership & Public Relations Services	567,602	947,868	-	-	-	-	1,515,470
SUB-TOTAL SUPPORT SERVICES (6000)	27,500,064	9,499,605	1,830,226	-	-	1,012,604	39,842,499
7000 ANCILLARY SERVICES							
7100 Community Services	55,000	-	-	-	2,979,000	-	3,034,000
7200 Nutrition Services	-	-	47,059	12,488,800	-	-	12,535,859
SUB-TOTAL COMMUNITY SERVICES (7000)	55,000	-	47,059	12,488,800	2,979,000	-	15,569,859
8000 NON-PROGRAMMED CHARGES							
8100 Payments to Other Governmental Units	566,000	-	96,010	-	-	-	662,010
8200 Unbudgeted Funds	-	-	-	-	-	-	-
8900 Other Non-Programmed Chgs.	-	-	-	-	-	-	-
SUB-TOTAL NON-PROG. CHGS (8000)	566,000	-	96,010	-	-	-	662,010
TOTAL OPERATING EXPENDITURES	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	3,911,689	222,302,157
CAPITAL OUTLAY EXPENDITURES							
9000 CAPITAL OUTLAY							
9000 Capital Outlay	-	-	-	-	-	89,459,366	89,459,366
TOTAL CAPITAL OUTLAY (9000)	-	-	-	-	-	89,459,366	89,459,366
TOTAL OPERATING & CAPITAL OUTLAY EXPENDITURES	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	93,371,055	311,761,523

**CABARRUS COUNTY SCHOOLS
THE UNIFORM BUDGET - FISCAL YEAR 10**

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

3400 Lease/Purchase State

3420 1973 Bond Issues

3490 Other State Allocations Restricted to Capital Outlay

Total State Revenues

	128,377,779					128,377,779
						-
						-
						-
						-
					1,012,604	1,012,604
						-
						-
-	128,377,779	-	-	-	1,012,604	129,390,383

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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Federal Revenues

3600 Revenues from Federal Sources - Restricted

3600-017 Voc. Ed Program Improvement		239,862				239,862
3600-044 Sliver Grant		61,412				61,412
3600-048 Drug Free Schools & Commun. Act		94,335				94,335
3600-049 IDEA Pre-0School Handicapped Grant		97,400				97,400
3600-050 ESEA Chapter 1 - LEA Basic Program		3,008,895				3,008,895
3610-057 Abstinence Education		-				-
3600-059 ESEA Chapter 2 - Formula Grant		943				943
3600 -060 IDEA -0 VI-0B - Handicapped		3,196,469				3,196,469
3600-070 IDEA Children with Disabilities		1,645,616				1,645,616
3600-103 Improving Teacher Qualityation		779,297				779,297
3600-104 Language Acquisition		206,723				206,723
3600-105 Title I School Improvement		120,205				120,205
3600-107 Educational Technology		21,014				21,014
3600-111 Language Acquisition		5,435				5,435
3600-140 ARRA - Education Stabilization		6,999,490				6,999,490
3600-141 ARRA - Title I		1,185,795				1,185,795
3600-144 ARRA IDEA VI - B		3,140,529				3,140,529
3600-145 ARRA IDEA Preschool		129,806				129,806
3600-146 ARRA - Education Technology		51,640				51,640
3600-148 ARRA McKinney Vento		16,314				16,314
3600-149 ARRA Child Nutrition		47,059				47,059

3700 Revenues from Federal Sources - Other Restricted Grants

3700 Medicaid Reimbursement Program	200,000					
3700-301 ROTC	222,000					
3700-306 Medicaid Reimbursement	36,000					
3700-309 Head Start Grant	1,208,592					
3700-333 Head Start - ARRA	121,884					

3800 Other Revenues from Federal Sources - Restricted Grants

3811 Regular
 3814 Summer Feeding Program
 3815 Commodities Used

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
			5,100,000			5,100,000
			50,000			50,000
			650,000			650,000
1,788,476	-	21,048,239	5,800,000	-	-	26,848,239

Local Revenues

4100 Local Sources - General

4110 County Appropriation

4140 Other Tax Revenues

4140 Sales Tax Refund
 4210 Tuition and Fees - Out of County

4300 Local Sources - Revenues

4310 Sales Revenues - Child Nutrition

4311 Sales - Breakfast - Full Pay
 4312 Sales - Breakfast - Reduced
 4314 Sales - Lunch - Full Pay
 4315 Sales - Lunch Reduced
 4318 Sales - Supplemental Sales

4320 Catered Meals

4324 Catered Supplements

4330 Supplements

4341 Kindergarten Breakfast

45,877,490						45,877,490
250,000						
40,000				2,978,000		3,018,000
			167,000			167,000
			24,200			24,200
			3,750,000			3,750,000
			114,000			114,000
			2,150,000			2,150,000
			450,000			450,000
			13,600			13,600

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
 4490 Miscellaneous Local Operating Revenues

4800 Local Sources - Restricted

4810 Bond and Note Proceeds
 4811 Cash New School Construction
 4812 COPS New School Construction
 4820 Disposition of School Fixed Assets
 4830 Federal Revenue Sharing
 4880 Indirect Cost Allocated
 4890 Other Restricted Local Sources

Total Local Revenues

Total Operating Revenues

4910 Fund Balance Appropriated

Total Revenues

	LOCAL CURRENT EXPENSE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
	1,700,000						1,700,000
	1,200						1,200
	8,000						8,000
							-
	200,000			15,000	1,000	1,000	217,000
				5,000		395,000	400,000
						8,815,390	8,815,390
						4,360,216	
						76,115,760	
						6,000	6,000
						2,625,672	2,625,672
	716,713						716,713
	2,914,771						2,914,771
	51,708,174	-	-	6,688,800	2,979,000	92,319,038	72,969,036
	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	93,331,642	229,207,658
						39,413	39,413
	53,496,650	128,377,779	21,048,239	12,488,800	2,979,000	93,371,055	229,247,071

2009 - 2010

Capital Outlay Budget

Cabarrus County Schools
Capital Outlay Budget Summary

2009 - 2010

Project	Total Budget	Amount Paid thru 6/30/09	2009-10 Budget Balance	FUNDING SOURCES				
				1/2 Cent Sales Tax	State Public School	County	State / Local Appropriation	Total Sources
Regular Capital Outlay:								
Current Year	2,977,085	-	2,977,085	2,625,672	312,000		39,413	2,977,085
Carryover	-	-	-					
State Capital Outlay:								
School Buses	1,012,604	-	1,012,604				1,012,604	1,012,604
County Projects:								
A T Allen Replacement	16,336,452	1,304,706	15,031,746			15,031,746		15,031,746
A.T. Allen Renovation	50,000	-	50,000			50,000		50,000
Bus Garage Replacement	8,789,712	7,509,708	1,280,004			1,280,004		1,280,004
C A Furr Elementary	17,273,441	16,358,963	914,478			914,478		914,478
C E Boger Elementary	16,206,364	14,493,524	1,712,840			1,712,840		1,712,840
Concord High Media Center	2,430,640	2,351,461	79,179			79,179		79,179
Cox Mill High	46,866,570	41,489,867	5,376,703			5,376,703		5,376,703
Early College	90,000	-	90,000			90,000		90,000
Hickory Ridge Area Middle	27,724,380	3,962,331	23,762,049			23,762,049		23,762,049
Hickory Ridge High	40,561,724	40,296,798	264,926			264,926		264,926
Lower Rocky River Elementary	16,465,435	2,164,793	14,300,642			14,300,642		14,300,642
Northwest Area Middle	28,447,534	2,806,064	25,641,470			25,641,470		25,641,470
Northwest High Science Lab	3,625,034	3,595,652	29,382			29,382		29,382
W R Odell Elementary	14,655,073	13,807,126	847,947			847,947		847,947
								-
Total All Projects	243,512,138	150,140,993	93,371,055	2,625,672	312,000	89,381,366	1,052,017	93,371,055

**Cabarrus County Schools
Capital Outlay
2009 - 2010**

Proj. #	Vehicles and Mobile Units	
	State Lease - New School Buses	\$ 1,012,604
801.01	Relocation of Mobile Units	600,000
TOTAL VEHICLES AND MOBILE UNITS		\$ 1,612,604

**Cabarrus County Schools
Capital Outlay
2009 - 2010**

Proj. #	New Construction	
001.01	Early College	90,000
504.04	Hickory Ridge High School	264,926
504.05	W R Odell Replacement	77,183
504.06	A.T. Allen Renovation	50,000
504.07	C E Boger Elementary	27,171
504.08	C A Furr Elementary	28,567
504.09	Northwest Cabarrus High Science Center	29,382
504.10	Concord High Media Center	79,179
514.12	Technology - Systemwide	\$ 148,000
989	C.E. Boger Elementary	1,685,669
990	C.A. Furr Elementary	885,911
991	Harold E. Winkler Middle	25,641,470
992	Bus Garage Replacement	1,280,004
994	Odell Area Elementary School	700,764
995	Patriots Elementary	14,300,642
996	Hickory Ridge Middle School	23,762,049
997	A. T. Allen Elementary Replacement	15,031,746
998	Cox Mill High School	5,376,703
TOTAL NEW CONSTRUCTION		\$ 89,369,366

**Cabarrus County Schools
Capital Outlay
2009 - 2010**

Proj. #	Furniture & Equipment	
506.01	ADM Allotment	\$ 144,000
TOTAL FURNITURE AND EQUIPMENT		\$ 144,000

**Cabarrus County Schools
Capital Outlay
2009 - 2010**

Proj. #	Technology Equipment	
001.01	E-Rate	\$ 300,000
507.05	E-Rate Plus Carryover	299,340
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
607.04	Admin Software/Hardware	17,917
607.07	Connect Ed System	86,000
807.02	ZARCA Survey Tool	14,000
907.05	Technology for System-Wide Needs	402,828
TOTAL TECHNOLOGY EQUIPMENT		\$ 2,155,085

2009 - 2010

Local Current Expense Budget

**Cabarrus County Schools
Direct Current Expense Budget
Funding Projections
2009 - 2010**

Funding Increases

	Projected Funding
Appropriation Increase from Cabarrus County:	
Operating Expense	\$ 1,881,811
Charter School Allocation	100,000
Special Olympics	2,500
Total New Funding	\$ 1,984,311
Total Revenue Increase	\$ 1,984,311

**Cabarrus County Schools
Local Current Expense Items
Listed in Priority Order
2009 - 2010**

Priority Number	Category	Requestor	Strategic Plan Objective #	Actual Budgetary Impact
Continuation Items				
1	<p>New Schools Operating Costs:</p> <ul style="list-style-type: none"> ➤ Cox Mill High School <ul style="list-style-type: none"> Salaries & Benefits (see detail on page 15) Utilities Telephone Building Insurance Custodial Supplies ➤ Bus Maintenance Facility <ul style="list-style-type: none"> Building Insurance Custodial Supplies (\$5,000 total, 50% from facilities) 	Finance	5.2.1	1,730,270 320,000 12,000 15,000 15,000 3,000 2,500
2	<p>Provision for staffing for new school planning (includes benefits)</p> <ul style="list-style-type: none"> ➤ Hickory Ridge Middle School <ul style="list-style-type: none"> Principal - 6 months (9 months total minus 3 months paid by state) Assistant Principal - 6 months Support Staff - 8 months (4 months x 2 staff) ➤ Northwest Area Middle School <ul style="list-style-type: none"> Principal - 6 months (9 months total minus 3 months paid by state) Assistant Principal - 6 months Support Staff - 8 months (4 months x 2 staff) ➤ A. T. Allen Elementary Replacement School <ul style="list-style-type: none"> Principal - 3 months ➤ Lower Rocky River Elementary <ul style="list-style-type: none"> Principal - 3 months (6 months total minus 3 months paid by state) Assistant Principal - 4 months Support Staff - 8 months (4 months x 2 staff) 	Finance	5.2.1	64,000 32,000 28,000 64,000 32,000 28,000 21,000 21,000 21,000 28,000

**Cabarrus County Schools
Local Current Expense Items
Listed in Priority Order
2009 - 2010**

Priority Number	Category	Requestor	Strategic Plan Objective #	Actual Budgetary Impact
3	Raises for locally funded positions to match State increases ➤ Teachers and Certified \$6,824,700 x 1.8% plus benefits	Finance	5.2.1	-
4	Provision for proposed increase in utility costs (per power company notification) ➤ \$5,542,000 x 7.5%	Finance	5.2.1	416,000
5	Provision for increase in employer retirement costs to match the state ➤ \$18,320,000 x .0040 (8.14% to 8.54%)	Finance	5.2.1	74,000
6	Provision for increase in employer hospitalization costs to match the state ➤ (\$4,460 - \$4,183 = \$277)	Finance	5.2.1	176,000
7	Provision for health insurance for employees affected by the RIF policy ➤ \$4460 x 50 employees	Finance	5.2.1	-
8	Provision for increase in supplements to help recruit and retain Certified staff (includes benefits) ➤ Teachers and Certified \$4,525,000 x 1.8% (to reflect State increase in salaries) ➤ Principals and Assistant Principals \$503,000 x 1.8% (to reflect State increase in salaries) ➤ Athletic Supplements - \$798,000 x 1.8% (to reflect State increase in salaries)	Finance	5.2.1	- - -
TOTAL CONTINUATION COSTS				\$ 3,102,770

**Cabarrus County Schools
Local Current Expense Items
Listed in Priority Order
2009 - 2010**

Priority Number	Category	Requestor	Strategic Plan Objective #	Actual Budgetary Impact
EXPANSION ITEMS				
9	Provision for contracting services ➤ Document Translation and Interpreting Contract Services	C & I	3.3.2	20,000
TOTAL EXPANSION ITEMS				\$ 20,000
OTHER NEW ITEMS				
NEW	Provision to reduce local Exceptional Children expense ➤ Transfer EC teachers from local to federal stimulus funds while maintaining maintenance of fiscal effort.			(240,959)
NEW	Provision to reduce local expense ➤ see attached 2009-2010 Budget Reductions Summary			(1,000,000)
TOTAL NEW ITEMS				\$ (1,240,959)
TOTAL LOCAL CURRENT EXPENSE ITEMS				\$ 1,881,811

**Cabarrus County Schools
Local Current Expense Budget
Other State Required Items - Charter Schools
2009 - 2010**

	Category	Actual Budgetary Impact
OTHER STATE REQUIRED OPERATING ITEMS:		
	Provision for county students enrolled to attend State charter schools 364 @ \$1555 = \$566,020. Less: Prior year funding \$466,000	\$ 100,000
TOTAL OTHER STATE REQUIRED OPERATING ITEMS		\$ 100,000
	Projected Charter School enrollment (2009 - 2010)	
	Carolina International (Harrisburg)	202
	Charlotte Secondary School	6
	Children's Community School (Davidson)	32
	Community Charter (Charlotte)	3
	Crossroads	1
	Gray Stone- Pfeiffer University (Misenheimer)	46
	Kipp Charlotte Charter School	1
	Lake Norman (Huntersville)	18
	Metrolina Regional (Charlotte)	19
	Pine Lake Charter School	11
	Queens Grant (Mint Hill)	22
	Socrates Academy (Charlotte)	1
	Union Academy	2
	Total	364

**Cabarrus County Schools
Local Current Expense Budget
Other Local Items - County Special Olympics
2009 - 2010**

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

**Cabarrus County Schools
Budget Reduction Summary
2009 - 2010**

State discretionary reduction	(\$4,320,333)
Local reduction	(1,000,000)
Savings from transfer of teachers to dollar allotment	800,000

Total budget reduction	(\$4,520,333)
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Category	Actual Budgetary Impact
Classroom Teachers Transfer \$2,000,000 of teachers to Federal funds (31 Early Intervening Services from EC , 6 Title 1)	(\$2,662,050)
Non-Instructional Support (Clerical, Custodial, Subs)	(214,703)
School Building Administration (Principals & Assistant Principals)	(235,024)
Support Personnel - Certified (Media, Counselors, Technology)	(237,544)
Teacher Assistants	(1,059,762)
Staff Development	
➤ Discretionary reduction	(207,548)
➤ Restore funds	207,548
Instructional Supply	
➤ Increase to balance instructional supply allotments	\$50,000
At Risk Student Services	
➤ Combine Yes Center and Drop-out Prevention teachers to one position	(\$261,250)
Textbooks	100,000
Total budget reduction	(\$4,520,333)

**Cabarrus County Schools
Budget Reduction Summary
2009 - 2010**

Program specific reductions	
Central Office Administration	(147,369)
Mentor ➤ Pay from federal funds	(\$31,732)
Transportation of Pupils ➤ Eliminate bus driver mileage bonus ➤ Reduce 2 positions ➤ Sell capital outlay buses to DPI or other LEA's	(278,795)
Student Accountability	(644,781)
Textbooks	(791,511)
Total program specific budget reductions	(\$1,894,188)

2009 - 2010

Local Current Expense Budget

Line Item Detail

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

Revenue - Detail Of Sources:	2008 - 2009 BUDGET	Increase / Decrease	2009 - 2010 Budget
UNRESTRICTED REVENUE			
Cabarrus County Appropriations	\$ 36,732,891	\$ 942,057	\$ 37,674,948
Fines and Forfeitures	1,900,000	(200,000)	1,700,000
Interest on Investments	200,000	0	200,000
Indirect Cost - Child Nutrition	310,000	0	310,000
Indirect Cost - Chapter I	22,585	15,783	38,368
Indirect Cost - Exceptional Children	15,000	58,345	73,345
Rental Income - Houses	1,200	0	1,200
Miscellaneous	8,000	0	8,000
Tuition - Out of County	42,000	(2,000)	40,000
Indirect Cost - Kids Plus	338,000	(43,000)	295,000
Sales Tax Refund	240,000	10,000	250,000
Deferred Revenue - Medicaid Reimbursement	150,000	50,000	200,000
TOTAL UNRESTRICTED REVENUE	\$ 39,959,676	\$ 831,185	\$ 40,790,861

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

Revenue - Detail Of Sources, Continued:			
RESTRICTED PROGRAM REVENUE			
AIG Program	\$ 43,000	\$ 11,400	54,400
Kannapolis City Schools - Staff Reimbursements	20,440	268	20,708
Piedmont Healthcare	114,000	(67,993)	46,007
ROTC (50%)	224,000	(2,000)	222,000
EC Medicaid / Behavior Healthcare Grant	12,000	24,000	36,000
Head Start	1,152,938	177,538	1,330,476
More at Four	817,000	241,320	1,058,320
Regional Alternative Licensing Center (RALC)	150,000	(68,490)	81,510
Communities In Schools Grant - PLC	38,063	523	38,586
Cabarrus County Appropriations - Special Olympics	55,000	0	55,000
Emergent Literacy / Other Grants	113,900	(113,900)	-
Bible Teaching Associations	378,200	(46,646)	331,554
Deferred Revenue - Other	64,596	147,977	212,573
TOTAL RESTRICTED REVENUE	\$ 3,183,137	\$ 303,997	\$ 3,487,134
Fund Balance - Appropriated	\$ 659,981	\$ (659,981)	\$ -
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 43,802,794	\$ 475,201	\$ 44,277,995
Consolidated Facilities & Operations Budget	\$ 9,508,833	\$ (290,178)	\$ 9,218,655
TOTAL LOCAL CURRENT EXPENSE BUDGET REVENUES	\$ 53,311,627	\$ 185,023	\$ 53,496,650

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
5100 - Regular Instructional Services			
100 - Salaries			
Teachers	3,660,000	(3,505,000)	155,000
Teachers - 6 Bible (R)	275,300	(40,100)	235,200
Teachers - 8 JROTC	448,000	(4,000)	444,000
Teacher Assistants	-	675,000	675,000
Substitute Teachers – Regular Teachers Absence	406,000	(206,000)	200,000
Substitute Teachers - Bible (R)	6,300	-	6,300
Substitute Teachers - ROTC	-	1,500	1,500
Substitute Teachers - Staff Development	-	5,000	5,000
Supplements - Classroom Teachers	3,391,000	(566,000)	2,825,000
Supplements - K-3	-	26,000	26,000
Supplements - Foreign Exchange	-	24,500	24,500
Supplements - ROTC	-	44,000	44,000
Supplements - Athletics, Music, Drama	625,000	75,000	700,000
Supplements - Instructional Support	-	18,000	18,000
Academic Supplements - Grade / Department Chairpersons	120,000	(56,000)	64,000
Supplements - 6 Bible Teachers (R)	14,500	(2,100)	12,400
Supplements - CTE Programs	-	235,000	235,000
Longevity Pay	1,000	4,000	5,000
Longevity Pay - Bible Teachers (R)	6,800	500	7,300
Bonus Leave Payoff Provision	5,000	(5,000)	-
Annual Leave Payoff Provision	15,000	(13,000)	2,000
Short Term Disability Payments – First Six Months	20,000	-	20,000
Extra Responsibility - Summer Band, Athletic Directors, ESL, ROTC	100,000	25,000	125,000
Supplements - ROTC - Additional Responsibility Stipend	20,000	(20,000)	-
Planning Period Stipends Provision	20,000	-	20,000
100 - Salaries Total	9,133,900	(3,283,700)	5,850,200
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries (includes Cox Mill)	702,100	(246,100)	456,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries (includes Cox Mill)	711,600	(212,800)	498,800
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees (includes Cox Mill)	562,800	(300,046)	262,754
Employer's Life Insurance Cost	18,000	-	18,000
200 - Employer Provided Benefits Total	1,994,500	(758,946)	1,235,554
300 - Purchased Services			
EAP Program	48,000	3,000	51,000
Workshop Expenses/Allowable Travel	292,591	159,957	452,548
Staff Development - JNFMS Grant (R)	749	(699)	50
Workshop Expenses - Philip Morris - Accountability	-	30,000	30,000
Workshop Expenses - Philip Morris - PLC	-	805	805
Workshop Expenses/Allowable Travel - CCHS Grant (R)	13,818	(10,378)	3,440
Staff Development - Effective Teacher Training	-	6,400	6,400
Pre-Employment Screening	190,000	-	190,000
Travel Reimbursement - Itinerant Teachers and Staff	25,000	-	25,000
Travel Reimbursement - CTE Programs	28,000	-	28,000
Mobile Communication Costs - CTE Programs	1,500	-	1,500
Employee Education Reimbursement for Tuition (50%)	100,000	-	100,000
300 - Purchased Services Total	699,658	189,085	888,743
400 - Supplies and Materials			
Supplies and Materials - CTE Programs	8,300	-	8,300
Supplies and Materials - Schools ADM Allocation	3,507,500	(1,007,264)	2,500,236
Supplies and Materials - LSTA Library Coll Dev Grant-CHS	-	6,064	6,064
Supplies and Materials - NSF Grant (R)	4,431	(3,375)	1,056
Supplies and Materials - Philip Morris	-	11,544	11,544
Supplies and Materials - JNFMS Grant (R)	14,161	(14,161)	-
Supplies and Materials - Health Academy Grant (R)	1,654	518	2,172
Repair Parts, Materials - Legends Grant (R)	270	-	270
Computer Equipment - CTE Programs	5,000	-	5,000
400 - Supplies and Materials Total	3,541,316	(1,006,674)	2,534,642

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
500 - Capital Outlay			
Purchase of Equipment (R)	-	8,426	8,426
500 - Capital Outlay	-	8,426	8,426
5100 - Regular Instructional Services Total	\$ 15,369,374	\$ (4,851,809)	\$ 10,517,565
5200 - Special Populations Services			
100 - Salaries			
Homebound Instruction Provision - Non-EC Students	25,000	-	25,000
Teachers - EC Program	854,000	(95,000)	759,000
Homebound Instruction Provision	-	100,000	100,000
Speech Therapists - EC Program	154,300	(30,300)	124,000
Teachers - AIG Program (R)	106,500	600	107,100
Teacher Assistants - EC Program	168,000	(39,000)	129,000
Teacher Assistants - Developmental Day Program	69,000	(69,000)	-
Teacher Assistants - Developmental Day Program - Pre-K	-	21,000	21,000
Tutor - Developmental Day Program	-	8,600	8,600
Substitute Teachers - EC Program	13,000	-	13,000
Substitute Teachers - AIG Program (R)	2,700	-	2,700
Substitute Teachers - Reading Literacy Grant (R)	-	-	-
Supplements - Classroom Teachers	30,500	(9,500)	21,000
Supplements - Instructional Support	-	6,500	6,500
Supplements - EC Teachers	535,300	(195,300)	340,000
Supplements - Developmental Day Program	-	17,000	17,000
Supplements - Speech	-	5,300	5,300
Supplements - EC Speech	-	96,000	96,000
Supplements - AIG Teachers (R)	50,000	3,000	53,000
Supplements - ESL Teachers	51,000	1,000	52,000
Supplements - Developmental Day Teachers	17,000	(17,000)	-
Bonus Leave	-	5,000	5,000
Annual Leave	-	15,000	15,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Additional Responsibility - EC Staff	20,000	-	20,000
Overtime - Developmental Day Program	-	1,000	1,000
100 - Salaries Total	2,096,300	(175,100)	1,921,200
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	162,400	(14,350)	148,050
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	171,800	(2,735)	169,065
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	193,400	(29,773)	163,627
200 - Employer Provided Benefits Total	527,600	(46,858)	480,742
300 - Purchased Services			
Contracted Services - Medicaid	-	35,000	35,000
Contracted Services - Vocational Rehabilitation Program (Local Share)	33,938	-	33,938
Contracted Services - Document Translation and Interpreting	-	-	-
Workshop Expenses/Allowable Travel - Reading Literacy Grant (R)	-	-	-
Travel Reimbursement - Psychologists	5,000	-	5,000
300 - Purchased Services Total	38,938	35,000	38,938
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 - Developmental Day Program	-	4,965	4,965
Supplies and Materials - EC Medicaid Services (R)	8,000	50,002	58,002
Furniture and Equipment - EC Program	5,500	-	5,500
400 - Supplies and Materials Total	26,300	54,967	81,267
5200 - Special Populations Services Total	\$ 2,689,138	\$ (131,991)	\$ 2,557,147
5300 - Alternative Programs and Services			
100 - Salaries			
Teachers - 6 ISS at High Schools	195,000	-	195,000
Head Start - Director (R)	65,736	-	65,736

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

Expenditure - Function & Object Detail		2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Head Start - Teachers	(R)	123,060	73,369	196,429
Head Start - Teachers Assistants	(R)	348,540	18,960	367,500
Head Start - Bus Monitors	(R)	2,800	(2,800)	-
Head Start - Office Support	(R)	58,860	(860)	58,000
Head Start - Substitute Teachers	(R)	26,000	(20,000)	6,000
Head Start - Supplements	(R)	13,616	(3,616)	10,000
Head Start - Longevity Pay	(R)	12,000	-	12,000
Head Start - Longevity Pay - ARRA		-	375	375
Head Start - Nurse Trainer	(R)	-	-	-
Head Start - Stipends	(R)	7,400	(3,800)	3,600
Head Start - Overtime Pay	(R)	8,000	(3,000)	5,000
Head Start - Overtime Pay - ARRA		-	269	269
More @ Four - Overtime Pay		-	6,000	6,000
More @ Four - Teachers	(R)	287,800	200	288,000
More @ Four - Teachers Assistants - ARRA		-	97,240	97,240
More @ Four - Teachers Assistants	(R)	139,800	30,200	170,000
Tutor - Drop Out Prevention Grant		-	15,250	15,250
Head Start - Tutor		-	21,000	21,000
More @ Four - Office Support	(R)	29,200	41,300	70,500
More @ Four - Substitute Teachers	(R)	15,000	(12,000)	3,000
Head Start - Substitute - Staff Development		-	1,000	1,000
More @ Four - Substitute - Staff Development		-	45,000	45,000
More @ Four - Supplements	(R)	16,000	(1,200)	14,800
Saturday School Provisions		21,000	-	21,000
Supplements - Alternative School Teachers		-	2,300	2,300
Supplements - Alternative School Teachers		7,000	1,500	8,500
Supplements - Classroom Teachers		29,300	(300)	29,000
Supplements - Remediation Teachers		65,000	(10,000)	55,000
Head Start - Short Term Disability		-	13,900	13,900
100 - Salaries Total		1,471,112	310,287	1,781,399
200 - Employer Provided Benefits				

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	108,651	25,499	134,150
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	114,939	29,111	144,050
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	182,736	51,164	233,900
200 - Employer Provided Benefits Total	406,326	105,774	512,100
300 - Purchased Services			
Rentals/Leases - Parking Lot at Long School	30,600	5,820	36,420
Head Start - Contracted Services - Nurses	-	-	-
Head Start - Contracted Services (R)	9,800	(9,800)	-
Head Start - Health Services (R)	8,000	2,000	10,000
Head Start - Transportation Services (R)	112,000	(25,000)	87,000
Head Start - Mental Health Services (R)	-	-	-
Head Start - Child Liability Insurance (R)	700	-	700
Head Start - Dietician Services (R)	9,100	(9,100)	-
Head Start - Workshop Expenses/Allowable Travel (R)	35,000	(17,860)	17,140
Head Start - Travel Reimbursement (R)	1,500	-	1,500
Head Start - Mobile Communication Costs (R)	5,000	4,000	9,000
More @ Four - More @ Four - Field trips/Transportation (R)	67,000	13,917	80,917
More @ Four - Workshop Expenses/Allowable Travel (R)	10,000	(5,000)	5,000
Employee Education Reimbursement	-	6,000	6,000
300 - Purchased Services Total	288,700	(35,023)	253,677
400 - Supplies and Materials			
Supplies and Materials	-	130,000	130,000
Head Start - Supplies and Materials (R)	14,000	(14,000)	-
Head Start - Operating Supplies (R)	10,000	13,587	23,587
Head Start - Education Supplies (R)	48,000	(43,000)	5,000
Head Start - Health Supplies (R)	5,000	(5,000)	-
Head Start - Family Services Supplies (R)	10,450	(9,450)	1,000
Head Start - Disabilities Supplies (R)	1,000	-	1,000
Head Start - Other Food Purchases (R)	15,000	34,000	49,000
Head Start - Technology Equipment (R)	15,450	(14,450)	1,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Computer Equipment - Drop Out Prevention Grant	-	6,400	6,400
More @ Four - Computer Equipment	-	44,092	44,092
More @ Four - Supplies and Materials	41,300	(11,030)	30,270
Supplies and Materials	-	39,210	39,210
More @ Four - Playground Maintenance (R)	8,000	(8,000)	-
Head Start - Computer Equipment	-	3,000	3,000
More @ Four - Computer Equipment (R)	60,000	(50,000)	10,000
Supplies and Materials - Emergent Literacy Grant (R)	7,000	8,161	15,161
Family Services Supplies - Long School (R)	11,233	(1,746)	9,487
Provision to Replace At-Risk Funding Reduced by State	130,000	(130,000)	-
400 - Supplies and Materials Total	376,433	(8,226)	368,207
500 - Capital Outlay			
Head Start - Construction Contracts (R)	-	5,000	5,000
More @ Four - Equipment - Inventoried (R)	-	45,000	45,000
Head Start - Technology Equipment (R)	-	5,000	5,000
500 - Capital Outlay	-	55,000	55,000
5300 - Alternative Programs and Services Total	\$ 2,542,571	\$ 427,812	\$ 2,970,383
5400 - School Leadership Services			
100 - Salaries			
Assistants Principals	1,723,000	(1,119,000)	604,000
Principals	49,500	58,500	108,000
Treasurer	-	1,121,000	1,121,000
Office Support	2,570,000	(98,000)	2,472,000
Office Support - Performance Learning Center (R)	29,260	-	29,260
Testing Coordinators at Middle/High Schools	134,000	-	134,000
Supplements - Principals	262,000	35,000	297,000
Supplements - Assistant Principals	218,000	(82,000)	136,000
Employee Allowances Taxable - Principals Travel @ \$1,000, AP Travel @ \$500	66,000	(33,000)	33,000
Employee Allowances Taxable	-	33,000	33,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Longevity Pay - Principals	-	5,000	5,000
Longevity Pay - Non-Instructional Support - Non-Contributory	-	20,000	20,000
Longevity Pay - Non-Instructional Support	-	-	-
Bonus Leave - Non-Instructional Support	-	1,000	1,000
Salary Differential - Pay above State Level - Principals	76,000	(36,000)	40,000
Supplements - Assistant Principals - Salary Differential	-	3,000	3,000
Annual Leave - Assistant Principals	-	5,000	5,000
Annual Leave - Non-Instructional Support	-	5,000	5,000
Supplement - Recruitment and Retention - Principals	25,000	-	25,000
Overtime Pay - Office Support Provision	-	26,671	26,671
Overtime Pay - Office Support Provision	46,000	2,673	48,673
100 - Salaries Total	5,198,760	(52,156)	5,146,604
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	397,838	(4,600)	393,238
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	423,682	25,478	449,160
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	627,583	65,744	693,327
200 - Employer Provided Benefits Total	1,449,103	86,622	1,535,725
5400 - School Leadership Services Total	\$ 6,647,863	\$ 34,466	\$ 6,682,329
5500 - Co-Curricular Services			
100 - Salaries			
Sports Medicine Coordinator	82,100	(350)	81,750
100 - Salaries Total	82,100	(350)	81,750
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	6,300	(46)	6,254
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	6,700	453	7,153
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	4,200	327	4,527
200 - Employer Provided Benefits Total	17,200	734	17,934

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
300 - Purchased Services			
Contracted Services - Sports Medicine Consultant (R)	-	-	-
300 - Purchased Services Total	-	-	-
5500 - Co-Curricular Services Total	\$ 99,300	\$ 384	\$ 99,684
5800 - School-Based Support Services			
100 - Salaries			
NC Wise Data Managers	974,000	9,000	983,000
Supplements - Media Coordinators (includes Cox Mill)	83,000	(2,000)	81,000
Supplements - Guidance Counselors (includes Cox Mill)	169,000	12,000	181,000
Supplements - CTE	5,000	(2,000)	3,000
Supplements - Remediation Teachers	8,000	(5,300)	2,700
Supplements - At Risk	-	3,000	3,000
Supplements - EC Speech	2,700	-	2,700
Guidance Summer Pay - one month per High School	40,000	5,000	45,000
Overtime Provision - Data Managers	20,000	1,326	21,326
Supplements - Guidance	-	2,300	2,300
Longevity - Social Work Services	-	15,000	15,000
Bonus Leave - Social Work Services	-	3,000	3,000
Annual Leave - Social Work Services	-	5,000	5,000
100 - Salaries Total	1,301,700	46,326	1,348,026
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	100,700	3,900	104,600
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	107,100	12,300	119,400
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	129,700	15,200	144,900
200 - Employer Provided Benefits Total	337,500	31,400	368,900
300 - Purchased Services			
Contracted Services - Nurses (Partnership with Cabarrus Health Alliance)	670,021	-	670,021
Contracted Services - Middle School Resource Officers	160,000	-	160,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Workshop Expenses/Allowable Travel - Media Grant (R)	1,531	-	1,531
300 - Purchased Services Total	831,552	-	831,552
400 - Supplies and Materials			
Supplies and Materials - EC Medicaid Services (R)	4,000	(4,000)	-
400 - Supplies and Materials Total	4,000	(4,000)	-
5800 - School-Based Support Services Total	\$ 2,474,752	\$ 73,726	\$ 2,548,478

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
6100 - Support and Development Services			
100 - Salaries			
C&I Director	-	120,000	120,000
Supplements	-	2,600	2,600
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	52,600	122,600
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	5,400	4,000	9,400
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	5,600	5,200	10,800
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	-	9,100	9,100
200 - Employer Provided Benefits Total	11,000	18,300	29,300
300 - Purchased Services			
Travel Reimbursement - Local Itinerant Travel	3,000	-	3,000
300 - Purchased Services Total	3,000	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	\$ 93,443	\$ 61,457	\$ 154,900
6200 - Special Population Support and Development Services			
100 - Salaries			
Office Support - Non-Instructional Support	-	2,000	2,000
Office Support - AIG Program (Reimbursed by State) (R)	33,100	(33,100)	-

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Office Support - Emergency Impact Aid Grant (R)	3,005	(3,005)	-
Office Support - Admin	10,400	(10,400)	-
Overtime Provision - AIG Program (Reimbursed by State)	500	(500)	-
100 - Salaries Total	47,005	(34,105)	2,000
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	3,300	(3,300)	-
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	3,600	(3,600)	-
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	5,600	(4,800)	800
200 - Employer Provided Benefits Total	12,500	(11,700)	800
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	\$ 61,005	\$ (56,705)	\$ 4,300
6400 - Technology Support Services			
100 - Salaries			
Director - Technology	100,100	-	100,100
Office Support - Technology - Non-Instructional	72,900	(34,600)	38,300
Office Support - Technology	-	34,600	34,600
Technicians - Technology	343,000	3,000	346,000
Longevity Pay - Non-Contributory	-	4,000	4,000
Longevity Pay - Technology	-	-	-
Salary Differential - Pay above State Level	6,900	-	6,900
Overtime Pay - Technology - Non-Instructional	-	1,000	1,000
Overtime Pay - Technology	15,000	-	15,000
100 - Salaries Total	537,900	8,000	545,900
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	41,300	500	41,800

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	43,900	3,900	47,800
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	41,900	3,500	45,400
200 - Employer Provided Benefits Total	127,100	7,900	135,000
300 - Purchased Services			
Contract Services	345,000	-	345,000
Telephone Repairs - Technology	30,000	-	30,000
Internet/Intranet - Systemwide	132,000	(132,000)	-
Telecommunications	-	132,000	132,000
Mobile Communication Costs - Technology	12,000	-	12,000
300 - Purchased Services Total	519,000	-	519,000
400 - Supplies and Materials			
Supplies and Materials - Technology Repairs	238,000	-	238,000
Supplies and Materials - Technology Operating Supplies	20,000	-	20,000
Computer Software and Supplies - Technology	92,000	-	92,000
Furniture and Equipment - Technology	25,000	-	25,000
Computer Equipment - Technology	-	-	-
400 - Supplies and Materials Total	375,000	-	375,000
6400 - Technology Support Services Total	\$ 1,559,000	\$ 15,900	\$ 1,574,900
6500 - Operational Support Services			
100 - Salaries			
Director - Transportation	33,700	33,600	67,300
Director - Construction (50%)	46,400	400	46,800
Growth Planning	40,000	(20,000)	20,000
Monitors - Middle School Buses	35,000	-	35,000
Office Support - Construction	34,700	-	34,700
Office Support - Transportation	-	-	-
Substitute - Bus Drivers	20,000	-	20,000
Courier Service - Part Time	25,000	3,000	28,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Bus Drivers - Provision for Local in excess of State Funding	750,000	(750,000)	-
More @ Four - Bus Drivers	-	3,000	3,000
Custodians - School Based	766,000	2,910,000	3,676,000
Transportation Planner//Mechanics (includes Cox Mill)	380,000	23,000	403,000
Manager - Construction Quality Control (50%)	34,000	200	34,200
Manager - Construction Project Manager	80,000	(80,000)	-
Employee Allowances Taxable - Bus Monitor	3,000	-	3,000
Employee Allowances Taxable - Principal Bus Travel	22,000	(22,000)	-
Employee Allowances Taxable - Bus Driver Attendance Bonus	58,000	22,000	80,000
Longevity Pay - Non-Instructional	-	-	-
Longevity Pay - Non-Contributory	-	10,000	10,000
Bonus Leave	-	5,000	5,000
Annual Leave	-	5,000	5,000
Overtime Pay - Custodians	25,000	44,330	69,330
Overtime Pay - Transportation	15,000	10,000	25,000
100 - Salaries Total	2,367,800	2,197,530	4,565,330
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	182,100	170,330	352,430
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	190,700	206,800	397,500
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	203,800	557,200	761,000
200 - Employer Provided Benefits Total	576,600	934,330	1,510,930
300 - Purchased Services			
Contract Cleaning - Education Center and PLC	48,000	-	48,000
Contract Custodians - Temporary	24,000	-	24,000
Contracted Services - Drop Out Prevention Grant	-	26,560	26,560
Contracted Services - Growth Planning and Traffic Control	10,000	20,000	30,000
Contracted Services - Uniforms	10,000	5,000	15,000
Workshop Expenses/Allowable Travel - Transportation Bus Training	20,000	-	20,000
Public Utilities - Electric Services	5,542,000	(64,000)	5,478,000
Public Utilities - Natural Gas	280,000	720,000	1,000,000

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Waste Management Services	120,000	80,000	200,000
Transportation Costs	-	60,011	60,011
Travel Reimbursement - Extra miles	10,000	(10,000)	-
Telephone Service	317,500	12,000	329,500
Mobile Communication Costs - Transportation Bus Drivers	65,000	-	65,000
300 - Purchased Services Total	6,446,500	849,571	7,296,071
400 - Supplies and Materials			
Supplies and Materials - Education center	66,000	-	66,000
Supplies and Materials - Custodial	217,000	17,500	234,500
Supplies and Materials - Transportation	6,000	-	6,000
Facilities - Fuel	-	100,000	100,000
Bus Fuel	-	1,200,000	1,200,000
Furniture and Equipment - Education Center	9,000	-	9,000
Furniture and Equipment - Custodial	4,000	-	4,000
Provision for School Bus Fuel Costs Above State Funding	300,000	(300,000)	-
400 - Supplies and Materials Total	602,000	1,017,500	1,619,500
500 - Capital Outlay			
Purchase of Equipment - Air Quality Grant (R)	-	-	-
500 - Capital Outlay Total	-	-	-
6500 - Operational Support Services	\$ 9,992,900	\$ 4,998,931	\$ 14,991,831
6600 - Financial and Human Resource Services			
100 - Salaries			
Director - RALC (R)	74,800	(39,940)	34,860
Assistant Director - HR	80,700	(80,700)	-
Lead Teacher Coordinator - HR	57,400	23,300	80,700
Office Support - Workers Compensation	34,000	-	34,000
Construction Accountant - Finance	-	45,000	45,000
Office Support - RALC (R)	30,900	(15,450)	15,450

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Construction Accountant - Finance	45,000	(45,000)	-
Longevity Pay	-	4,000	4,000
Salary Differential - Pay above State Level - Finance	3,752	-	3,752
Salary Differential - Pay above State Level - HR	12,514	-	12,514
Annual Leave	-	10,000	10,000
Overtime Pay	-	1,000	1,000
Overtime Pay - RALC	-	6,463	6,463
100 - Salaries Total	339,066	(91,327)	247,739
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	26,200	(6,873)	19,327
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	27,900	(6,402)	21,498
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	25,200	(8,196)	17,004
Employer's Workers' Compensation Insurance Cost	187,000	(27,000)	160,000
200 - Employer Provided Benefits Total	266,300	(48,471)	217,829
300 - Purchased Services			
Contracted Services - Computer Maintenance, Supplies, Software and Training	40,000	-	40,000
Salary and compensation study	-	-	-
Contracted Services - HR Consultant	-	-	-
Travel Reimbursement - RALC (R)	2,000	(500)	1,500
Telephone Service - RALC (R)	3,500	(1,500)	2,000
Liability Insurance	142,000	(37,000)	105,000
Vehicle Insurance	86,000	(9,000)	77,000
Property Insurance	220,000	15,000	235,000
Fidelity Bond Premium	1,000	-	1,000
300 - Purchased Services Total	494,500	(33,000)	461,500
400 - Supplies and Materials			
Supplies and Materials - RALC (R)	13,600	(7,292)	6,308
Computer Equipment	-	2,500	2,500
Computer Software and Supplies - AESOP	36,000	(36,000)	-

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
Computer Equipment - Provision for Upgrades	25,000	-	25,000
400 - Supplies and Materials Total	74,600	(40,792)	33,808
6600 - Financial and Human Resource Services Total	\$ 1,174,466	\$ (213,590)	\$ 960,876
6800 - System-wide Pupil Support Services			
100 - Salaries			
Contracted Services - Student Services - SSMT / Hearing Officer	-	25,000	25,000
100 - Salaries Total	-	25,000	25,000
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	-	2,000	2,000
200 - Employer Provided Benefits Total	-	2,000	2,000
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	\$ 2,000	\$ 27,000
6900 - Policy, Leadership and Public Relations Services			
100 - Salaries			
Demographic Planner/Student Assignments Administrative Assistant	36,000	-	36,000
Supplements - Cabinet	15,700	-	15,700
Supplements - Superintendent	12,000	3,600	15,600
Longevity Pay	-	-	-
Longevity Pay	-	2,000	2,000
Salary Differential - Pay above State Level - Superintendent	24,882	3,258	28,140
Salary Differential - Pay above State Level - Assistant Superintendents	31,400	7,502	38,902
Board Member Compensation	-	53,760	53,760
100 - Salaries Total	119,982	70,120	190,102

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	9,600	5,300	14,900
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries	10,000	2,300	12,300
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees	4,200	2,600	6,800
200 - Employer Provided Benefits Total	23,800	10,200	34,000
300 - Purchased Services			
Superintendent Search Provision	6,900	(6,900)	-
Legal Services Provision	294,000	-	294,000
Audit Services Provision	36,000	-	36,000
Board of Education - Training	13,500	-	13,500
Board Of Education - Meeting Allowance	43,400	(43,400)	-
Deferred Compensation - Superintendent	-	-	-
Board of Education - Travel Allowance	15,400	(15,400)	-
300 - Purchased Services Total	409,200	(65,700)	343,500
6900 - Policy, Leadership and Public Relations Services Total	\$ 552,982	\$ 14,620	\$ 567,602
7100 - Community Services			
100 - Salaries			
Special Olympics Coordinator (R)	41,200	-	41,200
100 - Salaries Total	41,200	-	41,200
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries (R)	3,200	-	3,200
Employer's Retirement Cost at 8.54% of All Full Time Employee Salaries (R)	3,400	300	3,700
Employer's Hospitalization Insurance Cost at \$4,460 of All Full Time Employees (R)	4,200	400	4,600
200 - Employer Provided Benefits Total	10,800	700	11,500
300 - Purchased Services			
Travel Reimbursement - Special Olympics (R)	2,200	(400)	1,800
300 - Purchased Services Total	2,200	(400)	1,800

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

Expenditure - Function & Object Detail	2008 - 2009 Budget	Increase / Decrease	2009 - 2010 Budget
400 - Supplies and Materials			
Supplies and Materials - Special Olympics (R)	800	(300)	500
400 - Supplies and Materials Total	800	(300)	500
7100 - Community Services Total	\$ 55,000	\$ -	\$ 55,000
8100 - Payments to Other Governmental Units			
700 - Transfers			
Transfers to Charter Schools	466,000	100,000	566,000
700 - Transfers Total	466,000	100,000	566,000
8100 - Payments to Other Governmental Units Total	\$ 466,000	\$ 100,000	\$ 566,000
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 43,802,794	\$ 475,201	\$ 44,277,995
Consolidated Facilities & Operations Budget	\$ 9,508,833	\$ (290,178)	\$ 9,218,655
Total Local Current Expense Budget	\$ 53,311,627	\$ 185,023	\$ 53,496,650

**CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2009 - 2010**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10
<u>REVENUES</u>									
Cabarrus County:									
Maintenance and Grounds	\$ 6,730,000	\$ (165,042)	\$ 6,564,958	\$ 1,571,000	\$ (38,416)	\$ 1,532,584	\$ 8,301,000	\$ (203,458)	\$ 8,097,543
Kannapolis City Schools:									
Rowan County Share	241,000	(5,104)	235,896	56,000	(1,188)	54,812	297,000	(6,293)	290,708
Deferred Revenue:	577,374	(3,622)	573,752	259,446	(79,183)	180,263	836,820	(82,805)	754,015
TOTAL REVENUES	\$ 7,548,374	\$ (173,768)	\$ 7,374,606	\$ 1,886,446	\$ (118,787)	\$ 1,767,659	\$ 9,434,820	\$ (292,555)	\$ 9,142,265
<u>EXPENDITURES</u>									
Salaries:									
Director of Facilities & Operations	\$ 92,700	\$ 300	\$ 93,000	\$ -	\$ -	\$ -	\$ 92,700	\$ 300	\$ 93,000
Facilities / Grounds / Const Managers	263,300	4,700	268,000	55,400	1,100	56,500	318,700	5,800	324,500
Clerical	142,800	1,200	144,000				142,800	1,200	144,000
Technicians / Summer Workers	1,665,000	68,000	1,733,000	330,000	(40,000)	290,000	1,995,000	28,000	2,023,000
Longevity	15,800	300	16,100	3,200	100	3,300	19,000	400	19,400
Overtime	65,000	1,300	66,300	7,000	100	7,100	72,000	1,400	73,400
Subtotal Salaries	\$ 2,244,600	\$ 75,800	\$ 2,320,400	\$ 395,600	\$ (38,700)	\$ 356,900	\$ 2,640,200	\$ 37,100	\$ 2,677,300
Matching Benefits:									
FICA	\$ 171,700	\$ 5,900	\$ 177,600	\$ 30,300	\$ (2,900)	\$ 27,400	\$ 202,000	\$ 3,000	\$ 205,000
Retirement	182,700	14,600	197,300	31,000	300	31,300	213,700	14,900	228,600
Hospitalization Insurance	230,100	23,500	253,600	58,600	(8,800)	49,800	288,700	14,700	303,400
Subtotal Matching Benefits	\$ 584,500	\$ 44,000	\$ 628,500	\$ 119,900	\$ (11,400)	\$ 108,500	\$ 704,400	\$ 32,600	\$ 737,000

**CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2009 - 2010**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10
Other Operating Costs:									
Provision for Insurance	\$ 97,000	\$ 35,000	\$ 132,000	\$ 17,000	\$ 10,000	\$ 27,000	\$ 114,000	\$ 45,000	\$ 159,000
Provision for Contract Services	650,000	-	650,000	600,000	-	600,000	1,250,000	-	1,250,000
Staff Training	30,000	5,000	35,000	5,000	-	5,000	35,000	5,000	40,000
Contract Services - Safety	188,000	(47,050)	140,950			-	188,000	(47,050)	140,950
Office Expense / Supplies	21,500	-	21,500			-	21,500	-	21,500
Custodial Supplies	265,000	-	265,000			-	265,000	-	265,000
Maintenance and Repairs	1,085,624	317,597	1,403,221	147,971	2,029	150,000	1,233,595	319,626	1,553,221
Vehicle Gasoline and Repairs	167,500	(37,500)	130,000	17,000	33,000	50,000	184,500	(4,500)	180,000
Maintenance Equipment/Tools	20,000	-	20,000	29,100	900	30,000	49,100	900	50,000
Technology Automation	30,000	(20,000)	10,000			-	30,000	(20,000)	10,000
Capital Maintenance Projects (Details Attached)	2,023,650	(445,615)	1,578,035			-	2,023,650	(445,615)	1,578,035
Improvement to Existing Site (Details Attached)				474,875	(55,616)	419,259	474,875	(55,616)	419,259
Maintenance Vehicles	141,000	(101,000)	40,000	80,000	(59,000)	21,000	221,000	(160,000)	61,000
Subtotal Other Operating Costs	\$ 4,719,274	\$ (293,568)	\$ 4,425,706	\$ 1,370,946	\$ (68,687)	\$ 1,302,259	\$ 6,090,220	\$ (362,255)	\$ 5,727,965
TOTAL EXPENDITURES	\$ 7,548,374	\$ (173,768)	\$ 7,374,606	\$ 1,886,446	\$ (118,787)	\$ 1,767,659	\$ 9,434,820	\$ (292,555)	\$ 9,142,265

**CABARRUS COUNTY SCHOOLS
CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2009 - 2010**

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Parks & Recreation						TOTAL		
	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10	Budget 08 - 09	Increase/ (Decrease)	Budget 09 - 10
<u>REVENUES</u>									
Athletic Facilities Allotment	\$ 50,000	\$ -	\$ 50,000				\$ 50,000	\$ -	\$ 50,000
Deferred Revenue:	24,013	\$ 2,377	26,390				24,013	2,377	26,390
TOTAL REVENUES	\$ 74,013	\$ 2,377	\$ 76,390				\$ 74,013	\$ 2,377	\$ 76,390
<u>EXPENDITURES</u>									
Athletic Facilities Maintenance	\$ 74,013	\$ 2,377	\$ 76,390				\$ 74,013	\$ 2,377	\$ 76,390
TOTAL EXPENDITURES	\$ 74,013	\$ 2,377	\$ 76,390				\$ 74,013	\$ 2,377	\$ 76,390