

CABARRUS COUNTY SCHOOLS



LOCAL CURRENT EXPENSE BUDGET
REGULAR CAPITAL OUTLAY BUDGET
2010 - 2011

2010 - 2011
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, 2010 and ending June 30, 2011:

Instructional Services	
Regular Instructional Services	\$ 10,587,981
Special Populations Services	2,494,768
Alternative Programs & Services	908,452
School Leadership Services	6,982,757
Co-Curricular Services	143,540
Student Services - Certified	2,049,678
System-Wide Support Services	
Support & Development Services	468,100
Special Population Support Services	44,330
Technology Support Services	2,278,974
Operational Support Services	21,752,274
Financial & Human Resource Services	1,759,866
System-Wide Pupil Support Services	384,286
Policy, Leadership, & Public Relations Services	1,019,182
Ancillary Services	
Community Services	55,000
Non-Programmed Charges	
Payments to Other Government Units	<u>566,000</u>
Total Local Current Expense Fund Appropriation	\$ 51,495,188

SECTION 2 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Local Funds	<u>\$ 51,495,188</u>
Total Local Current Expense Fund Revenues	\$ 51,495,188

SECTION 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Special Revenue Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Instructional Services	
Regular Instructional Services	\$ 1,150,514
Special Populations Services	276,887
Alternative Programs & Services	2,501,092
School Leadership Services	39,510
Student Services - Certified	752,700
System-Wide Support Services	
Operational Support Services	79,640
Financial & Human Resource Services	433,317
Total Local Special Revenue Fund Appropriation	\$ 5,233,660

SECTION 4 - The following revenues are estimated to be available to the Local Special Revenue Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Local Funds	\$ 4,021,929
Federal Funds	<u>1,211,731</u>
Total Local Special Revenue Fund Revenues	\$ 5,233,660

SECTION 5 - 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, 2010 and ending June 30, 2011:

Instructional Services	
Regular Instructional Services	\$ 82,932,141
Special Populations Services	17,294,559
Alternative Programs & Services	4,560,862
School Leadership Services	5,297,644
Student Services - Certified	7,212,572
System-Wide Support Services	
Support & Development Services	370,080
Special Population Support Services	370,826
Technology Support Services	-
Operational Support Services	11,413,636
Financial & Human Resource Services	319,635
System-Wide Pupil Support Services	-
Policy, Leadership, & Public Relations Services	529,950
Non-Programmed Charges	
Payments to Other Government Units - Sales Tax Refund	-
Payments to Other Government Units	<u>45,000</u>
 Total State Public School Fund Appropriation	 \$ 130,346,905

SECTION 6 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Total State Public School Fund Revenue	\$ 130,346,905
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SECTION 7 - 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, 2010 and ending June 30, 2011:

Instructional Services	
Regular Instructional Services	\$ 6,774,630
Special Populations Services	7,416,852
Alternative Programs & Services	3,741,064
School Leadership Services	2,309,834
Student Services - Certified	229,362
Support & Development Services	2,000
System-Wide Support Services	
Special Population Support Services	138,571
Alternative Programs & Services	253,918
Operational Support Services	168,981
Financial & Human Resource Services	102,804
Nutrition Services	-
Non-Programmed Charges	
Payments to Other Government Units - Sales Tax Refund	<u>384,165</u>
Total Federal Grants Fund Appropriation	\$ 21,522,181

SECTION 8 - The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Total Federal Grants Fund Revenue	\$ 21,522,181
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SECTION 9 - 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, 2010 and ending June 30, 2011:

Ancillary Services	
Nutrition Services	<u>\$ 12,497,400</u>
 Total Child Nutrition Fund Appropriation	 \$ 12,497,400

SECTION 10 - The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Local Funds	\$ 6,782,400
Federal Funds	<u>5,715,000</u>
 Total Child Nutrition Fund Revenue	 \$ 12,497,400

SECTION 11 - 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, 2010 and ending June 30, 2011:

Ancillary Services	
Community Services	<u>\$ 3,038,280</u>
 Total Kids Plus Fund Appropriation	 \$ 3,038,280

SECTION 12 - The following revenues are estimated to be available to the Kids Plus Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Local Funds	<u>\$ 3,038,280</u>
 Total Kids Plus Fund Revenue	 \$ 3,038,280

SECTION 13 - 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, 2010 and ending June 30, 2011:

Capital Outlay	
Regular Instructional Services	\$ 1,897,417
Capital Outlay	<u>24,665,101</u>
Total Capital Outlay Fund Appropriation	\$ 26,562,518

SECTION 14 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Local Funds	26,022,687
Fund Balance Appropriated	<u>539,831</u>
Total Capital Outlay Fund Revenue	\$ 26,562,518

SECTION 15 - All appropriations shall be paid firstly from revenues restricted as to use, and secondly from general unrestricted revenues.

SECTION 16 - 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 17 - 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 9th day of August, 2010.

2010 - 2011
Uniform Budget

**CABARRUS COUNTY SCHOOLS
THE UNIFORM BUDGET - FISCAL YEAR 11**

Summary of Revenues and Expenditures

Unit No. 130

	LOCAL CURRENT EXPENSE FUND	LOCAL SPECIAL REVENUE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
								2010 - 11
<u>REVENUES</u>								
State Sources	-	-	130,346,905	-	-	-	-	130,346,905
Federal Sources	-	1,656,531	-	21,522,181	6,493,464	-	-	29,672,176
Local Sources	50,301,120	3,577,129	-	-	6,003,936	3,038,280	26,022,687	88,943,152
Total Operating Revenues	50,301,120	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	26,022,687	248,962,233
Fund Balance - Appropriated	1,194,068	-	-	-	-	-	539,831	1,733,899
TOTAL REVENUES	51,495,188	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	26,562,518	250,696,132
<u>EXPENDITURES</u>								
5000 INSTRUCTIONAL SERVICES								
5100 Regular Instructional Services	10,587,981	1,150,514	82,932,141	6,774,630	-	-	1,897,417	103,342,683
5200 Special Populations Services	2,494,768	276,887	17,294,559	7,416,852	-	-	-	27,483,066
5300 Alternative Programs & Services	908,452	2,501,092	4,560,862	3,741,064	-	-	-	11,711,470
5400 School Leadership Services	6,982,757	39,510	5,297,644	2,309,834	-	-	-	14,629,745
5500 Co-Curricular Services	143,540	-	-	-	-	-	-	143,540
5800 Student Services - Certified	2,049,678	752,700	7,212,572	229,362	-	-	-	10,244,312
5900 Other Instructional Programs	-	-	-	-	-	-	-	-
SUBTOTAL INSTRUCTIONAL PROGRAMS (5000)	23,167,176	4,720,703	117,297,778	20,471,742	-	-	1,897,417	167,554,816

	LOCAL CURRENT EXPENSE FUND	LOCAL SPECIAL REVENUE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET 2010 - 11
6000 SYSTEM-WIDE SUPPORT SERVICES								
6100 Support & Development Services	468,100	-	370,080	2,000	-	-	-	840,180
6200 Special Population Support & Development	44,330	-	370,826	138,571	-	-	-	553,727
6300 Alternative Programs & Services Support	-	-	-	253,918	-	-	-	253,918
6400 Technology Support Services	2,278,974	-	-	-	-	-	-	2,278,974
6500 Operational Support Services	21,752,274	79,640	11,413,636	168,981	-	-	-	33,334,891
6600 Financial & Human Resource Services	1,759,866	433,317	319,635	102,804	-	-	-	2,182,305
6800 System-Wide Pupil Support Services	384,286	-	-	-	-	-	-	384,286
6900 Policy, Leadership & Public Relations Services	1,019,182	-	529,950	-	-	-	-	1,549,132
SUB-TOTAL SUPPORT SERVICES (6000)	27,707,012	512,957	13,004,127	666,274	-	-	-	41,377,413
7000 ANCILLARY SERVICES								
7100 Community Services	55,000	-	-	-		3,038,280	-	3,093,280
7200 Nutrition Services	-	-	-	-	12,497,400	-	-	12,497,400
SUB-TOTAL COMMUNITY SERVICES (7000)	55,000	-	-	-	12,497,400	3,038,280	-	15,590,680
8000 NON-PROGRAMMED CHARGES								
8100 Payments to Other Governmental Units	566,000	-	45,000	384,165	-	-	-	995,165
8200 Unbudgeted Funds	-	-	-	-	-	-	-	-
8900 Other Non-Programmed Chgs.	-	-	-	-	-	-	-	-
SUB-TOTAL NON-PROG. CHGS (8000)	566,000	-	45,000	384,165	-	-	-	995,165
TOTAL OPERATING EXPENDITURES	51,495,188	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	1,897,417	226,031,031
CAPITAL OUTLAY EXPENDITURES								
9000 CAPITAL OUTLAY								
9000 Capital Outlay	-	-	-	-	-	-	24,665,101	24,665,101
TOTAL CAPITAL OUTLAY (9000)	-	-	-	-	-	-	24,665,101	24,665,101
TOTAL OPERATING & CAPITAL OUTLAY EXPENDITURES	51,495,188	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	26,562,518	250,696,132

LOCAL CURRENT EXPENSE FUND	LOCAL SPECIAL REVENUE 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
3600-026 McKinney-Vento
3600-044 Sliver Grant
3600-049 IDEA Pre-0School Handicapped Grant
3600-050 ESEA Chapter 1 - LEA Basic Program
3610-057 Abstinence Education
3600-059 ESEA Chapter 2 - Formula Grant
3600 -060 IDEA -0 VI-0B - Handicapped
3600-070 IDEA Children with Disabilities
3600-103 Improving Teacher Qualityation
3600-104 Language Acquisition
3600-105 Title I School Improvement
3600-107 Educational Technology
3600-111 Language Acquisition
3600-118 Special Needs Target
3600-140 ARRA - Education Stabilization
3600-141 ARRA - Title I
3600-144 ARRA IDEA VI - B
3600-145 ARRA IDEA Preschool
3600-146 ARRA - Education Technology
3600-148 ARRA McKinney Vento
3600-149 ARRA Child Nutrition

			216,090				216,090
			45,158				45,158
			74,553				74,553
			102,778				102,778
			3,096,888				3,096,888
			-				-
			-				-
			4,198,327				4,198,327
			743,635				743,635
			769,390				769,390
			274,543				274,543
			145,798				145,798
			-				-
			-				-
			-				-
			8,058,025				8,058,025
			1,081,185				1,081,185
			2,608,061				2,608,061
			96,485				96,485
			-				-
			11,265				11,265
			-				-

3700 Revenues from Federal Sources - Other Restricted Grants

3700 Medicaid Reimbursement Program
3700-301 ROTC
3700-306 Medicaid Reimbursement
3700-309 Head Start Grant
3700-333 Head Start - ARRA

	200,000						200,000
	244,800						244,800
	-						-
	1,211,731						1,211,731
							-

3800 Other Revenues from Federal Sources - Restricted Grants

3811 Regular
 3814 Summer Feeding Program
 3815 Commodities Used

Total Federal Revenues

LOCAL CURRENT EXPENSE FUND	LOCAL SPECIAL REVENUE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
				5,715,000			5,715,000
				49,500			49,500
				728,964			728,964
-	1,656,531	-	21,522,181	6,493,464	-	-	29,672,176

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

47,372,681							47,372,681
							-
	165,000						165,000
40,000	16,190				3,038,280		3,094,470
				123,000			123,000
				20,500			20,500
				3,300,000			3,300,000
				105,000			105,000
				2,054,000			2,054,000
				385,000			385,000
				13,700			13,700

	LOCAL CURRENT EXPENSE FUND	LOCAL SPECIAL REVENUE FUND	STATE PUBLIC SCHOOL FUND	FEDERAL GRANT FUND	CHILD NUTRITION FUND	KIDS PLUS FUND	CAPITAL OUTLAY FUND	TOTAL BUDGET
4400 Local Sources - Unrestricted								
4410 Fines and Forfeitures	1,540,000							1,540,000
4420 Rental of School Property		2,400						2,400
4430 Contributions and Donations		8,000						8,000
4440 ABC Revenues								-
4450 Interest Earned on Investments	15,000				2,000		1,000	18,000
4490 Miscellaneous Local Operating Revenues					736		384,500	385,236
4800 Local Sources - Restricted								
4810 Bond and Note Proceeds							198,408	198,408
4811 Cash New School Construction							408,206	408,206
4812 COPS New School Construction							24,004,573	24,004,573
4820 Disposition of School Fixed Assets							6,000	6,000
4830 Federal Revenue Sharing							1,020,000	1,020,000
4880 Indirect Cost Allocated		1,075,811						1,075,811
4890 Other Restricted Local Sources	1,333,439	2,309,728						3,643,167
Total Local Revenues	50,301,120	3,577,129	-	-	6,003,936	3,038,280	26,022,687	88,943,152
Total Operating Revenues	50,301,120	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	26,022,687	248,962,233
4910 Fund Balance Appropriated	1,194,068						539,831	1,733,899
4922 Transfer from Current Expense								-
Total Revenues	51,495,188	5,233,660	130,346,905	21,522,181	12,497,400	3,038,280	26,562,518	250,696,132

2010 - 2011

Capital Outlay Budget

**Cabarrus County Schools
Capital Outlay Budget Summary**

2010 - 2011

Project	Total Budget	Amount Paid thru 6/30/10	2010-11 Budget Balance	FUNDING SOURCES				
				1/2 Cent Sales Tax	State Public School	County	State / Local Appropriation	Total Sources
Regular Capital Outlay:								
Current Year	1,951,331	-	1,951,331	1,020,000	391,500		539,831	1,951,331
Carryover	-	-	-					
County Projects:								
A T Allen Replacement	16,386,359	12,965,067	3,421,292			3,421,292		3,421,292
C E Boger Elementary	16,278,719	15,870,513	408,206			408,206		408,206
Cox Mill High	45,666,299	45,603,307	62,992			62,992		62,992
Hickory Ridge Middle	27,724,380	21,054,644	6,669,736			6,669,736		6,669,736
Patriots Elementary	16,270,196	12,735,720	3,534,476			3,534,476		3,534,476
Harold Winkler Middle	28,447,534	17,933,049	10,514,485			10,514,485		10,514,485
Total All Projects	152,724,817	126,162,299	26,562,518	1,020,000	391,500	24,611,187	539,831	26,562,518

**Cabarrus County Schools
Summary of Capital Outlay Budget
2010 - 2011**

Vehicles and Mobile Units	\$ 240,000
New Construction	24,665,101
Technology Equipment	1,657,417
TOTAL CAPITAL OUTLAY BUDGET	\$ 26,562,518

**Cabarrus County Schools
Capital Outlay
2010 - 2011**

Proj. #	Vehicles and Mobile Units	
801.01	Relocation of Mobile Units	240,000
TOTAL VEHICLES AND MOBILE UNITS		\$ 240,000

**Cabarrus County Schools
Capital Outlay
2010 - 2011**

Proj. #	New Construction	
916	Jay M. Robinson High - Fieldhouse	53,689
925	C.E. Boger Elementary Shelter	225
989	C.E. Boger Elementary	408,206
991	Harold E. Winkler Middle	10,514,485
995	Patriots Elementary	3,534,476
996	Hickory Ridge Middle School	6,669,736
997	A. T. Allen Elementary Replacement	3,421,292
998	Cox Mill High School	62,992
TOTAL NEW CONSTRUCTION		\$ 24,665,101

**Cabarrus County Schools
Capital Outlay
2010 - 2011**

Proj. #	Technology Equipment	
001.01	E-Rate	\$ 379,500
607.01	Technology Equipment Lease	1,000,000
607.04	Admin Software/Hardware	17,917
607.07	Connect Ed System	90,000
807.02	ZARCA Survey Tool	28,500
907.06	Technology	141,500
TOTAL TECHNOLOGY EQUIPMENT		\$ 1,657,417

2010 - 2011

Local Current Expense Budget

**Cabarrus County Schools
Direct Current Expense Funding
2010 - 2011**

Funding Increases

	Funding Requested 2009 - 2010	Funding Received 2009 - 2010	Funding Request 2010 - 2011	Funding Received 2010 - 2011
Local Current Expense Budget Increase / Decrease:				
Operating Expense - Continuation	\$ 3,604,770	\$ 1,010,311	\$ 4,543,853	\$ 1,495,000
Operating Expense - Expansion	20,000		1,395,000	
Charter School Allocation	100,000	100,000	-	-
Special Olympics	2,500	2,500	1,000	
Local Current Expense Revenue from County	\$ 3,727,270	\$ 1,112,811	\$ 5,939,853	\$ 1,495,000

Non - Recurring Funding Sources:

Fund Balance Appropriated to Local			\$ 760,000	\$ 1,159,000
Fund Balance Appropriated to State				35,068
Total Fund Balance Appropriated	\$ -	\$ -	\$ 760,000	\$ 1,194,068
Local Current Expense Revenue	\$ 3,727,270	\$ 1,112,811	\$ 5,179,853	\$ 2,689,068

Facilities & Operations

Building Maintenance	\$ (165,042)	\$ (165,042)	\$ -	\$ -
Grounds Maintenance	(38,416)	(38,416)	-	-
Capital Projects			823,500	
Total Facilities & Operations Revenue	\$ (203,458)	\$ (203,458)	\$ 823,500	\$ -

Cabarrus County Schools
Local Current Expense Funding, Continuation & Expansion Items
Listed in Priority Order
2010 - 2011

Priority Number	Category	Actual Budgetary Impact
Local Funding		
	Local Current Expense Funding	1,495,000
	Appropriate Fund Balance \$1,159,000 (local) + \$35,068 (state) = \$1,194,068	1,159,000
Total Local Funding / Savings		\$ 2,654,000
Continuation Items (Strategic Plan Objective # 5.2.1)		
1	New Schools Operating Costs: <ul style="list-style-type: none"> ➤ A T Allen Child Development Center Salaries & Benefits ➤ A T Allen Elementary Replacement Salaries & Benefits Utilities Telephone Building Insurance Custodial Supplies Instructional Supplies 	 200,000 8,000 5,000

Cabarrus County Schools
Local Current Expense Funding, Continuation & Expansion Items
Listed in Priority Order
2010 - 2011

Priority Number	Category	Actual Budgetary Impact
	<ul style="list-style-type: none"> ➤ Hickory Ridge Middle <ul style="list-style-type: none"> Salaries & Benefits Utilities Telephone Building Insurance Custodial Supplies Instructional Supplies ➤ Patriots Elementary <ul style="list-style-type: none"> Salaries & Benefits Utilities Telephone Building Insurance Custodial Supplies Instructional Supplies 	250,000 10,000 15,000 200,000 8,000 5,000
2	Provision for staffing for new school planning (includes benefits) <ul style="list-style-type: none"> ➤ Winkler 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) 	65,000 32,000 28,000
3	Provision for proposed increase in utility costs (per power company notification) <ul style="list-style-type: none"> ➤ \$6,738,000 x 4% 	270,000
4	Provision for increase in employer retirement costs to match the state <ul style="list-style-type: none"> ➤ \$18,798,000 x .02 (8.54% proposed to 10.51%) 	376,000

Cabarrus County Schools
Local Current Expense Funding, Continuation & Expansion Items
Listed in Priority Order
2010 - 2011

Priority Number	Category	Actual Budgetary Impact
5	Provision for increase in employer hospitalization costs to match the state ➤ (\$4,527 - \$4,929 = \$402)	256,000
6	Provision to fund Student Services Clerical Assistant (60%) (previously funded by Safe & Drug Free grant)	25,000
7	Provision for loss of CNP indirect cost revenue	
8	Provision for loss of bank interest revenue	200,000
9	Provision for increase in instructional supplies to reflect growth ➤ ADM Increase 925 x \$150 ➤ Elimination of student supply fees continued 925 x \$6	
10	Provision to increase technology maintenance operating budget to reflect growth ➤ ADM Increase 925 x \$55	51,000
11	Provision to fund shortage of Employee Tuition reimbursement program	100,000
Capital	Provision to fund shortage of capital request for Technology needs - Priority A items	550,000
TOTAL CONTINUATION COSTS		\$ 2,654,000

Cabarrus County Schools
Local Current Expense Funding, Continuation & Expansion Items
Listed in Priority Order
2010 - 2011

Priority Number	Category	Actual Budgetary Impact
EXPANSION ITEMS		
12	Provision for increase in supplements to help recruit and retain Certified staff ➤ Teachers and Certified \$4,525,000 x 5% plus benefits ➤ Principals and Assistant Principals \$503,000 x 5% plus benefits ➤ Athletic Supplements - \$798,000 x 5% plus benefits	
13	Provision for Drop Out Prevention Co-ordinator in high schools ➤ 7 @ \$ 45,000 plus benefits	
14	Provision for additional Lead Teachers in middle schools ➤ 7 @ \$ 45,000 plus benefits	
15	Provision for additional discretionary teachers at Long School, Early College, PLC and Glen Center ➤ 4 @ \$ 45,000 plus benefits	
TOTAL EXPANSION ITEMS		\$ -
TOTAL LOCAL CURRENT EXPENSE CONTINUATION ITEMS		\$ 2,654,000

**Cabarrus County Schools
State Funding & Expense Summary
2010 - 2011**

State Funding

	Net Increase in State Dollar Allotment	779,863									
	Net Increase in State Position Allotments	2,778,098									
	Anticipated Savings: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Expected Savings from Energy Management Program</td> <td style="text-align: right; padding-right: 20px;">310,000</td> <td rowspan="4" style="vertical-align: middle; text-align: right;">1,466,000</td> </tr> <tr> <td style="padding-left: 20px;">Planned PRC 013- CTE Reduction</td> <td style="text-align: right;">400,000</td> </tr> <tr> <td style="padding-left: 20px;">Savings from Three-Tier Transportation Plan</td> <td style="text-align: right;">600,000</td> </tr> <tr> <td style="padding-left: 20px;">Savings from Transfer of State Teachers to Locally Paid Teachers</td> <td style="text-align: right;">156,000</td> </tr> </table>	Expected Savings from Energy Management Program	310,000	1,466,000	Planned PRC 013- CTE Reduction	400,000	Savings from Three-Tier Transportation Plan	600,000	Savings from Transfer of State Teachers to Locally Paid Teachers	156,000	
Expected Savings from Energy Management Program	310,000	1,466,000									
Planned PRC 013- CTE Reduction	400,000										
Savings from Three-Tier Transportation Plan	600,000										
Savings from Transfer of State Teachers to Locally Paid Teachers	156,000										
	Appropriate Fund Balance - Local \$1,159,000 (local) + \$35,068 (state) = \$1,194,068	35,068									
Total State Funding / Savings		\$ 5,059,029									

**Cabarrus County Schools
State Funding & Expense Summary
2010 - 2011**

	Category	Actual Budgetary Impact
State Expenditures (Strategic Plan Objective # 5.2.1)		
	Provision for increase in employer retirement and hospitalization costs to match the state Dollar allotment	1,517,967
	Provision to replace Mentors funding \$190,000 - \$58,200 federal funds	131,800
	Provision to replace reduction in PRC 015 - School Technology Fund \$408,000 - \$347,000 carryover	61,000
	Provision to replace reduction in PRC 002 - Central Office Administration	19,646
	Provision for 2010-2011 State Discretionary Reduction 2009 - 2010 discretionary reduction \$4,320,333	1,633,398
	Provision to return funds for half of 2010-2011 overprojection State projection 28,827 - Jim's projection 28,342 = 485; return funding for 243 students	932,254
	Provision for State Position Allotments: PRC 001 - Classroom Teachers - (6) positions 334,875 PRC 005 - School Building Administration - (.33) positions 25,476 PRC 013 - Career And Technical Education - (7.1) positions 402,613	762,964
Total State Expenditures		\$ 5,059,029

**Cabarrus County Schools
Local Current Expense Budget
Other Local Items - County Special Olympics
2010 - 2011**

	Category	Estimated Budgetary
OTHER LOCAL OPERATING ITEMS:		
	Provision for Special Olympics Budget ➤ Current budget \$55,000 plus salary & benefits increase	\$ 1,000
TOTAL OTHER LOCAL OPERATING ITEMS		\$ 1,000

2010 - 2011

Local Current Expense Budget

Line Item Detail

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

Revenue - Detail Of Sources:	2009 - 2010 BUDGET	Increase / Decrease	2010 - 2011 Budget
UNRESTRICTED REVENUE			
Cabarrus County Appropriations	\$ 37,674,948	\$ 1,495,191	\$ 39,170,139
Fines and Forfeitures	1,700,000	(160,000)	1,540,000
Interest on Investments	200,000	(185,000)	15,000
Deferred Revenue - Medicaid Reimbursement	200,000	0	200,000
Indirect Cost - Title I	38,368	105,864	144,232
Indirect Cost - Child Nutrition	310,000	90,000	400,000
Indirect Cost - Exceptional Children	73,345	163,234	236,579
Indirect Cost - Kids Plus	295,000	0	295,000
Miscellaneous	8,000	0	8,000
Rental Income - Houses	1,200	1,200	2,400
Sales Tax Refund	250,000	(85,000)	165,000
Tuition - Out of County	40,000		40,000
TOTAL UNRESTRICTED REVENUE	\$ 40,790,861	\$ 1,425,489	\$ 42,216,350

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

Revenue - Detail Of Sources, Continued:			
RESTRICTED PROGRAM REVENUE			
CTE Program	\$ 54,400	\$ (54,400)	\$ -
Kannapolis City Schools - Staff Reimbursements	20,708	23,822	44,530
Piedmont Healthcare	46,007	133,993	180,000
ROTC (50%)	222,000	22,800	244,800
EC Medicaid / Behavior Healthcare Grant	36,000	(36,000)	-
Head Start	1,330,476	(118,745)	1,211,731
More at Four	1,058,320	(86,832)	971,488
Regional Alternative Licensing Center (RALC)	81,510	3,436	84,946
Curriculum Coaching Specialist (CCS by CCS)	0	16,190	16,190
Communities In Schools Grant - PLC	38,586	924	39,510
Cannon Foundation Technology Grant	0		-
Cabarrus County Appropriations - Special Olympics	55,000	0	55,000
Emergent Literacy / Other Grants	0		-
Bible Teaching Associations	331,554	102,475	434,029
Deferred Revenue - Other	212,573	342,652	555,225
TOTAL RESTRICTED REVENUE	\$ 3,487,134	\$ 350,315	\$ 3,837,449
Fund Balance - Appropriated	\$ -	\$ 1,194,068	\$ 1,194,068
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 44,277,995	\$ 2,969,872	\$ 47,247,867
Consolidated Facilities & Operations Budget	\$ 9,218,655	\$ 262,326	\$ 9,480,981
TOTAL LOCAL CURRENT EXPENSE BUDGET REVENUES	\$ 53,496,650	\$ 3,232,198	\$ 56,728,848

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Highlighted Items denote Local Fund 8 - Local Special Revenue			
5100 - Regular Instructional Services			
100 - Salaries			
Teachers	155,000	(155,000)	-
Teachers - 7 Bible (R)	235,200	66,270	301,470
Teachers - 5 JROTC (R)	444,000	45,600	489,600
Technology Facilitator	-	29,256	29,256
Teacher Assistants	675,000	(589,000)	86,000
Substitute Teachers – Regular Teachers Absence	200,000	-	200,000
Substitute Teachers - Bible (R)	6,300	-	6,300
Substitute Teachers - ROTC (R)	1,500	-	1,500
Substitute Teachers - Staff Development	5,000	-	5,000
Substitute Teachers - Staff Development	-	60,000	60,000
Supplements - Classroom Teachers	2,825,000	-	2,825,000
Supplements - K-3	26,000	400	26,400
Supplements - Foreign Exchange	24,500	(3,500)	21,000
Supplements - ROTC (R)	44,000	(25,600)	18,400
Supplements - Athletics, Music, Drama	700,000	-	700,000
Supplements - Instructional Support	18,000	-	18,000
Academic Supplements - Grade / Department Chairpersons	64,000	-	64,000
Supplements - 7 Bible Teachers (R)	12,400	3,720	16,120
Supplements - CTE Programs	235,000	8,800	243,800
Longevity Pay	5,000	-	5,000
Longevity Pay - Bible Teachers (R)	7,300	7,250	14,550
Annual Leave Payoff Provision	2,000	-	2,000
Short Term Disability Payments – First Six Months	20,000	-	20,000
Extra Responsibility - Summer Band, Athletic Directors, ESL, ROTC	125,000	-	125,000
Mentor Stipend	-	131,800	131,800
Planning Period Stipends Provision	20,000	-	20,000
100 - Salaries Total	5,850,200	(420,004)	5,430,196

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	456,000	(33,820)	422,180
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	498,800	51,302	550,102
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	262,754	(165,065)	97,689
Employer's Life Insurance Cost	18,000	-	18,000
200 - Employer Provided Benefits Total	1,235,554	(147,583)	1,087,971
300 - Purchased Services			
EAP Program	51,000	-	51,000
Workshop Expenses/Allowable Travel	452,548	(4,980)	447,568
Staff Development - JNFMS Grant (R)	50	(50)	-
Workshop Expenses - Philip Morris - Accountability (R)	30,000	(20,313)	9,687
Workshop Expenses - Philip Morris - PLC (R)	805	(805)	-
Workshop Expenses/Allowable Travel - CCHS Grant (R)	3,440	2,428	5,868
Staff Development - Effective Teacher Training	6,400	(490)	5,910
Pre-Employment Screening	190,000	-	190,000
Travel Reimbursement - Itinerant Teachers and Staff	25,000	-	25,000
Travel Reimbursement - CTE Programs	28,000	(13,000)	15,000
Mobile Communication Costs - CTE Programs	1,500	-	1,500
Employee Education Reimbursement for Tuition (50%)	100,000	100,000	200,000
300 - Purchased Services Total	888,743	62,790	951,533
400 - Supplies and Materials			
Supplies and Materials - CTE Programs	8,300	(2,300)	6,000
Supplies and Materials - Schools ADM Allocation	2,500,236	1,693,099	4,193,335
Supplies and Materials - LSTA Library Coll Dev Grant-CHS (R)	6,064	(6,064)	-
Supplies and Materials - NSF Grant (R)	1,056	(1,056)	-
Supplies and Materials - Philip Morris (R)	11,544	(11,544)	-
Supplies and Materials - Health Academy Grant (R)	2,172	1,337	3,509
Repair Parts, Materials - Legends Grant (R)	270	(270)	-
Furniture and Equipment	-	5,000	5,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Computer Equipment - CTE Programs	5,000	-	5,000
400 - Supplies and Materials Total	2,534,642	1,678,202	4,212,844
500 - Capital Outlay			
Purchase of Equipment - Child Obesity Grant (R)	8,426	(8,426)	-
Technology Equipment - Cannon Grant (R)	-	55,951	55,951
500 - Capital Outlay	8,426	47,525	55,951
5100 - Regular Instructional Services Total	\$ 10,517,565	\$ 1,220,930	\$ 11,738,495
5200 - Special Populations Services			
100 - Salaries			
Homebound Instruction Provision - Non-EC Students	25,000	-	25,000
Teachers - EC Program	759,000	-	759,000
Homebound Instruction Provision	100,000	-	100,000
Speech Therapists - EC Program	124,000	-	124,000
Teachers - AIG Program (R)	107,100	-	107,100
Teacher Assistants - EC Program	129,000		129,000
Teacher Assistants - Developmental Day Program - Pre-K	21,000	105,400	126,400
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
Supplements - Classroom Teachers	21,000		21,000
Supplements - Instructional Support	6,500		6,500
Supplements - EC Teachers	340,000	15,000	355,000
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)	53,000	(4,600)	48,400
Supplements - ESL Teachers	52,000	(8,000)	44,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Bonus Leave	5,000		5,000
Annual Leave	15,000		15,000
Additional Responsibility - EC Staff	20,000		20,000
Overtime - Developmental Day Program	1,000	4,072	5,072
100 - Salaries Total	1,921,200	103,272	2,024,472
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	148,050	12,120	160,170
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	169,065	49,385	218,450
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	163,627	45,811	209,438
200 - Employer Provided Benefits Total	480,742	107,316	588,058
300 - Purchased Services			
Contracted Services - Medicaid (R)	35,000	(15,623)	19,377
Contracted Services - Vocational Rehabilitation Program (Local Share)	33,938	-	33,938
Staff Development	-	5,000	5,000
Travel Reimbursement - Psychologists	5,000	-	5,000
300 - Purchased Services Total	73,938	(10,623)	43,938
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)	58,002	19,508	77,510
Furniture and Equipment - EC Program	5,500	-	5,500
400 - Supplies and Materials Total	81,267	14,543	95,810
5200 - Special Populations Services Total	\$ 2,557,147	\$ 214,508	\$ 2,771,655

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
5300 - Alternative Programs and Services			
100 - Salaries			
Saturday School Provisions	21,000	-	21,000
Supplements - Alternative School Teachers	2,300	-	2,300
Supplements - Classroom Teachers	29,000	-	29,000
Supplements - Alternative School Teachers	8,500	4,700	13,200
Teachers - 6 ISS at High Schools	195,000	-	195,000
Supplements - Remediation Teachers	55,000	5,000	60,000
Head Start - Director (R)	65,736	4	65,740
Head Start - Teachers (R)	196,429	(9,679)	186,750
Tutor	-	140,000	140,000
Tutor	-	70,000	70,000
Tutor	-	55,000	55,000
Head Start - Teachers Assistants (R)	367,500	8,500	376,000
Head Start - Tutor (R)	21,000	(19,000)	2,000
Head Start - Office Support (R)	58,000	(1,000)	57,000
Head Start - Substitute Teachers (R)	6,000	-	6,000
Head Start - Substitute Staff Development (R)	1,000	(1,000)	-
Head Start - Supplements (R)	10,000	21,500	31,500
Head Start - Longevity Pay (R)	12,000	-	12,000
Head Start - Short Term Disability (R)	13,900	(13,900)	-
Stipend	-	16,926	16,926
Head Start - Stipends (R)	3,600	(600)	3,000
Head Start - Overtime Pay (R)	5,000	2,000	7,000
Head Start - Teachers Assistants - ARRA (R)	97,240	(97,240)	-
Head Start - Longevity Pay - ARRA (R)	375	(375)	-
Head Start - Overtime Pay - ARRA (R)	269	(269)	-
More @ Four - Teachers (R)	288,000	2,000	290,000
More @ Four - Teachers Assistants (R)	170,000	23,500	193,500
Tutor	-	25,000	25,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
More @ Four - Office Support (R)	70,500	(20,500)	50,000
More @ Four - Substitute Teachers (R)	3,000	(550)	2,450
More @ Four - Substitute - Staff Development (R)	45,000	(10,000)	35,000
More @ Four - Supplements (R)	14,800	2,000	16,800
Longevity Pay	-	2,000	2,000
More @ Four - Stipends (R)	-	4,900	4,900
More @ Four - Overtime Pay (R)	6,000	(2,000)	4,000
Tutor - Drop Out Prevention Grant	15,250	19,239	34,489
Tutor - Curriculum Coaching Specialist (CCS by CCS) (R)	-	12,000	12,000
100 - Salaries Total	1,781,399	238,156	2,019,555
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	134,150	20,455	154,605
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	144,050	61,771	205,821
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	233,900	8,060	241,960
200 - Employer Provided Benefits Total	512,100	90,286	602,386
300 - Purchased Services			
Rentals/Leases - Parking Lot at Long School	36,420		36,420
Head Start - Contracted Services (R)	-	92,702	92,702
Head Start - Health Services (R)	10,000	(10,000)	-
Head Start - Transportation Services (R)	87,000	(87,000)	-
Head Start - Child Liability Insurance (R)	700	(700)	-
Head Start - Workshop Expenses/Allowable Travel (R)	17,140	3,139	20,279
Head Start - Travel Reimbursement (R)	1,500	-	1,500
Head Start - Mobile Communication Costs (R)	9,000	-	9,000
Employee Education Reimbursement (R)	6,000	(6,000)	-
Mobile Communication	-	3,600	3,600
More @ Four - Field trips/Transportation (R)	80,917	(40,407)	40,510
More @ Four - Workshop Expenses/Allowable Travel (R)	5,000	13,000	18,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
More @ Four - Travel Reimbursement (R)	-	700	700
300 - Purchased Services Total	253,677	(30,966)	222,711
400 - Supplies and Materials			
Supplies and Materials	130,000	-	130,000
Head Start - Supplies and Materials (R)	-	38,300	38,300
Head Start - Operating Supplies (R)	23,587	(23,587)	-
Head Start - Education Supplies (R)	5,000	(5,000)	-
Head Start - Family Services Supplies (R)	1,000	(1,000)	-
Head Start - Disabilities Supplies (R)	1,000	(1,000)	-
Head Start - Other Food Purchases (R)	49,000	-	49,000
Head Start - Computer Equipment (R)	3,000	(3,000)	-
Head Start - Technology Equipment (R)	1,000	(1,000)	-
More @ Four - Supplies and Materials (R)	30,270	5,750	36,020
More @ Four - Software (R)	-	3,400	3,400
More @ Four - Snacks (R)	-	47,523	47,523
More @ Four - Furniture and Equipment (R)	10,000	55,000	65,000
More @ Four - Computer Equipment (R)	44,092	80,385	124,477
Library Books	-	5,000	5,000
Supplies and Materials - Drop Out Prevention Grant	39,210	(39,210)	-
Computer Equipment - Drop Out Prevention Grant	6,400	(6,400)	-
Supplies and Materials - Emergent Literacy Grant (R)	15,161	1,036	16,197
Furniture and Equipment - Emergent Literacy Grant (R)	-	1,000	1,000
Supplies and Materials - Curriculum Coaching Specialist (CCS by CCS) (R)	-	1,000	1,000
Computer Software & Supplies	-	1,000	1,000
Family Services Supplies - Long School (R)	9,487	(2,512)	6,975
400 - Supplies and Materials Total	368,207	156,685	524,892
500 - Capital Outlay			
Head Start - Construction Contracts (R)	5,000	(5,000)	-
More @ Four - Equipment - Inventoried (R)	45,000	(5,000)	40,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Head Start - Technology Equipment (R)	5,000	(5,000)	-
500 - Capital Outlay	55,000	(15,000)	40,000
5300 - Alternative Programs and Services Total	\$ 2,970,383	\$ 439,161	\$ 3,409,544
5400 - School Leadership Services			
100 - Salaries			
Assistants Principals	604,000	(335,500)	268,500
Principals (increase for Winkler Middle)	108,000	108,000	216,000
Treasurer	1,121,000	118,500	1,239,500
Office Support	2,472,000	300,000	2,772,000
Office Support - Performance Learning Center (R)	29,260	-	29,260
Testing Coordinators at Middle/High Schools	134,000	(134,000)	-
Supplements - Principals	297,000	-	297,000
Supplements - Assistant Principals	136,000	-	136,000
Employee Allowances Taxable - Principals Travel @ \$1,000, AP Travel @ \$500	33,000	8,000	41,000
Employee Allowances Taxable	33,000	-	33,000
Longevity Pay - Principals	5,000	(5,000)	-
Longevity Pay	-	10,000	10,000
Longevity Pay - Non-Instructional Support - Non-Contributory	20,000	10,000	30,000
Bonus Leave - Non-Instructional Support	1,000	9,000	10,000
Salary Differential - Pay above State Level - Principals	40,000	25,000	65,000
Supplements - Assistant Principals - Salary Differential	3,000	-	3,000
Annual Leave - Assistant Principals	5,000	5,000	10,000
Annual Leave - Non-Instructional Support	5,000	5,000	10,000
Supplement - Recruitment and Retention - Principals	25,000	-	25,000
Overtime Pay - Office Support Provision	26,671	3,329	30,000
Overtime Pay - Office Support Provision	48,673	5,327	54,000
100 - Salaries Total	5,146,604	132,656	5,279,260

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	393,238	12,402	405,640
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	449,160	108,520	557,680
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	693,327	86,360	779,687
200 - Employer Provided Benefits Total	1,535,725	207,282	1,743,007
5400 - School Leadership Services Total	\$ 6,682,329	\$ 339,938	\$ 7,022,267
5500 - Co-Curricular Services			
100 - Salaries			
Sports Medicine Coordinator	81,750	-	81,750
100 - Salaries Total	81,750	-	81,750
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	6,254	6	6,260
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	7,153	1,447	8,600
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	4,527	403	4,930
200 - Employer Provided Benefits Total	17,934	1,856	19,790
300 - Purchased Services			
Contract Services	-	42,000	42,000
300 - Purchased Services Total	-	42,000	42,000
5500 - Co-Curricular Services Total	\$ 99,684	\$ 43,856	\$ 143,540
5800 - School-Based Support Services			
100 - Salaries			
NC Wise Data Managers	983,000	106,000	1,089,000
Supplements - Media Coordinators	81,000	-	81,000
Supplements - Guidance Counselors	181,000	-	181,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Supplements - CTE	3,000	(362)	2,638
Supplements - Remediation Teachers	2,700	-	2,700
Supplements - At Risk	3,000	(3,000)	-
Supplements - EC Speech	2,700	-	2,700
Guidance Summer Pay - one month per High School	45,000	-	45,000
Overtime Provision - Data Managers	21,326	6,674	28,000
Supplements - Guidance	2,300	(300)	2,000
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	1,348,026	109,012	1,457,038
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	104,600	9,610	114,210
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	119,400	36,330	155,730
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	144,900	17,800	162,700
200 - Employer Provided Benefits Total	368,900	63,740	432,640
300 - Purchased Services			
Contracted Services - Nurses (Partnership with Cabarrus Health Alliance)	670,021	80,679	750,700
Contracted Services - Middle School Resource Officers	160,000	-	160,000
Workshop Expenses/Allowable Travel - Media Grant (R)	1,531	(1,531)	-
300 - Purchased Services Total	831,552	79,148	910,700
400 - Supplies and Materials			
Supplies and Materials	-	2,000	2,000
400 - Supplies and Materials Total	-	2,000	2,000
5800 - School-Based Support Services Total	\$ 2,548,478	\$ 253,900	\$ 2,802,378

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
6100 - Support and Development Services			
100 - Salaries			
C&I Director	120,000	73,600	193,600
Salary - Office	-	165,000	165,000
Supplements	2,600	100	2,700
Overtime Pay	-	1,000	1,000
100 - Salaries Total	122,600	239,700	362,300
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	9,400	19,200	28,600
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	10,800	28,700	39,500
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	9,100	25,600	34,700
200 - Employer Provided Benefits Total	29,300	73,500	102,800
300 - Purchased Services			
Travel Reimbursement - Local Itinerant Travel	3,000	-	3,000
300 - Purchased Services Total	3,000	-	3,000
6100 - Support and Development Services Total	\$ 154,900	\$ 313,200	\$ 468,100
6200 - Special Population Support and Development Services			
100 - Salaries			
Office Support - Non-Instructional Support	2,000	30,000	32,000
100 - Salaries Total	2,000	30,000	32,000
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	-	2,500	2,500
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	-	3,400	3,400

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	800	4,130	4,930
200 - Employer Provided Benefits Total	800	10,030	10,830
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	\$ 4,300	\$ 40,030	\$ 44,330
6400 - Technology Support Services			
100 - Salaries			
Director - Technology	100,100	(68)	100,032
Office Support - Technology - Non-Instructional	38,300	-	38,300
Office Support - Technology	34,600	(88)	34,512
Technicians	346,000	-	346,000
Longevity Pay - Non-Contributory	4,000	6,000	10,000
Bonus Leave - Technology	-	7,000	7,000
Annual Leave - Technology	-	13,000	13,000
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	545,900	25,844	571,744
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	41,800	2,300	44,100
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	47,800	13,400	61,200
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	45,400	4,530	49,930
200 - Employer Provided Benefits Total	135,000	20,230	155,230
300 - Purchased Services			
Contract Services	345,000	52,000	397,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Copier and Duplicator Costs	-	1,000	1,000
Telephone Repairs - Technology	30,000	3,000	33,000
Telecommunications	132,000	-	132,000
Mobile Communication Costs - Technology	12,000	4,000	16,000
300 - Purchased Services Total	519,000	60,000	579,000
400 - Supplies and Materials			
Supplies and Materials - Technology Repairs	238,000	24,000	262,000
Supplies and Materials - Technology Operating Supplies	20,000	(1,000)	19,000
Computer Software and Supplies - Technology	92,000	3,000	95,000
Furniture and Equipment - Technology	25,000	(25,000)	-
Computer Equipment - Technology	-	597,000	597,000
400 - Supplies and Materials Total	375,000	598,000	973,000
6400 - Technology Support Services Total	\$ 1,574,900	\$ 704,074	\$ 2,278,974
6500 - Operational Support Services			
100 - Salaries			
Director - Transportation	67,300	3,140	70,440
Director - Construction (50%)	46,800	-	46,800
Growth Planning	20,000	-	20,000
Monitors - Middle School Buses	35,000	(35,000)	-
Office Support - Construction	34,700	-	34,700
Substitute - Bus Drivers	20,000	(20,000)	-
Courier Service - Part Time	28,000	-	28,000
More @ Four - Bus Drivers (R)	3,000	(550)	2,450
Custodians - School Based	3,676,000	(1,726,000)	1,950,000
Transportation Planner//Mechanics	403,000	-	403,000
Manager - Construction Quality Control (50%)	34,200	(34,200)	-
Manager - Construction Project Manager	-	119,200	119,200
Employee Allowances Taxable - Bus Monitor	3,000	-	3,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Employee Allowances Taxable - Bus Driver Attendance Bonus	80,000	-	80,000
Longevity Pay - Non-Contributory	10,000	-	10,000
Bonus Leave	5,000	-	5,000
Annual Leave	5,000	-	5,000
Overtime Pay - Custodians	69,330	16,670	86,000
Overtime Pay - Transportation	25,000	-	25,000
100 - Salaries Total	4,565,330	(1,676,740)	2,888,590
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	352,430	(126,841)	225,589
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	397,500	(93,353)	304,147
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	761,000	(281,742)	479,258
200 - Employer Provided Benefits Total	1,510,930	(501,936)	1,008,994
300 - Purchased Services			
Contract Cleaning - Education Center and PLC	48,000	-	48,000
Contract Custodians - Temporary	24,000	6,000	30,000
Contracted Services - Drop Out Prevention Grant	26,560	(26,560)	-
Contracted Services - Construction	-	10,000	10,000
Contracted Services - Growth Planning and Traffic Control	30,000	4,000	34,000
Contracted Services - Uniforms	15,000	-	15,000
Contracted Services	-	25,000	25,000
Workshop Expenses/Allowable Travel - Transportation Bus Training	20,000	-	20,000
Public Utilities - Electric Services	5,478,000	(72,651)	5,405,349
Public Utilities - Natural Gas	1,000,000	-	1,000,000
Waste Management Services	200,000	20,000	220,000
More @ Four - Transportation Costs (R)	60,011	16,989	77,000
Telephone Service	329,500	26,000	355,500
Mobile Communication Costs - Transportation Bus Drivers	65,000	20,000	85,000
300 - Purchased Services Total	7,296,071	28,778	7,324,849

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
400 - Supplies and Materials			
Supplies and Materials - Education center	66,000	-	66,000
Supplies and Materials - Custodial	234,500	-	234,500
Supplies and Materials - Transportation	6,000	(6,000)	-
Facilities - Fuel	100,000	40,000	140,000
Bus Fuel	1,200,000	(525,000)	675,000
Furniture and Equipment - Education Center	9,000	-	9,000
Furniture and Equipment - Custodial	4,000	-	4,000
400 - Supplies and Materials Total	1,619,500	(491,000)	1,128,500
6500 - Operational Support Services	\$ 14,991,831	\$ (2,640,898)	\$ 12,350,933
6600 - Financial and Human Resource Services			
100 - Salaries			
Director - RALC (R)	34,860	-	34,860
Assistant Director - HR	-	76,600	76,600
Director - Health & Safety	-	84,600	84,600
Lead Teacher Coordinator - HR	80,700	(80,700)	-
Office Support - Workers Compensation	34,000	-	34,000
Construction Accountant - Finance	45,000	435,000	480,000
HR Specialist	-	400,000	400,000
Office Support - RALC (R)	15,450	-	15,450
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 (R)	6,463	(5,463)	1,000
100 - Salaries Total	247,739	910,037	1,157,776

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	19,327	71,203	90,530
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	21,498	102,202	123,700
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	17,004	116,356	133,360
Employer's Workers' Compensation Insurance Cost	160,000	3,871	163,871
200 - Employer Provided Benefits Total	217,829	293,632	511,461
300 - Purchased Services			
Contracted Services - Computer Maintenance, Supplies, Software and Training	40,000	-	40,000
Travel Reimbursement - RALC (R)	1,500	2,000	3,500
Telephone Service - RALC (R)	2,000	1,000	3,000
Liability Insurance	105,000	-	105,000
Vehicle Insurance	77,000	-	77,000
Property Insurance	235,000	25,000	260,000
Fidelity Bond Premium	1,000	1,500	2,500
300 - Purchased Services Total	461,500	29,500	491,000
400 - Supplies and Materials			
Supplies and Materials - RALC (R)	6,308	(1,362)	4,946
Furniture and Equipment	-	3,000	3,000
Computer Equipment - RALC (R)	2,500	(2,500)	-
Computer Equipment - Provision for Upgrades	25,000	-	25,000
400 - Supplies and Materials Total	33,808	(862)	32,946
6600 - Financial and Human Resource Services Total	\$ 960,876	\$ 1,232,307	\$ 2,193,183
6800 - System-wide Pupil Support Services			
100 - Salaries			
Director - Student Accounting	-	77,232	77,232
Contracted Services - Student Services - SSMT / Hearing Officer	25,000	-	25,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
Student Accounting	-	200,000	200,000
100 - Salaries Total	25,000	277,232	302,232
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	2,000	21,208	23,208
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	-	29,217	29,217
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	-	29,629	29,629
200 - Employer Provided Benefits Total	2,000	80,054	82,054
6800 - System-wide Pupil Support Services	\$ 27,000	\$ 357,286	\$ 384,286
6900 - Policy, Leadership and Public Relations Services			
100 - Salaries			
Executive Assistant to Superintendent	-	63,720	63,720
Office Support	-	68,000	68,000
Demographic Planner/Student Assignments Administrative Assistant	36,000	144,000	180,000
Public Relations	-	66,300	66,300
Supplements - Cabinet	15,700	-	15,700
Supplements - Superintendent	15,600	-	15,600
Longevity Pay	2,000	-	2,000
Salary Differential - Pay above State Level - Superintendent	28,140	93	28,233
Salary Differential - Pay above State Level - Assistant Superintendents	38,902	(6,462)	32,440
Board Member Compensation	53,760	-	53,760
100 - Salaries Total	190,102	335,651	525,753
200 - Employer Provided Benefits			
Employer's Social Security Cost at 7.65% of All Full Time Employee Salaries	14,900	30,300	45,200
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries	12,300	39,900	52,200
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees	6,800	37,729	44,529
200 - Employer Provided Benefits Total	34,000	107,929	141,929

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
300 - Purchased Services			
Legal Services Provision	294,000	-	294,000
Audit Services Provision	36,000	8,000	44,000
Board of Education - Training	13,500	-	13,500
300 - Purchased Services Total	343,500	8,000	351,500
6900 - Policy, Leadership and Public Relations Services Total	\$ 567,602	\$ 451,580	\$ 1,019,182
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	(40)	3,160
Employer's Retirement Cost at 10.51% of All Full Time Employee Salaries (R)	3,700	640	4,340
Employer's Hospitalization Insurance Cost at \$4,929 of All Full Time Employees (R)	4,600	330	4,930
200 - Employer Provided Benefits Total	11,500	930	12,430
300 - Purchased Services			
Travel Reimbursement - Special Olympics (R)	1,800	(1,800)	-
300 - Purchased Services Total	1,800	(1,800)	-
400 - Supplies and Materials			
Supplies and Materials - Special Olympics (R)	500	870	1,370
400 - Supplies and Materials Total	500	870	1,370
7100 - Community Services Total	\$ 55,000	\$ -	\$ 55,000

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

Expenditure - Function & Object Detail	2009 - 2010 Budget	Increase / Decrease	2010 - 2011 Budget
8100 - Payments to Other Governmental Units			
700 - Transfers			
Transfers to Charter Schools	566,000	-	566,000
700 - Transfers Total	566,000	-	566,000
8100 - Payments to Other Governmental Units Total	\$ 566,000	\$ -	\$ 566,000
Total Local Current Expense Budget (Before Consolidated Facilities & Operations)	\$ 44,277,995	\$ 2,969,872	\$ 47,247,867
Consolidated Facilities & Operations Budget	\$ 9,218,655	\$ 262,326	\$ 9,480,981
Total Local Current Expense Budget	\$ 53,496,650	\$ 3,232,198	\$ 56,728,848

CABARRUS COUNTY SCHOOLS
PROPOSED CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2010 - 2011

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11
<u>REVENUES</u>									
Cabarrus County:									
Maintenance and Grounds	\$ 6,564,958	\$ (0)	\$ 6,564,958	\$ 1,532,584	\$ 0	\$ 1,532,584	\$ 8,097,542	\$ (0)	\$ 8,097,542
Capital Outlay		-			-		-	-	-
Kannapolis City Schools:									
Rowan County Share	235,896	32,676	268,572	54,812	11,314	66,126	290,708	43,990	334,698
Deferred Revenue:	573,752	272,893	846,645	180,263	(52,196)	128,067	754,015	220,697	974,712
TOTAL REVENUES	\$ 7,374,606	\$ 305,569	\$ 7,680,175	\$ 1,767,659	\$ (40,882)	\$ 1,726,777	\$ 9,142,265	\$ 264,687	\$ 9,406,952
<u>EXPENDITURES</u>									
Salaries:									
Director of Facilities & Operations	\$ 93,000	\$ -	\$ 93,000	\$ -	-	-	\$ 93,000	\$ -	\$ 93,000
Facilities / Grounds / Const Managers	268,000	40,860	308,860	56,500	-	56,500	324,500	40,860	365,360
Clerical	144,000	-	144,000	-	-	-	144,000	-	144,000
Technicians / Summer Workers	1,733,000	4,000	1,737,000	290,000	-	290,000	2,023,000	4,000	2,027,000
Longevity	16,100	-	16,100	3,300	-	3,300	19,400	-	19,400
Overtime	66,300	-	66,300	7,100	-	7,100	73,400	-	73,400
Subtotal Salaries	\$ 2,320,400	\$ 44,860	\$ 2,365,260	\$ 356,900	\$ -	\$ 356,900	\$ 2,677,300	\$ 44,860	\$ 2,722,160
Matching Benefits:									
FICA	\$ 177,600	\$ 3,900	\$ 181,500	\$ 27,400	\$ (90)	\$ 27,310	\$ 205,000	\$ 3,810	\$ 208,810
Retirement	197,300	51,700	249,000	31,300	6,220	37,520	228,600	57,920	286,520
Hospitalization Insurance	253,600	28,300	281,900	49,800	5,325	55,125	303,400	33,625	337,025
Subtotal Matching Benefits	\$ 628,500	\$ 83,900	\$ 712,400	\$ 108,500	\$ 11,455	\$ 119,955	\$ 737,000	\$ 95,355	\$ 832,355

CABARRUS COUNTY SCHOOLS
PROPOSED CONSOLIDATED FACILITIES & OPERATIONS BUDGET
2010 - 2011

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10 <small>(as of 12/31/09)</small>	Increase/ (Decrease)	Budget 10 - 11
Other Operating Costs:									
Provision for Insurance	\$ 132,000	\$ -	\$ 132,000	\$ 27,000	\$ (5,000)	\$ 22,000	\$ 159,000	\$ (5,000)	\$ 154,000
Provision for Contract Services	650,000	-	650,000	600,000	-	600,000	1,250,000	-	1,250,000
Staff Training	35,000	-	35,000	5,000	-	5,000	40,000	-	40,000
Contract Services - Safety	140,950	12,450	153,400	-			140,950	12,450	153,400
Office Expense / Supplies	21,500	-	21,500	-			21,500	-	21,500
Custodial Supplies	265,000	23,400	288,400	-			265,000	23,400	288,400
Maintenance and Repairs	1,403,221	-	1,403,221	150,000	-	150,000	1,553,221	-	1,553,221
Vehicle Gasoline and Repairs	130,000	-	130,000	50,000	(15,000)	35,000	180,000	(15,000)	165,000
Maintenance Equipment/Tools	20,000	-	20,000	30,000	-	30,000	50,000	-	50,000
Software - Licenses & Contracts		15,000	15,000						
Technology Equipment	10,000	(5,000)	5,000	-			10,000	(5,000)	5,000
Capital Projects - Local Funded (Details Attached)	1,578,035	130,959	1,708,994	419,259	(32,337)	386,922	1,997,294	98,622	2,095,916
Maintenance Vehicles	40,000	-	40,000	21,000	-	21,000	61,000	-	61,000
Subtotal Other Operating Costs	\$ 4,425,706	\$ 176,809	\$ 4,602,515	\$ 1,302,259	\$ (52,337)	\$ 1,249,922	\$ 5,727,965	\$ 124,472	\$ 5,852,437
TOTAL EXPENDITURES	\$ 7,374,606	\$ 305,569	\$ 7,680,175	\$ 1,767,659	\$ (40,882)	\$ 1,726,777	\$ 9,142,265	\$ 264,687	\$ 9,406,952

CABARRUS COUNTY SCHOOLS
PROPOSED CONSOLIDATED FACILITIES & OPERATIONS PROPOSED BUDGET
2010 - 2011

	BUILDING MAINTENANCE			GROUNDS MAINTENANCE			TOTAL		
	Parks & Recreation						TOTAL		
	Budget 09 - 10	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10	Increase/ (Decrease)	Budget 10 - 11	Budget 09 - 10	Increase/ (Decrease)	Budget 10 - 11
<u>REVENUES</u>									
Athletic Facilities Allotment	\$ 50,000	\$ -	\$ 50,000				\$ 50,000	\$ -	\$ 50,000
Deferred Revenue:	26,390	(2,361)	24,029				26,390	(2,361)	24,029
TOTAL REVENUES	\$ 76,390	\$ (2,361)	\$ 74,029				\$ 76,390	\$ (2,361)	\$ 74,029
<u>EXPENDITURES</u>									
Athletic Facilities Maintenance	\$ 76,390	\$ (2,361)	\$ 74,029				\$ 76,390	\$ (2,361)	\$ 74,029
TOTAL EXPENDITURES	\$ 76,390	\$ (2,361)	\$ 74,029				\$ 76,390	\$ (2,361)	\$ 74,029