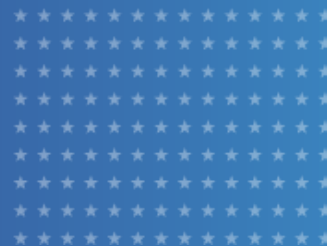




**CUMBERLAND**  
COUNTY SCHOOLS

Superintendent's Recommended  
**2023-2024** Budget

# CUMBERLAND STRONG: UNITED FOR STUDENT SUCCESS



**Ms. Deanna Jones, Board Chairwoman**  
**Dr. Marvin Connelly, Jr., Superintendent**

***Our Commitment: Every Student***  
Collaborative ★ Competitive ★ Successful

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# Cumberland County Board of Education



**Alicia Chisolm**  
District 1



**Deanna Jones, Chairwoman**  
District 2



**Carrie Sutton**  
District 3



**Donna Vann**  
District 4



**Susan Williams**  
District 5



**Nathan Warfel, Vice-Chair**  
District 6



**Jacquelyn Brown**  
At-Large



**Judy Musgrave**  
At-Large



**Greg West**  
At-Large

# Superintendent's Executive Budget Summary

Dear Cumberland County Board of Education:

Three years ago, our world experienced a once-in-a-lifetime phenomenon – a global pandemic that shut down the entire world. For the most part, things have reopened, and our world is back to a sense of normalcy. However, one thing stayed consistent throughout the entire pandemic – as a community, we remained **United for Student Success**. The old African Proverb, “It takes a village to raise a child,” remains true. More than ever before, we need to continue working together as a community to realize the goals outlined in *The Cumberland Commitment: Strategic Plan 2024*.



Despite the challenges, it has been reassuring to witness our successful students and premier professionals, in collaboration with our committed community, soar. Last year, numerous schools were removed from the State’s low-performing schools list. Additionally, 55 schools exceeded growth, and 21 schools met growth, indicating students are maintaining and increasing student achievement. From national accolades to local honors, it has truly been remarkable to see the *Cumberland Commitment* in action before our very eyes. The accomplishments are too numerous to name, but I am “Cumberland Proud” of what we have accomplished as a school system.

To keep the momentum going, we must continue to strategically utilize all funding sources to maximize the success of our young people. We are maximizing the Elementary and Secondary School Emergency Relief (ESSER) funds, which will expire in 2024, to address pressing, time-limited needs that exist in our school system, in alignment with our strategic plan. We are also strategically leveraging other federal and state funds to improve academic achievement for every student. However, there are several mandated priorities and inflationary increases that require increased funding at the local level.

We review district and departmental budgets annually to identify funding that can be redirected to support the instructional goals of the district. We have limited funds available to address our internal and market compression issues for teachers and staff. The long-term need resulting from mandated state salary increases is daunting and will require revenue enhancements from the County Commissioners to sustain our premier professionals (all staff) at the levels our students deserve. We understand that this is a partnership and as mentioned above, we continue to look to maximize our current funding sources, but expenses for payroll and operating are growing fast and have far exceeded our ability to maximize current staffing and operating levels.

As part of this recommended budget, we have earmarked over \$8.5 million to balance this budget, which would put the district’s unrestricted fund balance at approximately \$13-14 million. This path is not sustainable as the fund balance is one-time money and creates a significant deficiency if it is continually relied upon to balance a budget. As a school district, we are unable to generate other forms of revenue. Therefore, we will need continued support from the County Commissioners to address these funding needs.

For the 2023-2024 school year, I am recommending that the Cumberland County Board of Education request an increase of \$3.8 million in local funding from the Cumberland County Board of Commissioners, which would bring the total allotment from the County to \$88.1 million for the 2023-2024 school year. Similar to last year, the majority of the local funding request focuses on investing in our premier professionals and implementing critical cost-of-living increases, anticipated legislative salary increases, and an inflationary rise in necessary operating expenses. A tight labor market continues to plague school districts across the nation. Therefore, it is more important than ever before that we invest in our premier professionals as we endeavor to retain and recruit world-class educators and staff to serve in our district.

# Superintendent's Executive Budget Summary

This increase in funding will allow us to tackle the herculean task of picking up the pieces and remaining focused on providing a safe, positive, and rigorous learning environment to prepare lifelong learners to reach their maximum potential. While the worst part of the pandemic may be over, there is still much work to do. We are fully aware of the challenges before us. The pandemic has left some of our students with learning loss, and we are working to remedy that. Some employees have retired or transitioned to different careers, while other employees have left for higher-paying career options afforded to them by companies moving to our area. Then, there is the salary compression issue that is greatly impacting our certified and classified positions. There are also some lingering social-emotional challenges caused by the pandemic.

However, we remain **Cumberland Strong** and understand that comprehensive school improvement efforts take time. Despite dealing with the lingering after-effects of a global pandemic, we are up for the challenge that lies ahead and will continue to serve all students to the best of our abilities.

In CCS, we truly have 'superheroes' who go above and beyond to support the needs of the whole child. When we invest in our teachers, we are investing in their ability to provide the best education possible for our students. The success of our students' lives is directly tied to the success of their teachers.

Sincerely,



Dr. Marvin Connelly, Jr.  
Superintendent

## **PASE: Performance, Accountability, Support, Empowerment Schools Existing Resources and Support**

*Schools Designated by the State as Low Performing*

The following resources are funded in the district's continuation budget for FY 2024:

### **Human Capital and Fiscal Supports**

- Differentiated remediation funding
- Ten high priority positions for ten elementary and middle school schools with the highest per capita poverty index
- High priority positions for PASE High Schools
- PASE Middle Schools are allocated using a differentiated formula of 1:23.5 ratio vs. a 1:25 ratio for non-PASE schools
- Special incentive funding opportunity to 34 schools to recruit highly qualified teachers. A total of 66 slots were allocated, with funding equaling \$660,000. ESSER funds are being utilized to fund the expansion of this initiative which now includes all PASE schools
- Advance hiring windows to allow PASE schools to see qualified applicants prior to release to all other schools
- Expanded transfer window for PASE schools
- Special recruiting trip opportunities for PASE schools
- Instructional Middle School Coaches
- Elementary PASE schools participate in The Innovation Project (TIP) Early Learning Network
- Exceptional Children's Program Specialist for PASE schools
- School Mental Health Teams based in selected PASE schools
- School Behavioral Health Services and Structured Psychotherapy for Adolescents Experiencing Chronic Stress (SPARCS) provided in selected PASE schools
- Additional counselors and social workers assigned to PASE schools

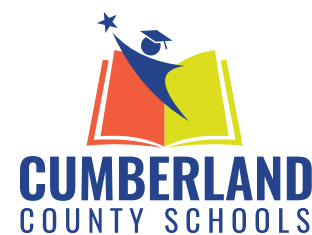
### **Support for Administrators and Teachers**

- Weekly/Biweekly support visits from School Support and Academics Departments
- Differentiated professional learning opportunities for principals and teachers to help develop skills
- Data coaching and support for the PASE leadership teams
- North Carolina platform for School Improvement Plans (NCSTAR) Coach attended four School Improvement Team (SIT) meetings during the year for direct coaching
- Individualized support to recruit retired teachers to serve as tutors and remediation teachers
- Close monitoring and support of scheduling, budgeting, School Improvement Plans, Remediation Plans, and Title I



# THE CUMBERLAND COMMITMENT: STRATEGIC PLAN 2024

OUR VISION + MISSION + VALUES + PRIORITIES



**Our Commitment: Every Student**  
Collaborative ★ Competitive ★ Successful

## OUR VISION

**the future we seek for our students**

Every student will have equitable access to engaging learning that prepares them to be collaborative, competitive, and successful in our global world.

## OUR MISSION

**what we do to achieve that future**

Cumberland County Schools will provide a safe, positive, and rigorous learning environment to prepare lifelong learners to reach their maximum potential.

## OUR CORE VALUES

**shared beliefs to guide our work**

### EXCELLENCE

We pursue and maintain the highest standards

### INNOVATION

We develop new and emerging solutions

### COLLABORATION

We work together to produce the best results

### EQUITY

We provide every student a fair opportunity for success

### INTEGRITY

We speak and act honestly and truthfully

### COMPASSION

We treat everyone with concern and understanding

## OUR STRATEGIC PRIORITIES

**major priorities that enable our vision and mission**

### **1** SUCCESSFUL STUDENTS

Graduate every student confident, competitive, and ready for a career, college, and life.

### **2** PREMIER PROFESSIONALS

Recruit, support, and retain impactful teachers, leaders, and support staff.

### **3** EXCEPTIONAL ENVIRONMENT

Integrate resources, facilities, and staff to maintain a safe, inviting learning environment for students to grow academically, socially, and emotionally.

### **4** COMMITTED COMMUNITY

Collectively engage schools, parents, and community in building student success.

# OUR ROADMAP TO ACHIEVE SUCCESS

## OUR PRIORITIES AND ACTIONS

### 1 | SUCCESSFUL STUDENTS

*Graduate every student confident, competitive, and ready for a career, college, and life.*

- 1A: Implement robust learning experiences
- 1B: Define, understand, and promote educational equity
- 1C: Develop modern learning environments
- 1D: Create tiers of services
- 1E: Establish and align clear career pathways

### 2 | PREMIER PROFESSIONALS

*Recruit, support, and retain impactful teachers, leaders, and support staff.*

- 2A: Recruit and retain premier professionals
- 2B: Develop equitable access to human capital
- 2C: Develop educator talent pathways and data-driven professional learning

### 3 | EXCEPTIONAL ENVIRONMENT

*Integrate resources, facilities, and staff to maintain a safe, inviting learning environment for students to grow academically, socially, and emotionally.*

- 3A: Maintain safe and secure schools
- 3B: Develop a behavioral and mental health framework
- 3C: Maximize student graduation rates
- 3D: Build the capacity of schools to serve all students

### 4 | COMMITTED COMMUNITY

*Collectively engage schools, parents and community in building student success.*

- 4A: Develop a district wide family engagement outreach program
- 4B: Utilize diverse communications and marketing
- 4C: Strengthen community, business, university, municipal, and military partnerships

### MEASURES

*disaggregated by subgroups*

- Course offerings
- EOGs & EOCs
- ACT scores
- Student growth
- Physical activity
- Opportunity gaps
- CTE completers
- Technology
- Teacher retention
- Staff vacancies
- Staff experience
- Educator diversity
- Teachers meeting or exceeding growth
- National Board Certified Teachers
- Educator professional development survey
- Student survey
- Stakeholder survey
- Suspension rates
- Graduation rates
- Attendance
- Military support services
- Parent and community survey
- Social media activity
- Community and school event attendance
- Community partnerships
- Access to parent portal

Read the full Strategic Plan at  
[www.strategicplan.ccs.k12.nc.us](http://www.strategicplan.ccs.k12.nc.us)





**CUMBERLAND**  
COUNTY SCHOOLS

Superintendent's Recommended  
**2023-2024** Budget

# CUMBERLAND STRONG: UNITED FOR STUDENT SUCCESS

## BUDGET NARRATIVE

***Our Commitment: Every Student***  
Collaborative ★ Competitive ★ Successful

## **Superintendent's Recommended 2023-2024 Budget Narrative**

The total proposed district budget for the 2023-2024 fiscal year is \$611 million. The budget does reflect a salary increase of 4.0 percent for both certified and classified employees. Cumberland County Board of Education grants salary increases consistent with those approved by the North Carolina General Assembly. The General Assembly's biennial budget provided projections of salary and benefits rate for FY 2024. Retirement and health benefits cost increases have been included as proposed in the Legislative biennial budget. The State Public School Fund accounts for the largest portion of this budget at \$356 million, or 58.2 percent of the total budget. Federal Programs, Capital Outlay, Enterprise Fund, and Grants Fund for an additional \$156.3 million or 25.6 percent.

The Current Expense Budget comprises 16.2 percent of the budget or \$98.8 million. The request for county appropriations is \$88.1 million, an increase of 4.6 percent over the fiscal year 2023 appropriation. These additional funds will support the district's efforts to improve educational programs for students, address the district's strategic priorities identified in its strategic plan, decompress pay scales, and provide some funding to address identified needs at Performance, Accountability, Support, and Empowerment (PASE) schools.

The Federal Budget provides funding to support the educational efforts of the school district. Federal funding primarily supports students with disabilities, schools with a high proportion of children from low-income families, and funding to address education needs related to the COVID-19 pandemic. The Federal Budget comprises 15.6 percent of the district budget or \$95.1 million.

The Capital Outlay Budget is approximately \$14 million or 2.3 percent of the district budget. The Capital Outlay Budget is the primary source of funding for buildings, land and improvements, furniture and equipment, and vehicles. This budget is funded by designated sales tax revenues with annual allocations from Cumberland County Government.

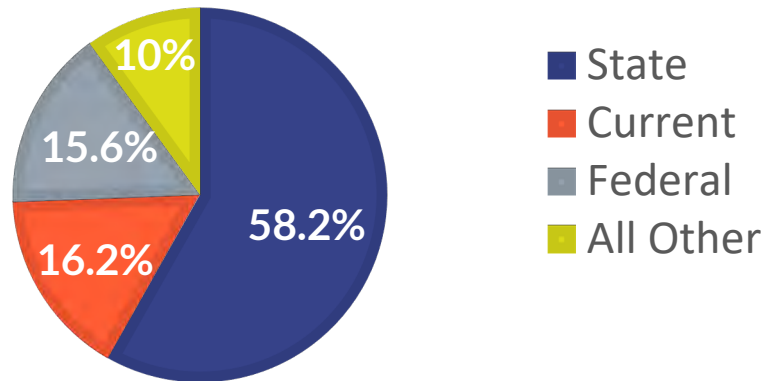
The Enterprise Budget accounts for two self-supporting programs, School Food Service and Prime Time. The School Food Service program provides daily nutritious breakfasts and lunches to students in 82 of the district's 84 schools and serves in excess of 50,000 meals daily and 8 million meals annually. The Prime Time program serves over 850 students daily. Offering before and after-school services, Prime Time provides parents with peace of mind that their children are safe and in a caring environment, offering homework assistance, sports, and arts and crafts activities.

The Special Revenue/Grants Fund accounts for specific application-based projects that have been awarded to the district, individual schools, or departments. The Grants Fund regulations and application details dictate expenditures. Funding comes from the grant awarding entities.

#### Where does the money come from?

The proposed budget includes State, Federal, and Local funding sources for a total budget of \$611 million. State resources comprise the largest revenue sources for the district at 58.2 percent, Local at 16.2 percent, and Federal at 15.6 percent. Local funding sources include \$88.1 million from Cumberland County, \$2.2 million from grants and various miscellaneous revenue sources that include interest and fines.

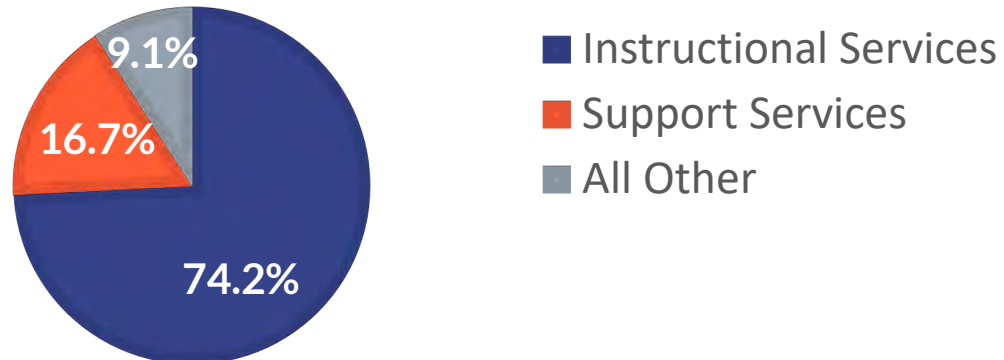
#### FUNDING SOURCE



#### Where the Money Goes: Expense by Purpose

Instructional services accounts for the largest portion of expenditures at 74.2 percent of the budget. This includes expenditures for school-based instructional programs, personnel, and health benefits. System-wide Support Services accounts for 16.7 percent of planned expenditures and includes support for school-based programs. This would be administrative, technical personnel, and facility support to include maintenance and custodial services along with supplies, and utilities. The remaining 9.1 percent includes other ancillary services and capital outlay expenditures that support district operations as a whole.

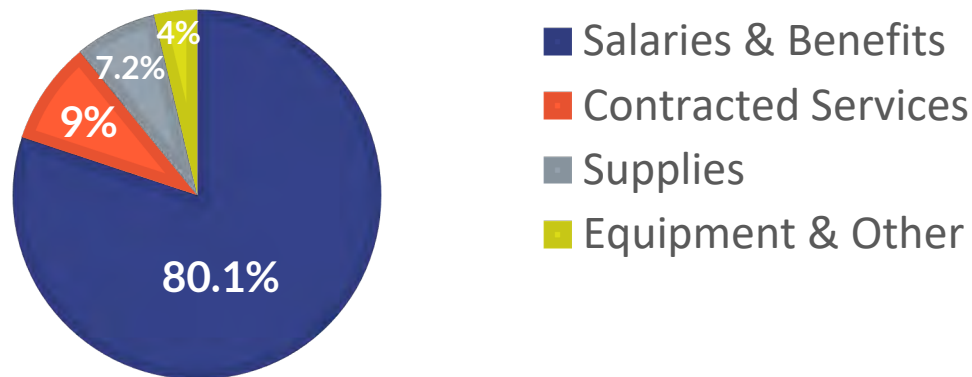
#### EXPENSE BY PURPOSE



### Where the Money Goes: Expense by Object

Object level expenditures provide additional details about the specific expenditures. The district's budget includes salaries and benefits of \$489 million. This is approximately 80.1 percent of the district's budget. Additionally, employee benefits continue to increase. Retirement matching benefits are expected to increase by 1 percent while, health benefits are expected to increase by 5.4 percent. Other expenditures include contracted services and the purchase of supplies and equipment.

#### EXPENSE BY OBJECT



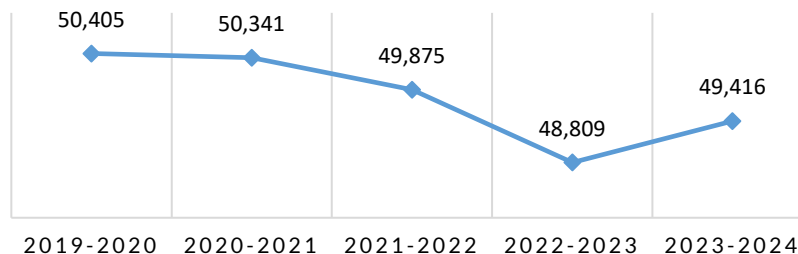
### How does the district receive money: Revenues

Public Schools receive funding for their various educational programs from three primary sources: State, Local, and Federal. State funding provides the majority of the revenue, followed by Local and Federal funds.

### State Public School Fund

Districts are allotted funds through the State Public Schools Fund based on student enrollment. Funds are allotted as guaranteed allotments for classroom teaching positions and also as categorical allotments for programs and services such as Exceptional Children, teacher assistants, non-instructional support, and transportation, to mention a few. Changes in student enrollment and allotment formulas will impact available funds for the district. Student enrollment has remained relatively steady, with a trend of flat to declining enrollment over the past few years. The projected enrollment for 2023-2024 is 49,416 which is up a little over 600 students.

#### STATE ALLOTTED ADM





### **Local Current Expense**

The Current Expense budget is funded from local resources within each county. The County Government considers budget requests submitted annually by the school district and determines the funding for the school district. Funding consists of a portion of the county's ad valorem tax receipts. In addition, statutory requirements direct fines and forfeitures to the school district, while additional revenue is received from miscellaneous income sources such as interest.

The Current Expense budget provides additional funds for the school district's operations, educational programs, and the general support of the district's educational efforts. The budget provides the only source of funding for maintenance services including, personnel, parts and contracts. Utility costs, including water, sewer, trash, electrical, gas, and oil for heating systems are solely supported by the Current Expense budget. Budgets may include additional teaching staff, instructional support, and other positions necessary for efficient school system operations. Many times, this budget is left to pick up the cost of programs when State funding is insufficient or mandated programs do not come with funding.

Cumberland County Government appropriated \$84,305,166 for the Current Expense budget in the 2022-2023 fiscal year, roughly 88 percent of the district's Current Expense budget. County appropriations are up from the 2018-2019 level of \$80,150,000 or about 7.2 percent over the five-year period in totality. Cumberland County and Cumberland County Schools have long had a funding agreement in place that established the funding level for the school district each year. The current agreement has expired, and both sides are working to establish a new agreement.

### **Federal Programs**

This budget is funded from Federal dollars allocated to the school district based on ADM, or by grant applications and awards. Funding supports primarily students with disabilities and schools with a high proportion of children from low-income families. Federal funding supports Career and Technical Education, Homeless students, Exceptional Children, Language Acquisition programs, and Title I. Funding is also provided for Preschool and school-age children. In addition, the budget includes \$45.7 million of Elementary and Secondary School Emergency Relief (ESSER) funds, intended to address pressing pandemic related needs in our schools. These funds are specifically planned to address learning loss and academic acceleration of learning, resources to support low-performing schools, technology expansion, ventilation and HVAC evaluations, safety and security of students, staff and the community, and additional critical resources and supports to list a few pressing needs.

### **Special Revenue/Grants**

Cumberland County Schools receives grants and awards in excess of \$14.8 million annually, which is approximately 2.4 percent of the district's annual budget. This fund

accounts for specific application-based projects which have been awarded to the district, individual schools, or departments. Grants regulations and application details dictate expenditures.

### **The Impact of Charter Schools**

The growth of charter schools does impact the school district and the resources available to serve its students. Charter school enrollment between 2017 and 2022 increased in Cumberland County by 49.9 percent. State and local funding must follow these students; therefore, the school district's budget is reduced annually. State funding is adjusted each year by the growth in students leaving the district to attend charters and locally, the district is required to share, proportionally, its Current Expense appropriation. For the fiscal year ending 2022, payments to charter schools exceeded \$2.17 million. Between 2013 and 2022, Cumberland County Schools have paid charter schools over \$14.3 million of the Current Expense funding.

### **Who works for the school district: Staffing**

Cumberland County Schools employs in excess of 6,000 employees to provide instructional services and support activities for its 49,000 students in grades Pre-K through 12. Instructional and instructional support services are provided by 3,807 staff members or 62 percent of the total staff. This includes the teaching staff, instructional support staff, and school administration. District-wide support, to include clerical, maintenance, central services, and other support positions, comprise the remaining 2,263 positions. Staff salary and benefit costs are paid from the various budgets. Salary and benefit costs comprise approximately 80.3 percent of the total district budget or \$489 million annually.

### **Summary Budgets**

A summary of each budget by funding source follows. Each budget is summarized by purpose and object of expenditure and is intended to provide a snapshot of activities or funding designed to accomplish a predetermined objective. The purpose is the reason for which something exists or is used. The object means the service or commodity obtained as the result of a specific expenditure. These broad categories are subdivided to obtain more detailed information about the objects of expenditures.



**CUMBERLAND**  
COUNTY SCHOOLS

Superintendent's Recommended  
**2023-2024** Budget

# CUMBERLAND STRONG: UNITED FOR STUDENT SUCCESS

## SUMMARY BUDGETS

***Our Commitment: Every Student***  
Collaborative ★ Competitive ★ Successful

## Superintendent's Recommended 2023-2024 Budget

### Summary of All Funds

<b>Revenue All Funds</b>	<b>2024 Budget</b>	<b>Percent of Budget</b>
State Public School Fund	\$356,066,132	58.2%
Current Expense Fund	\$98,872,307	16.2%
Federal Programs	\$95,176,445	15.6%
Capital Outlay	\$14,054,125	2.3%
Enterprise Fund	\$32,651,279	5.3%
Grants	\$14,861,338	2.4%
	<b>\$611,681,626</b>	<b>100.0%</b>

<b>Summary by Purpose</b>	<b>2024 Budget</b>	<b>Percent of Budget</b>
Instructional Services	\$453,900,413	74.2%
System-wide Support Services	\$101,992,744	16.7%
Ancillary Services	\$32,748,347	5.4%
Non-programmed Charges	\$10,645,372	1.7%
Capital Outlay	\$12,394,750	2.0%
	<b>\$611,681,626</b>	<b>100.0%</b>

<b>Summary by Object</b>	<b>2024 Budget</b>	<b>Percent of Budget</b>
Salaries	\$334,193,498	54.6%
Benefits	\$155,753,437	25.5%
Contracted Services	\$55,037,910	9.0%
Supplies	\$44,034,786	7.2%
Equipment	\$20,481,995	3.3%
Transfers	\$2,180,000	0.4%
	<b>\$611,681,626</b>	<b>100.0%</b>



## Superintendent's Recommended 2023-2024 Budget

### State Public School Fund

Revenue	2024 Budget
State Public School Fund	(\$356,066,132)

Expense by Purpose	Position	2024 Budget
Instructional Services	3,796.3	\$322,780,475
System-wide Support Services	492.8	\$33,188,589
Ancillary Services	0.8	\$97,068
<b>Total</b>	<b>4,289.9</b>	<b>\$356,066,132</b>

Expense by Object	Position	2024 Budget
Salaries	4,289.9	\$233,546,538
Benefits		\$111,327,379
Contracted Services		\$6,564,901
Supplies		\$4,451,234
Equipment		\$176,080
<b>Total</b>	<b>4,289.9</b>	<b>\$356,066,132</b>

## Superintendent's Recommended 2023-2024 Budget

### Current Expense Fund

Revenue	Position	2024 Budget
E-Rate Universal Service		(\$700,000)
County Appropriation		(\$88,183,204)
Fines and Forfeitures		(\$500,000)
Rental of School Property		(\$32,000)
Contributions & Donations		(\$5,000)
Interest		(\$250,000)
Other Local Income		(\$600,000)
Fund Balance Appropriated		(\$8,602,103)
<b>Total</b>		<b>(\$98,872,307)</b>

Expense by Purpose	Position	2024 Budget
Instructional Services	468.3	\$44,253,587
System-wide Support Services	320.1	\$52,438,720
Non-program Charges		\$2,180,000
<b>Total</b>	<b>788.4</b>	<b>\$98,872,307</b>

Expenses by Object	Position	2024 Budget
Salaries	788.4	\$43,781,948
Benefits		\$20,127,634
Contracted Services		\$24,311,664
Supplies		\$8,071,061
Equipment		\$400,000
Transfers		\$2,180,000
<b>Total</b>	<b>788.4</b>	<b>\$98,872,307</b>

## Superintendent's Recommended 2023-2024 Budget

### Federal Programs Budget

Revenue	2024 Budget
Voc. Ed. Program Improvement	(\$985,165)
Education for Homeless	(\$60,000)
IDEA Pre-school	(\$293,482)
Title I Basic	(\$28,520,129)
VI-B Handicapped	(\$11,922,747)
Title II Supportive Effective Instruction	(\$4,194,796)
Title III Language Acquisition	(\$428,890)
School Improvement Grant	(\$138,204)
Title IV Student Support and Academic Enrich.	(\$2,397,480)
Title I School Improvement	(\$79,226)
IDEA VI-B Special Needs	(\$437,771)
ESSER III Funding	(\$45,718,555)
<b>Total</b>	<b>(\$95,176,445)</b>

Expenses by Purpose	Position	2024 Budget
Instructional Services	622.4	\$70,847,506
System-wide Support Services	39.9	\$15,863,567
Non-program Charges		\$8,465,372
<b>Total</b>	<b>662.3</b>	<b>\$95,176,445</b>

Expenses by Object	Position	2024 Budget
Salaries	662.3	\$34,825,133
Benefits		\$16,725,585
Contracted Services		\$22,058,046
Supplies		\$17,225,881
Equipment		\$4,341,800
<b>Total</b>	<b>662.3</b>	<b>\$95,176,445</b>

## Superintendent's Recommended 2023-2024 Budget

### Capital Outlay Budget

	2024 Budget
<b>Revenue</b>	
Sales Tax	\$14,054,125
Lottery	\$4,517,208
<b>Total Revenue</b>	<b>\$18,571,333</b>
Debt Payment	(\$4,517,208)
<b>Available for Regular Capital Outlay</b>	<b>\$14,054,125</b>
<b>Expenditures</b>	
Category I	\$10,944,750
Category II	\$2,359,375
Category III	\$750,000
<b>Total Expenditures</b>	<b>\$14,054,125</b>



## Superintendent's Recommended 2023-2024 Budget

### Enterprise Fund Budget

Revenue	2024 Budget
USDA Grants-Regular	(\$27,393,339)
USDA Commodities Used	(\$1,545,000)
Food Sales	(\$306,890)
Sales-Supplemental Sales	(\$31,863)
<b>Total Child Nutrition</b>	<b>(\$29,277,092)</b>

Tuition	(\$3,244,187)
Registration and Field Trips	(\$75,000)
Miscellaneous Income	(\$55,000)
<b>Total Prime Time</b>	<b>(\$3,374,187)</b>

Expense by Purpose	2024 Budget
Child Nutrition	\$29,277,092
Prime Time	\$3,374,187
<b>Total</b>	<b>\$32,651,279</b>

Expense by Object	2024 Budget
Salaries	\$13,279,869
Benefits	\$4,143,910
Contracted Services	\$1,837,400
Supplies	\$12,072,600
Equipment	\$1,317,500
<b>Total</b>	<b>\$32,651,279</b>

## Superintendent's Recommended 2023-2024 Budget

### Grants Fund Budget

<b>Revenue</b>	<b>2024 Budget</b>
NC Pre K Federal Programs	(\$1,353,835)
Sales Tax Refund	(\$311,739)
Department of Defense	(\$925,368)
ROTC	(\$575,259)
Medicaid Administrative Outreach	(\$465,379)
Medicaid Direct Services	(\$2,459,592)
Impact Aid	(\$4,405,560)
Indian Education	(\$262,264)
AYPYN Middle and High Schools	(\$2,095,005)
Drivers Education	(\$301,944)
Indirect Cost	(\$1,705,393)
<b>Total</b>	<b>(\$14,861,338)</b>

<b>Expense by Purpose</b>	<b>Position</b>	<b>2024 Budget</b>
Instructional Services	60.5	\$14,559,470
System-wide Support Services	2.0	\$301,868
<b>Total</b>	<b>62.5</b>	<b>\$14,861,338</b>

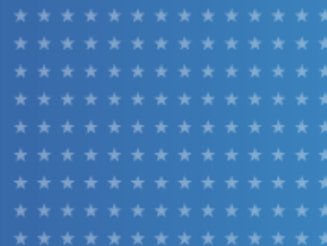
<b>Expense by Object</b>	<b>Position</b>	<b>2024 Budget</b>
Salaries	62.5	\$8,760,010
Benefits		\$3,428,929
Contracted Services		\$265,899
Supplies		\$2,214,010
Equipment		\$192,490
<b>Total</b>	<b>62.5</b>	<b>\$14,861,338</b>



**CUMBERLAND**  
COUNTY SCHOOLS

Superintendent's Recommended  
**2023-2024** Budget

# CUMBERLAND STRONG: UNITED FOR STUDENT SUCCESS



## BUDGET DEVELOPMENT BUSINESS CASES

***Our Commitment: Every Student***  
Collaborative ★ Competitive ★ Successful

## Budget Development Business Case

### 2023-2024

<b>Business Case Name:</b>		<b>ID:</b>	
Employee Salary Increase		SYS-01	
<b>Category:</b>		<b>Area:</b>	
Inflation		Finance	
<b>Strategic Objectives:</b>		<b>Priorities and Actions:</b>	
Premiere Professionals		2A: Recruit and retain premier professionals	
<b>Description:</b>			
Cumberland County Schools is projecting a State mandated 4% raise for all employees within the district. While State and Federal funds may be adjusted the local fund does not automatically adjust for mandated increases in salary.			
<b>Current Budget:</b>			
<b>Description</b>	<b>MOE</b>	<b>Amount</b>	<b>Funding Source (State, Local, Federal)</b>
<b>TOTAL</b>	-	<b>\$ 42,362,750</b>	
<b>Budget Adjustments:</b>			
<b>Description</b>	<b>MOE</b>	<b>Amount</b>	<b>FUND    PURP    PRC    OBJ    LOC</b>
Salary Increase	N/A	\$ 1,849,054	02      Local
<b>TOTAL</b>	-	<b>\$ 1,849,054</b>	
<b>Revision:</b>		<b>Date:</b>	
Original		3/29/2023	



## Budget Development Business Case 2023-2024

<b>Business Case Name:</b>		<b>ID:</b>	
Employee Matching Benefits Increase		SYS-02	
<b>Category:</b>		<b>Area:</b>	
Inflation		Finance	
<b>Strategic Objectives:</b>		<b>Priorities and Actions:</b>	
Premiere Professionals		2A: Recruit and retain premier professionals	
<b>Description:</b>			
Cumberland County Schools is projecting a state mandated 12% increase for all employees within the district. While state and federal funds may be adjusted the local fund does not automatically adjust for mandated increases to employer matching benefits.			
<b>Current Budget:</b>			
<b>Description</b>	<b>MOE</b>	<b>Amount</b>	<b>Funding Source (State, Local, Federal)</b>
<b>TOTAL</b>	-	<b>\$ 18,209,179</b>	
<b>Budget Adjustments:</b>			
<b>Description</b>	<b>MOE</b>	<b>Amount</b>	<b>FUND    PURP    PRC    OBJ    LOC</b>
Benefits Increase	N/A	\$ 1,918,455	02      Local
<b>TOTAL</b>	-	<b>\$ 1,918,455</b>	
<b>Revision:</b>		<b>Date:</b>	
Original		3/29/2023	

## Budget Development Business Case 2023-2024

<b>Business Case Name:</b>		<b>ID:</b>	
Utility		OP-01	
<b>Category:</b>		<b>Area:</b>	
Inflation		Plant Operations	
<b>Strategic Objectives:</b>		<b>Priorities and Actions:</b>	
Exceptional Environment		3D: Build the capacity of schools to serve all students	
<b>Description:</b>			
Cumberland County Schools is projecting an increase of 9% for all utilities. G.S. 115C-408 specifies that "it is the policy of the State of North Carolina to provide from State revenue sources the instructional expenses for current operations of the public school system as defined in the standard course of study. It is the policy of the State of North Carolina that the facilities requirements for a public education system will be met by county government."			
<b>Current Budget:</b>			
Description	MOE	Amount	Funding Source (State, Local, Federal)
<b>TOTAL</b>	-	<b>\$ 9,682,283</b>	
<b>Budget Adjustments:</b>			
Description	MOE	Amount	FUND    PURP    PRC    OBJ    LOC
Utility Cost Increase	N/A	\$ 918,017	02      Local
<b>TOTAL</b>	-	<b>\$ 918,017</b>	
<b>Revision:</b>		<b>Date:</b>	
Original		3/29/2023	

## Budget Terminology

**Fund** - Financial accounting group used to account for all revenues and expenses appropriated from a primary funding source. Cumberland County Schools' budget is comprised of the following funds:

- 1 State Public School Fund
- 2 Local Current Expense Fund
- 3 Federal Grants Fund
- 4 Capital Outlay Fund
- 5 Child Nutrition Fund
- 8 Special Revenue Fund

**Purpose** - The reason for which something exists or is used. The purpose includes the activities or actions that are performed in accomplishment of the program objective. The budgets of each individual PRC is broken down into segments that define the purpose for which the program expense will be used. The following are examples of expense purposes:

- 5000 Instructional Programs
- 6000 Supporting Services
- 7000 Community Services
- 8000 Non-Programed Charges
- 9000 Capital Outlay

**PRC** - A plan of activities or funding designed to accomplish a predetermined objective. The overall budget for each Fund is broken down into smaller program budgets (PRCs) based on the cost objective of each program. The following are examples of PRCs found within each Fund:

- 001 Classroom Teachers
- 032 Exceptional Children
- 013 Vocational Education
- 027 Teacher Assistants

Example: all the costs associated with classroom teacher assistants are collected under the Teacher Assistant PRC.

**Object** - The service or commodity obtained as a result of a specific expenditure. There are five major categories of objects:

- 100 Salaries
- 200 Employer Paid Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay

Example Budget Code: 1.5110.001.121.000.000.01

1	Fund	State Public School Fund
5110	Purpose	Regular Curricular Services
001	Program	Classroom Teacher
121	Object	Teacher



Cumberland County Schools  
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**[www.ccs.k12.nc.us](http://www.ccs.k12.nc.us)**

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