

Cumberland County Schools 2023-2024 Budget



Summary All Funds

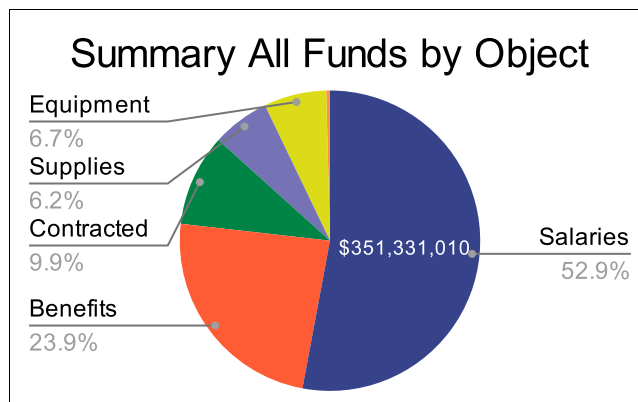
Fund	2024 Budget	Percent of Budget
State Public School Fund	\$383,343,671	57.8%
Current Expense Fund	\$97,466,623	14.7%
Federal Programs	\$105,853,659	15.9%
Capital Outlay	\$26,860,075	4.0%
Enterprise Fund	\$35,326,906	5.3%
Grants	\$14,861,338	2.2%
	\$663,712,272	100.0%

Summary by Purpose

Purpose	2024 Budget	Percent of Budget
Instructional Services	\$478,571,794	72.1%
System-wide Support Services	\$115,594,603	17.4%
Ancillary Services	\$34,672,207	5.2%
Non-Programmed Charges	\$9,672,968	1.5%
Capital Outlay	\$25,200,700	3.8%
	\$663,712,272	100.0%

Summary by Object

Object	2024 Budget	Percent of Budget
Salaries	\$351,331,010	52.9%
Benefits	\$158,371,152	23.9%
Contracted	\$65,586,839	9.9%
Supplies	\$41,078,747	6.2%
Equipment	\$44,664,524	6.7%
Transfers	\$2,680,000	0.4%
	\$663,712,272	100.0%



Cumberland County Schools 2023-2024 Budget

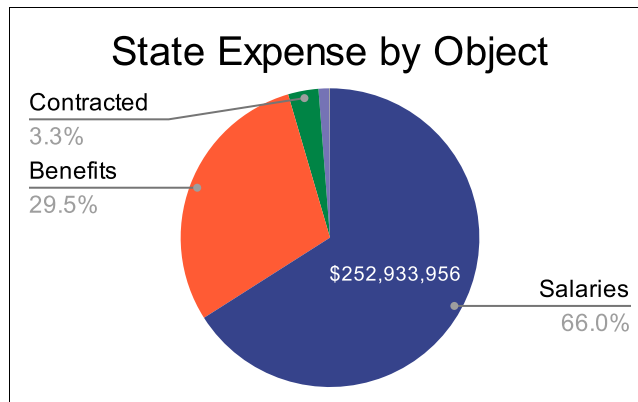


State Public School Fund

Revenue	2024 Budget	57.8% of Total Budget
State Public School Fund	\$ (383,343,671)	

Expense by Purpose	2024 Budget	Percent of State Budget
Instructional Services	\$348,929,168	91.0%
System-wide Support Services	\$34,317,435	9.0%
Ancillary Services	\$97,068	0.0%
Total	\$383,343,671	

Expense by Object	2024 Budget	Percent of State Budget
Salaries	\$252,933,956	66.0%
Benefits	\$113,047,443	29.5%
Contracted	\$12,617,880	3.3%
Supplies	\$4,568,312	1.2%
Equipment	\$176,080	0.0%
Total	\$383,343,671	



Cumberland County Schools 2023-2024 Budget

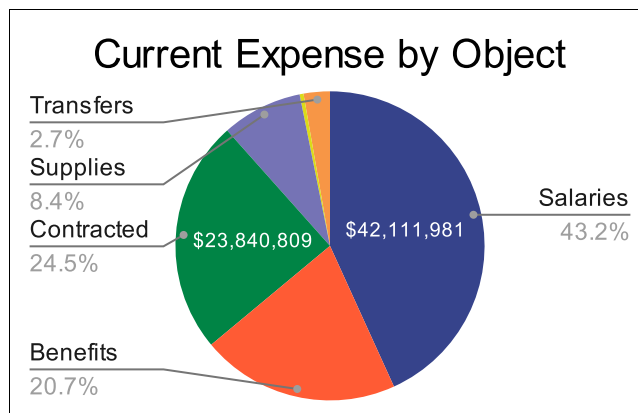


Current Expense Fund

Revenue	2024 Budget	14.7% of Total Budget
E-Rate Universal Service	\$ (700,000)	
County Appropriation	\$ (87,526,532)	
Fines & Forfeitures	\$ (500,000)	
Rental of School Property	\$ (32,000)	
Contributions & Donations	\$ (5,000)	
Interest	\$ (1,168,699)	
Other Local Income	\$ (600,000)	
Fund Balance Appropriated	\$ (6,934,392)	
Total	\$ (97,466,623)	

Expense by Purpose	2024 Budget	Percent of Current Exp.
Instructional Services	\$42,330,207	43.4%
System-wide Support Services	\$52,456,416	53.8%
Non-Program Charges	\$2,680,000	2.7%
Total	\$97,466,623	

Expenses by Object	2024 Budget	Percent of Current Exp.
Salaries	\$42,111,981	43.2%
Benefits	\$20,221,645	20.7%
Contracted	\$23,840,809	24.5%
Supplies	\$8,214,188	8.4%
Equipment	\$398,000	0.4%
Transfers	\$2,680,000	2.7%
Total	\$97,466,623	



Cumberland County Schools 2023-2024 Budget

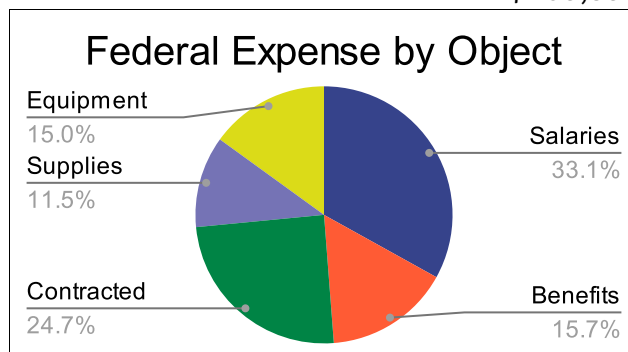


Federal Programs Budget

Revenue	2024 Budget	15.9% of Total Budget
Voc. Ed. Program Improvement	\$ (952,410)	
IDEA Pre-School	\$ (293,482)	
Title I Basic	\$ (26,025,127)	
VI-B Handicapped	\$ (11,922,747)	
Title II - Supportive Effective Instruction	\$ (4,259,979)	
Title III - Language Acquisition	\$ (275,818)	
School Improvement Grant	\$ (22,083)	
Title IV - Student Support & Academic Enrich.	\$ (2,692,497)	
Title I - School Improvement	\$ (62,205)	
IDEA VI-B Special Needs	\$ (437,771)	
EC Pre K Targeted Funds	\$ (4,000)	
Esser II Funding	\$ (8,837,992)	
ESSER III Funding	\$ (50,067,548)	
Total	\$ (105,853,659)	

Expenses by Purpose	2024 Budget	Percent of Federal Budget
Instructional Services	\$71,293,574	67.4%
System-wide Support Services	\$28,318,884	26.8%
Ancillary Services	\$81,000	0.1%
Non-Program Charges	\$6,160,201	5.8%
Total	\$105,853,659	

Expenses by Object	2024 Budget	Percent of Federal Budget
Salaries	\$34,991,197	33.1%
Benefits	\$16,644,296	15.7%
Contracted	\$26,137,505	24.7%
Supplies	\$12,178,782	11.5%
Equipment	\$15,901,879	15.0%
Total	\$105,853,659	



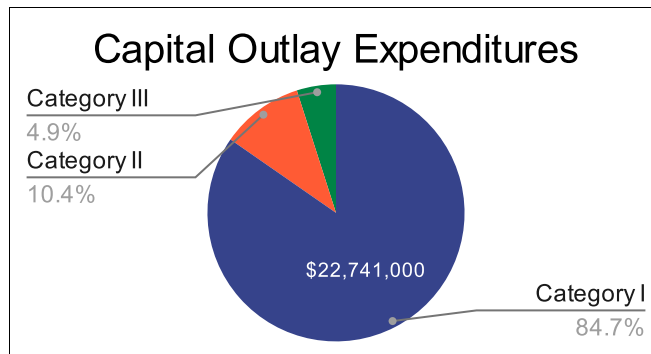
Cumberland County Schools 2023-2024 Budget



Capital Outlay Budget

Revenue	2024 Budget	4.0% of Total Budget
Sales Tax	\$ (26,860,075)	

Expenditures	2024 Budget	Percent of Capital Outlay
Category I	\$22,741,000	84.7%
Category II	\$2,794,775	10.4%
Category III	\$1,324,300	4.9%
Total Expenditures	\$26,860,075	



Cumberland County Schools 2023-2024 Budget

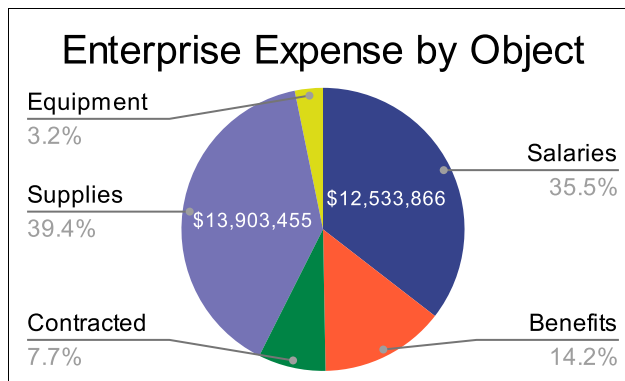


Enterprise Fund Budget

Revenue	2024 Budget	5.3% of Total Budget
USDA Grants - Regular	\$ (27,391,203)	
USDA Grants	\$ (100,000)	
USDA Commodities Used	\$ (2,181,030)	
USDA Grant - Fresh Fruit & Vegetables	\$ (365,316)	
Food Sales	\$ (1,251,474)	
Sales - Supplemental	\$ (1,012,717)	
Total Child Nutrition	\$ (32,301,740)	
Tuition	\$ (2,855,750)	
Registration/Field Trips	\$ (97,416)	
Miscellaneous Income	\$ (72,000)	
Total Prime Time	\$ (3,025,166)	

Expenditures	2024 Budget	Percent of Enterprise
Child Nutrition	\$32,301,740	91.4%
Prime Time	\$3,025,166	8.6%
Total	\$35,326,906	

Expense by Object	2024 Budget	Percent of Enterprise
Salaries	\$12,533,866	35.5%
Benefits	\$5,028,839	14.2%
Contracted Services	\$2,724,746	7.7%
Supplies	\$13,903,455	39.4%
Equipment	\$1,136,000	3.2%
Total	\$35,326,906	



Cumberland County Schools 2023-2024 Budget

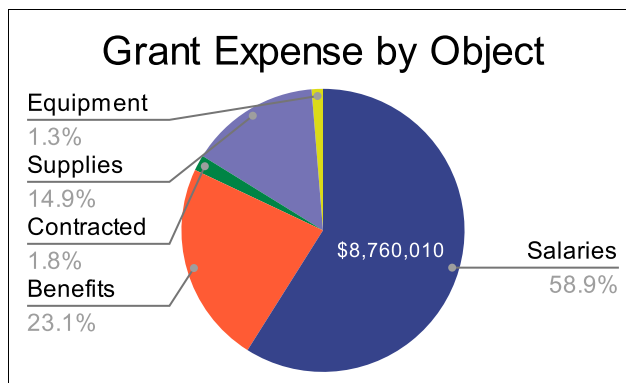


Grants Fund Budget

Revenue	2024 Budget	2.2% of Total Budget
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)	
Total	\$ (14,861,338)	

Expense by Purpose	2024 Budget	Percent of Grant Budget
Instructional Services	\$14,559,470	97.97%
System-wide Support Services	\$301,868	2.03%
Total	\$14,861,338	

Expense by Object	2024 Budget	Percent of Grant Budget
Salaries	\$8,760,010	58.9%
Benefits	\$3,428,929	23.1%
Contracted	\$265,899	1.8%
Supplies	\$2,214,010	14.9%
Equipment	\$192,490	1.3%
Total	\$14,861,338	



Cumberland County Schools 2023-2024 Budget Resolution



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

Section 1. The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Expense Current Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Regular Instructional Programs	\$42,330,207
System-Wide Support Services	\$52,456,416
Non-Programmed Charges	\$2,680,000
TOTAL Local Current Expense Fund Appropriations	\$97,466,623

Section 2. The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Federal Revenues	\$700,000
County Appropriation	\$87,526,532
Local Revenues	\$2,305,699
Fund Balance Appropriated	\$6,934,392
TOTAL Local Current Expense Fund Revenue	\$97,466,623

Section 3. The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Regular Instructional Programs	\$348,929,168
System-Wide Support Services	\$34,317,435
Ancillary Services	\$97,068
TOTAL State Public School Fund Appropriations	\$383,343,671

Section 4. The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL State Public School Fund Allocations	\$383,343,671
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Section 5. The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grants Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

	Initial Resolution
Regular Instructional Programs	\$71,293,574
System-Wide Support Services	\$28,318,884
Ancillary Services	\$81,000
Non-Programmed Charges	\$6,160,201
TOTAL Federal Grant Fund Appropriations	\$105,853,659

Cumberland County Schools 2023-2024 Budget Resolution



Section 6. The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Federal Allocations	\$105,853,659
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Section 7. The following amounts are hereby appropriated for the operation of the school administrative unit in the School Food Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL School Food Services Costs	\$32,301,740
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Section 8. The following revenues are estimated to be available to the School Fund Services Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

USDA Grants	\$30,037,549
Sales Revenue	\$2,264,191
TOTAL School Food Services Revenue	<u>\$32,301,740</u>

Section 9. The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Capital Outlay	
Category I Projects	\$22,741,000
Category II Projects	\$2,794,775
Category III Projects	\$1,324,300
TOTAL Capital Outlay Fund Allocation	<u>\$26,860,075</u>

Section 10. The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Capital Outlay Revenue	\$26,860,075
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Section 11. The following amounts are hereby appropriated for the operation of the school administrative unit for the Prime Time Day Care Program for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Prime Time Operational Costs	\$3,025,166
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Section 12. The following revenues are estimated to be available to the Prime Time Day Care Program for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Prime Time Revenue	\$3,025,166
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Cumberland County Schools 2023-2024 Budget Resolution



Section 13. The following amounts are hereby appropriated for the operation of the school administrative unit for the Competitive Grant Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Competitive Grant Funds Appropriation \$14,861,338

Section 14. The following revenues are estimated to be available to the Competitive Grants Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL Competitive Grants Fund Revenues \$14,861,338

Section 15. All appropriations shall first be paid from revenue restricted as to use and secondly from general unrestricted revenues:

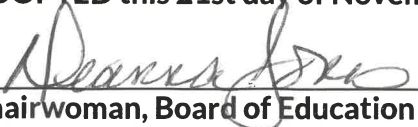
Section 16. The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- A. He may transfer amounts between purposes up to \$50,000. Amounts in excess of \$50,000 will be reported to the Board at the next regular meeting.
- B. He may transfer amounts within a purpose without limitations and report to the Board at the next regular meeting of the Board of Education.
- C. He may not transfer any amounts between funds. (e.g. between Capital Outlay and Current Expense.)

Section 17. The Board of Education authorizes pay increases for all employees consistent with those approved by the North Carolina General Assembly for the 2023-2024 fiscal year.

Section 18. Copies of the Budget Resolution shall be immediately furnished to the Superintendent and Finance Officer for the direction in carrying out their duties.

ADOPTED this 21st day of November 2023.


Chairwoman, Board of Education


Secretary, Board of Education