



Budget 2025-2026

Summary All Funds

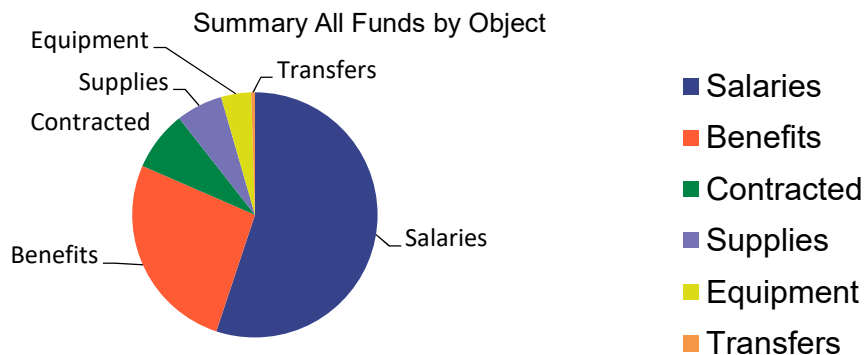
Fund	2026 Budget	Percent of Budget
State Public School Fund	\$390,469,109	61.3%
Current Expense Fund	\$122,808,328	19.3%
Federal Programs	\$37,679,402	5.9%
Capital Outlay	\$22,200,000	3.5%
Enterprise Fund	\$35,572,251	5.6%
Trust and Agency Fund	\$500,000	0.1%
Grants	\$27,270,665	4.3%
	\$636,499,755	100.0%

Summary by Purpose

Purpose	2026 Budget	Percent of Budget
Instructional Services	\$471,306,191	74.0%
System-wide Support Services	\$105,019,153	16.5%
Ancillary Services	\$35,189,644	5.5%
Non-Programmed Charges	\$4,534,141	0.7%
Capital Outlay	\$20,450,625	3.2%
	\$636,499,755	100.0%

Summary by Object

Object	2026 Budget	Percent of Budget
Salaries	\$350,728,241	55.1%
Benefits	\$168,211,048	26.4%
Contracted	\$50,199,118	7.9%
Supplies	\$38,964,627	6.1%
Equipment	\$25,216,721	4.0%
Transfers	\$3,180,000	0.5%
	\$636,499,755	100.0%



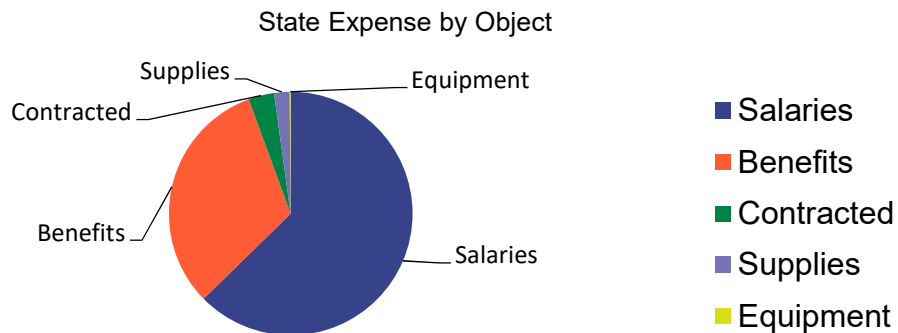
2025-2026 Budget

State Public School Fund Budget

Revenue	2026 Budget	Total Budget
State Public School Fund	\$ (390,469,109)	61.3%

Expense by Purpose	2026 Budget	Percent of State Budget
Instructional Services	\$351,486,619	90.0%
System-wide Support Services	\$38,980,490	10.0%
Ancillary Services	\$2,000	0.0%
Total	\$390,469,109	

Expense by Object	2026 Budget	Percent of State Budget
Salaries	\$244,735,568	62.7%
Benefits	\$123,783,352	31.7%
Contracted	\$13,371,341	3.4%
Supplies	\$8,106,997	2.1%
Equipment	\$471,851	0.1%
Total	\$390,469,109	



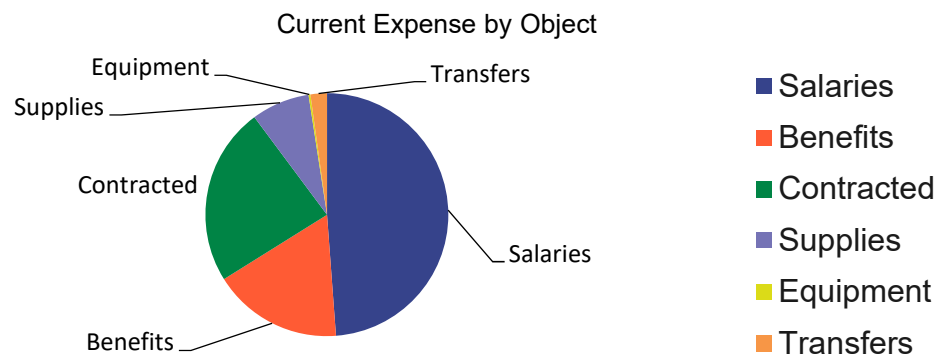
2025-2026 Budget

Current Expense Fund Budget

Revenue	2026 Budget	Total Budget
E-Rate Universal Service	\$ (700,000)	
County Appropriation	\$ (103,734,839)	
Fines & Forfeitures	\$ (500,000)	
Rental of School Property	\$ (32,000)	
Contributions & Donations	\$ (5,000)	
Interest	\$ (3,000,000)	
Other Local Income	\$ (600,000)	
Fund Balance Appropriated	\$ (14,236,489)	
Total	\$ (122,808,328)	19.3%

Expense by Purpose	2026 Budget	Percent of Current Exp.
Instructional Services	\$57,854,325	47.1%
System-wide Support Services	\$62,274,003	50.7%
Non-Program Charges	\$2,680,000	2.2%
Total	\$122,808,328	

Expenses by Object	2026 Budget	Percent of Current Exp.
Salaries	\$59,932,470	48.8%
Benefits	\$21,238,293	17.3%
Contracted	\$29,139,711	23.7%
Supplies	\$9,499,854	7.7%
Equipment	\$318,000	0.3%
Transfers	\$2,680,000	2.2%
Total	\$122,808,328	



2025-2026 Budget

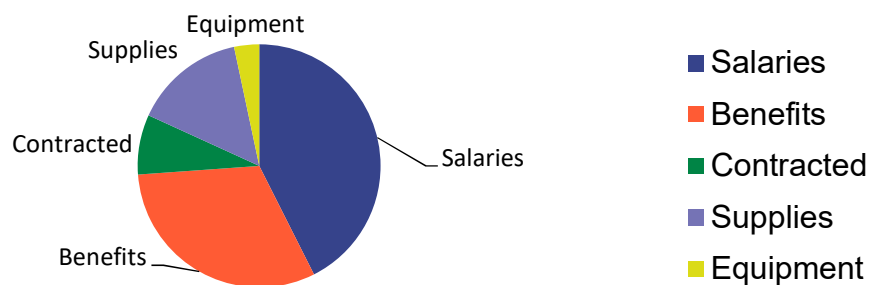
Federal Programs Budget

Revenue	2026 Budget	Total Budget
Voc. Ed. Program Improvement	\$ (995,950)	
IDEA Pre-School	\$ (294,394)	
Title I Basic	\$ (21,666,209)	
VI-B Handicapped	\$ (10,134,373)	
Title II - Supportive Effective Instruction	\$ (2,385,397)	
Title III - Language Acquisition	\$ (210,844)	
Title IV - Student Support & Academic Enrich.	\$ (1,625,929)	
IDEA VI-B Special Needs	\$ (366,306)	
Total	\$ (37,679,402)	5.9%

Expenses by Purpose	2026 Budget	Percent of Federal Budget
Instructional Services	\$33,910,996	90.0%
System-wide Support Services	\$2,846,872	7.6%
Non-Program Charges	\$921,534	2.4%
Total	\$37,679,402	

Expenses by Object	2026 Budget	Percent of Federal Budget
Salaries	\$16,027,676	42.5%
Benefits	\$11,806,655	31.3%
Contracted	\$2,997,099	8.0%
Supplies	\$5,599,592	14.9%
Equipment	\$1,248,380	3.3%
Total	\$37,679,402	

Federal Expense by Object

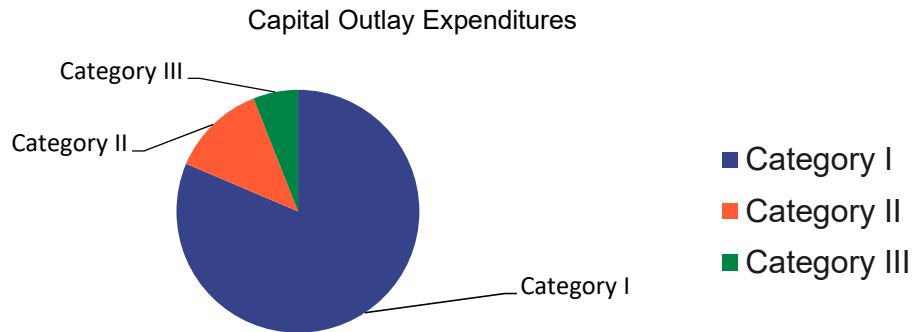


2025-2026 Budget

Capital Outlay Budget

Revenue	2026 Budget	Total Budget
Sales Tax	\$ (22,200,000)	3.5%

Expenditures	2026 Budget	Percent of Capital Outlay
Category I	\$18,070,925	81.4%
Category II	\$2,804,775	12.6%
Category III	\$1,324,300	6.0%
Total Expenditures	\$22,200,000	



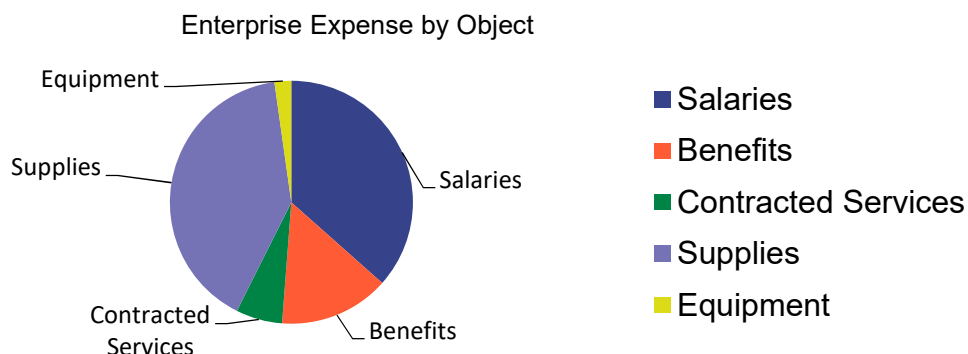
2025-2026 Budget

Enterprise Fund Budget

Revenue	2026 Budget	Total Budget
USDA Grants - Regular	\$ (27,519,159)	
USDA Grants	\$ (130,000)	
USDA Commodities Used	\$ (1,907,014)	
USDA Grant - Fresh Fruit & Vegetables	\$ (295,567)	
Food Sales	\$ (1,250,000)	
Sales - Supplemental	\$ (1,200,000)	
Total Child Nutrition	\$ (32,301,740)	
Tuition	\$ (2,735,360)	
Registration/Field Trips	\$ (112,151)	
Miscellaneous Income	\$ (93,000)	
Fund Balance Appropriated	\$ (330,000)	
Total Prime Time	\$ (3,270,511)	
Total Both Enterprise	\$ (35,572,251)	5.6%

Expenditures	2026 Budget	Percent of Enterprise
Child Nutrition	\$32,301,740	90.8%
Prime Time	\$3,270,511	9.2%
Total	\$35,572,251	

Expense by Object	2026 Budget	Percent of Enterprise
Salaries	\$13,002,076	36.6%
Benefits	\$5,213,588	14.7%
Contracted Services	\$2,200,107	6.2%
Supplies	\$14,365,480	40.4%
Equipment	\$791,000	2.2%
Total	\$35,572,251	





2025-2026 Budget

Trust and Agency Fund

Revenue	2026 Budget	Total Budget
Contributions & Donations	\$ (500,000)	0.1%

Expenditures	2026 Budget	Percent of State Budget
Scholarship Payments	\$500,000	100.0%
Total Expenditures	\$500,000	

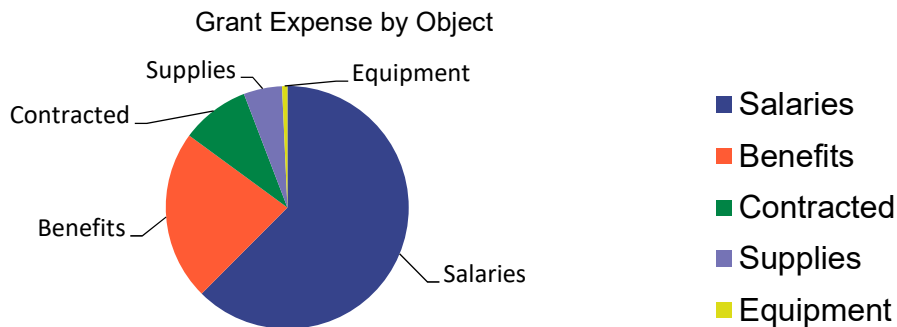
2025-2026 Budget

Grants Fund Budget

Revenue	2026 Budget	Total Budget
NC Pre K - Federal Programs	\$ (1,807,841)	
Sales Tax Refund	\$ (311,739)	
Department of Defense	\$ (925,368)	
ROTC	\$ (570,528)	
Medicaid Administrative Outreach	\$ (2,387,700)	
Medicaid Direct Services	\$ (4,210,262)	
Impact Aid	\$ (4,369,327)	
Indian Education	\$ (257,704)	
AYPYN - Middle and High Schools	\$ (1,200,000)	
Drivers Education	\$ (300,844)	
Other Grants and Awards	\$ (1,554,459)	
Indirect Cost	\$ (9,374,893)	
Total	\$ (27,270,665)	4.3%

Expense by Purpose	2026 Budget	Percent of Grant Budget
Instructional Services	\$26,504,877	97.19%
System-wide Support Services	\$717,788	2.63%
Non-Program Charges	\$48,000	0.18%
Total	\$27,270,665	

Expense by Object	2026 Budget	Percent of Grant Budget
Salaries	\$17,030,451	62.4%
Benefits	\$6,169,160	22.6%
Contracted	\$2,490,860	9.1%
Supplies	\$1,392,704	5.1%
Equipment	\$187,490	0.7%
Total	\$27,270,665	





Budget Resolution 2025-2026

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 State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ Regular Instructional Programs	\$ 351,486,619
	◆ System-wide Support Services	\$ 38,980,490
	◆ Ancillary Services	\$ 2,000
	TOTAL State Public School Fund Appropriation	<u>\$ 390,469,109</u>
Section 2.	The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ State Allocations	<u>\$ 390,469,109</u>
	TOTAL State Public School Fund Revenue	<u>\$ 390,469,109</u>
Section 3.	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, 2025 and ending June 30, 2026:	
	◆ Regular Instructional Programs	\$ 57,854,325
	◆ System-wide Support Services	\$ 62,274,003
	◆ Non-program Charges	\$ 2,680,000
	TOTAL Local Current Expense Fund Appropriation	<u>\$ 122,808,328</u>
Section 4.	The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ Federal Revenues	\$ 700,000
	◆ County Appropriation	\$ 103,734,839
	◆ Local Revenues	\$ 4,137,000
	◆ Fund Balance Appropriated	\$ 14,236,489
	TOTAL Local Current Expense Fund Revenue	<u>\$ 122,808,328</u>
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, 2025 and ending June 30, 2026:	
	◆ Regular Instructional Programs	\$ 33,910,996
	◆ System-wide Support Services	\$ 2,846,872
	◆ Non-program Charges	\$ 921,534
	TOTAL Federal Grant Fund Appropriation	<u>\$ 37,679,402</u>



Budget Resolution 2025-2026

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

Section 6.	The following revenues are estimated to be available to the Federal Grants Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ Federal Allocations	\$ 37,679,402
	TOTAL Federal Grant Fund Revenue	<u>\$ 37,679,402</u>
Section 7.	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, 2025 and ending June 30, 2026:	
	◆ Capital Outlay	
	Category I Projects	\$ 18,070,925
	Category II Projects	\$ 2,804,775
	Category III Projects	\$ 1,324,300
	TOTAL Capital Outlay Fund Appropriation	<u>\$ 22,200,000</u>
Section 8.	The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ Sales Tax	\$ 22,200,000
	TOTAL Capital Outlay Fund Revenue	<u>\$ 22,200,000</u>
Section 9.	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, 2025 and ending June 30, 2026:	
	◆ School Food Services	\$ 32,301,740
	TOTAL School Food Services Fund Appropriation	<u>\$ 32,301,740</u>
Section 10.	The following revenues are estimated to be available to the School Fund Services Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ USDA Grants	\$ 29,851,740
	◆ Sales Revenue	\$ 2,450,000
	TOTAL School Food Services Fund Revenue	<u>\$ 32,301,740</u>
Section 11.	The following amounts are hereby appropriated for the operation of the school administrative unit in the Prime Time Day Care Program for the fiscal year beginning July 1, 2025 and ending June 30, 2026:	
	◆ Prime Time Day Care Program	\$ 3,270,511
	TOTAL Prime Time Day Care Program Appropriation	<u>\$ 3,270,511</u>



Budget Resolution 2025-2026

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

Section 12. The following revenues are estimated to be available to the Prime Time Day Care Program for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

◆ Tuition and Registration	\$ 2,930,511
◆ Fund Balance Appropriated	\$ 340,000
TOTAL Prime Time Day Care Program Revenue	<u>\$ 3,270,511</u>

Section 13. The following amounts are hereby appropriated for the operation of the school administrative unit in the Trust and Agency Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

◆ Trust and Agency	\$ 500,000
TOTAL Trust and Agency Fund Appropriation	<u>\$ 500,000</u>

Section 14. The following revenues are estimated to be available to the Trust and Agency Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

◆ Trust and Agency	\$ 500,000
TOTAL Trust and Agency Fund Revenue	<u>\$ 500,000</u>

Section 15. The following amounts are hereby appropriated for the operation of the school administrative unit in the Competitive Grant Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

◆ Competitive Grant	\$ 27,270,665
TOTAL Competitive Grant Fund Appropriation	<u>\$ 27,270,665</u>

Section 16. The following revenues are estimated to be available to the Competitive Grant Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

◆ Competitive Grant	\$ 27,270,665
TOTAL Competitive Grant Fund Revenue	<u>\$ 27,270,665</u>

Section 17. All appropriations shall first be paid from revenue restricted as to use and second from general unrestricted revenues:

Section 18. The superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

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



Budget Resolution 2025-2026

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

Section 19. The board of education authorizes pay increases for all employees consistent with those approved by the NC General Assembly for the 2025-2026 fiscal year.

Section 20. Copies of the Budget Resolution shall be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

ADOPTED this 23rd day of June 2025.

A handwritten signature in black ink, appearing to read "Deanna Jones", is written over a horizontal line.

Mrs. Deanna Jones
Chairwoman, Board of Education

A handwritten signature in blue ink, appearing to read "Marvin Connelly, Jr.", is written over a horizontal line.

Dr. Marvin Connelly, Jr.
Secretary, Board of Education