



Cumberland County Schools' Proposed **2024-2025** Budget

#WeAreCCS

Achieving Educational Excellence for Every Student



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



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Board Chairwoman's Budget Message



Dear Cumberland County Commissioners:

I am writing to formally present Cumberland County Schools' Proposed Budget for the 2024-2025 school year, which has been unanimously approved by the Cumberland County Board of Education. This budget, titled "We Are CCS: Achieving Educational Excellence for Every Student," reflects our steadfast commitment to empowering every student in Cumberland County Schools (CCS) to reach their full potential.

Our proposed budget represents more than just numbers; it tells the story of why this funding increase is crucial for the success and well-being of our students. As we reflect on our journey and accomplishments, we are proud of the progress we have made in achieving educational excellence for every student in Cumberland County.

Key highlights of the budget include:

- The total proposed district budget for the 2024-2025 fiscal year is \$602,376,872, demonstrating our commitment to providing comprehensive educational resources and support.
- We strategically allocate over \$21 million from the fund balance to balance the budget and support critical positions essential to our strategic plan, ensuring continuity and stability in our educational programs.
- We are formally requesting a \$3.5 million increase in local funding from the County Commissioners, bringing the total allotment to slightly over \$91 million, an increase of 4 percent. This increase is essential for maintaining our current level of services, investing in our educators, addressing pay scales, and supporting our strategic priorities.

As part of this budget booklet, we have detailed our budget priorities, strategic initiatives, and funding needs. We believe that this budget represents a thoughtful and strategic approach to meeting the educational needs of our students while ensuring fiscal responsibility and accountability.

While our current budget request prioritizes immediate needs, I want to highlight a crucial discussion from our Board meeting. We emphasized the urgent need to increase local teacher supplements. Due to mandatory legislative increases, we couldn't include this in the 2024-2025 budget request. However, we view elevating these supplements as a crucial partnership and invite your consideration to have it on your radar for future budget cycles. Working together, we hope to make this a reality and continue enhancing our educational offerings.

We appreciate your continued partnership and support in fulfilling our mission of achieving educational excellence for every student in Cumberland County. Your investment in our schools is an investment in the future success of our community.

Thank you for your support and consideration of this crucial budget request. We look forward to discussing it further and working together to ensure the best possible outcomes for our students.

Sincerely,

A handwritten signature in cursive script that reads "Deanna Jones". The signature is written in black ink on a white background.

Deanna Jones, Chairwoman
Cumberland County Board of Education

Superintendent's Executive Budget Summary



Dear Cumberland County Board of Education:

As we prepare for the 2024-2025 school year, my optimism grows stronger regarding the progress we're achieving in Cumberland County Schools (CCS). As a public school system, our unwavering commitment is to empower every student to reach their full potential. We are CCS: successful students, premier professionals, an exceptional learning environment, and committed community partners, all working together to achieve educational excellence for every student.

I am proud to report significant progress over the past year. Our four-year cohort graduation rate has reached 86.6%, the highest in the district's history since 2006, when graduation rates were first tracked by the state. Additionally, 72% of schools administering End-of-Grade and End-of-Course assessments have experienced gains in their Academic Performance Composites, and an impressive 84.2% of schools met or exceeded growth targets for the 2022-2023 academic year.

Our school system proudly serves over 50,000 students across 86 schools, representing 76 countries and 70 native languages. We are CCS, committed to tailoring education to meet every student's unique needs. Through strategic funding and innovative programs, we equip students with essential skills for success, reflected in our impressive CTE credential achievements totaling 16,012. This comprehensive approach, blending cutting-edge resources, diverse pathways, and holistic support, empowers lifelong learners to excel.

These accomplishments are a testament to the hard work of our successful students, dedicated educators, and supportive staff, as well as the effective use of district funds.

To keep the momentum going, we are committed to continuing to strategically utilize all funding sources to maximize the success of our young people. We have worked diligently to maximize 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.

As part of this recommended 2024-2025 budget, we have earmarked over \$21 million from our fund balance to balance this budget, which would put the district's unrestricted fund balance at approximately \$17 million. That includes funding for over 100 positions that were ESSER-funded, but are imperative to our strategic plan implementation. We are committed to being good stewards of the resources we have. However, this path is not sustainable for future budget years 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.

Superintendent's Executive Budget Summary

While I recommend using our fund balance to help balance the 2024-2025 budget, sustaining our premier professionals at adequate levels and keeping up with rising state-mandated operational expenses will require revenue enhancements from our County Commissioners in future years, especially with the end of ESSER funding. We are dedicated to maintaining the current level of services and ensuring sufficient resources for implementing our strategic plan.

For the 2024-2025 school year, I recommend that the Cumberland County Board of Education seek a \$3.5 million increase in local funding from the Cumberland County Board of Commissioners, bringing the total allotment to slightly over \$91 million. This funding primarily targets investing in our educators with critical cost-of-living and anticipated legislative salary increases and covering inflationary operating expenses. These additional funds, along with our usage of fund balance, will also enhance educational programs, align with strategic priorities outlined in our plan, address pay scales, and support needs at our Tier 1 Performance, Accountability, Support, and Empowerment (PASE) schools, which are designated as low-performing by the state.

As we look to the future, we remain optimistic and driven by our unwavering commitment to continuous improvement. Over the past four years since the onset of the 2020 COVID-19 pandemic, we have demonstrated resilience and progress in our recovery efforts. The impact of the pandemic has been significant, leading to learning loss among some of our students and transitions within our workforce. Yet, we have taken proactive steps to address these issues. With continued support and funding, CCS is well-equipped to navigate these challenges.

We are CCS. We stand firm in our belief that every student, regardless of their background or circumstances, deserves access to a high-quality education. Our teachers, staff, and administrators embody this belief every day, going above and beyond to ensure that our students have the support they need to succeed.

Together, we are achieving educational excellence for every student. We are CCS, and we have what it takes to get the job done—because our students deserve nothing less.

In the interest of our successful students and premier professionals,



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 2025:

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 high schools once labeled turnaround schools.
- Middle Schools are allocated using a differentiated formula prioritized by PASE Tier (1:23.5 ratio vs. a 1:25 ratio)
- 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 High Priority schools
- Instructional Middle School Coaches
- Elementary schools prioritized by PASE Tier participate in The Innovation Project (TIP) Early Learning Network
- Exceptional Children's Program Specialist for PASE High Priority schools
- School Mental Health Teams based in selected PASE High Priority schools
- School Behavioral Health Services and Structured Psychotherapy for Adolescents Experiencing Chronic Stress (SPARCS) provided in selected PASE High Priority schools
- Additional counselors and social workers assigned to selected PASE High Priority schools
- Additional Youth Development Coordinators will be hired to expand support to PASE High Priority 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 High Priority 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

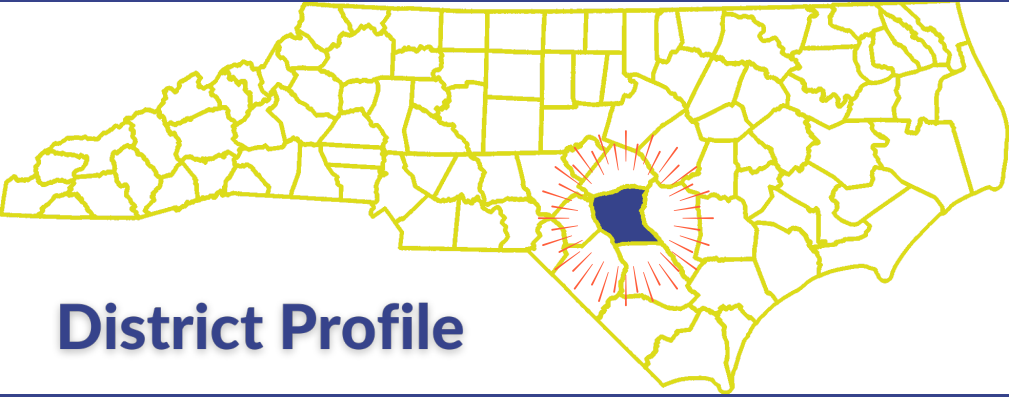


CUMBERLAND
COUNTY SCHOOLS

Cumberland County Schools' Proposed
2024-2025 Budget

DISTRICT PROFILE

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Excellence for Every Student**



District Profile

Schools

Total	86
Elementary	50
Middle	17
High	17
Virtual	2

Enrollment

Total	49,183
Pre-K	956
Elementary	22,308
Middle	10,936
High	14,983

Student Demographics (Ethnicity)

Black	46.27%
White	23.94%
Hispanic	16.61%
Asian	1.98%
Native American	1.26%
Pacific Islander	0.47%
Two or More	9.47%

Graduates (Class of 2023)

Total number of graduates	3,467
Total number of graduates with a diploma	3,428
Total number of graduates with a certificate	39
Pursuing Higher Education	2,524
Entering the Military	221
Military Academy Appointments	3

Military Connected Students	14,375 (28%)
Employees (Full Time)	5,833
Per Pupil Expenditure	\$12,433.26

Total Budget	\$602,676,872
State	60.2%
Local	19.2%
Federal	7.9%
Other	12.7%

Other Numbers

National Board Certified Teachers	112
Native Languages Spoken	118
CTE Credentials Earned	16,058
Green-Certified Schools	52

Students in Transition	874
Students Receiving EC Services	7,133
Students in AIG Program	5,099
Students Receiving ESL Services	1,995

THE CUMBERLAND COMMITMENT: STRATEGIC PLAN 2026

OUR VISION + MISSION + VALUES + PRIORITIES



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



CUMBERLAND
COUNTY SCHOOLS

Cumberland County Schools' Proposed
2024-2025 Budget

BUDGET NARRATIVE

#WeAreCCS **Achieving Educational
Excellence for Every Student**

2024-2025 Budget Narrative

The total proposed district budget for the 2024-2025 fiscal year is \$602,376,872. The budget does reflect a salary increase of 3 percent for both certified and classified employees¹. 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 FYE 2025. 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 \$362 million, or 60 percent of the total budget. Federal Programs, Capital Outlay, Enterprise Fund, and Grants Fund for an additional \$239 million or 40 percent.

The Current Expense Budget comprises 19 percent of the budget or \$115 million. The request for county appropriations is \$91 million, an increase of 4 percent over the fiscal year-end 2024 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 and schools with a high proportion of children from low-income families. The Federal Budget comprises 8 percent of the district budget or \$47 million.

The Capital Outlay Budget is approximately \$26 million or 4 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.

¹ Certified is an average

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 \$602 million. State resources comprise the largest revenue sources for the district at 60 percent, Local at 19 percent, and Federal at 8 percent. Local funding sources include \$91 million from Cumberland County, \$24 million from fund balance, grants, and various miscellaneous revenue sources that include interest and fines.

Where the Money Goes: Expense by Purpose

Instructional services accounts for the largest portion of expenditures at 71.9 percent of the budget. This includes expenditures for school-based instructional programs, personnel, and health benefits. System-wide Support Services accounts for 17.5 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 10.6 percent includes other ancillary services and capital outlay expenditures that support district operations as a whole.

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 \$479 million. This is approximately 79.5 percent of the district's budget. Additionally, employee benefits continue to increase. Retirement matching benefits are expected to increase by 2 percent while, health benefits are expected to increase by 8 percent. Other expenditures include contracted services and the purchase of supplies and equipment.

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 2024-2025 is 48,434 which is down a little over 680 students.

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 \$87,526,532 for the Current Expense budget in the 2023-2024 fiscal year, roughly 90 percent of the district's Current Expense budget. County appropriations are up from the 2018-2019 level of \$80,150,000 or about 9.2 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 \$6 million of Elementary and Secondary School Emergency Relief (ESSER) funds, which will close out COVID funding. 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 million annually, which is approximately 2 percent of the district's annual budget. This fund accounts for specific application-based projects awarded to the district, individual schools, or departments. Grant 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 2023 increased in Cumberland County by 56 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 charter schools; locally, the district is required to share its Current Expense appropriation proportionally. For the fiscal year ending 2023, payments to charter schools exceeded \$2.47 million. Between 2013 and 2023, Cumberland County Schools has paid charter schools over \$16.7 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 79.5 percent of the total district budget or \$479 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

Cumberland County Schools' Proposed
2024-2025 Budget

SUMMARY BUDGETS

#WeAreCCS **Achieving Educational
Excellence for Every Student**

Cumberland County Schools 2024-2025 Budget



Summary All Funds

Fund	2025 Budget	Percent of Budget
State Public School Fund	\$362,927,409	60.2%
Current Expense Fund	\$115,668,399	19.2%
Federal Programs	\$47,382,965	7.9%
Capital Outlay	\$26,670,075	4.4%
Enterprise Fund	\$35,672,016	5.9%
Grants	\$14,356,008	2.4%
	\$602,676,872	100.0%

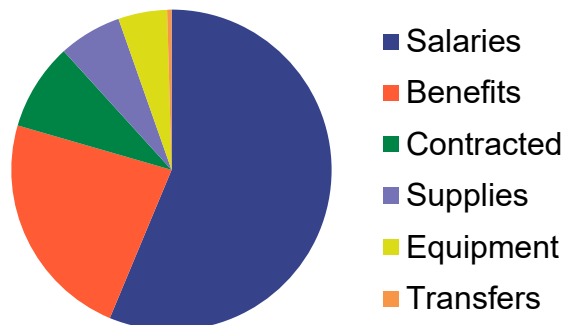
Summary by Purpose

Purpose	2025 Budget	Percent of Budget
Instructional Services	\$433,122,661	71.9%
System-wide Support Services	\$105,479,054	17.5%
Ancillary Services	\$35,292,834	5.9%
Non-Programmed Charges	\$3,861,623	0.6%
Capital Outlay	\$24,920,700	4.1%
	\$602,676,872	100.0%

Summary by Object

Object	2025 Budget	Percent of Budget
Salaries	\$339,213,959	56.3%
Benefits	\$139,903,265	23.2%
Contracted	\$52,876,972	8.8%
Supplies	\$38,312,306	6.4%
Equipment	\$29,690,370	4.9%
Transfers	\$2,680,000	0.4%
Total	\$602,676,872	100.0%

Summary All Funds by Object



Cumberland County Schools 2024-2025 Budget



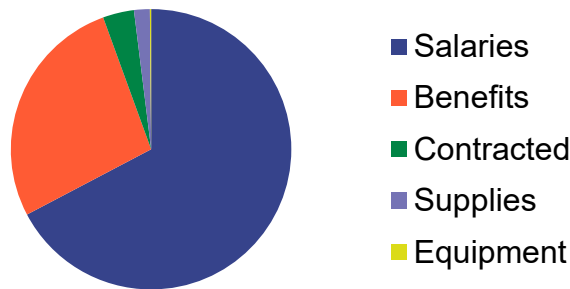
State Public School Fund

Revenue	2025 Budget	Total Budget
State Public School Fund	\$ (362,927,409)	60.2%

Expense by Purpose	2025 Budget	Percent of State Budget
Instructional Services	\$326,641,671	90.0%
System-wide Support Services	\$36,268,231	10.0%
Ancillary Services	\$17,507	0.0%
Total	\$362,927,409	

Expense by Object	2025 Budget	Percent of State Budget
Salaries	\$244,208,916	67.3%
Benefits	\$98,577,292	27.2%
Contracted	\$12,971,341	3.6%
Supplies	\$6,698,009	1.8%
Equipment	\$471,851	0.1%
Total	\$362,927,409	

State Expense by Object



Cumberland County Schools 2024-2025 Budget



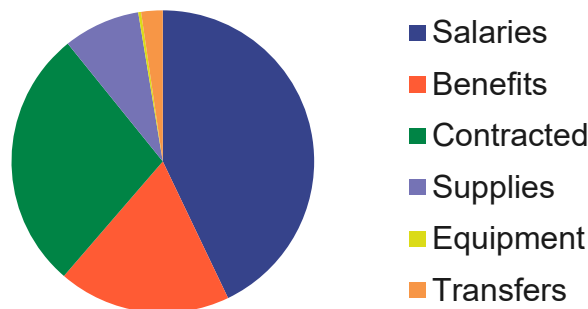
Current Expense Fund

Revenue	2025 Budget	Total Budget
E-Rate Universal Service	\$ (700,000)	
County Appropriation	\$ (91,027,593)	
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	\$ (21,248,766)	
Total	\$ (115,282,058)	19.2%

Expense by Purpose	2025 Budget	Percent of Current Exp.
Instructional Services	\$47,184,815	40.8%
System-wide Support Services	\$65,803,584	56.9%
Non-Program Charges	\$2,680,000	2.3%
Total	\$115,668,399	

Expenses by Object	2025 Budget	Percent of Current Exp.
Salaries	\$49,612,348	42.9%
Benefits	\$21,343,156	18.5%
Contracted	\$32,215,041	27.9%
Supplies	\$9,499,854	8.2%
Equipment	\$318,000	0.3%
Transfers	\$2,680,000	2.3%
Total	\$115,668,399	

Current Expense by Object



Cumberland County Schools 2024-2025 Budget



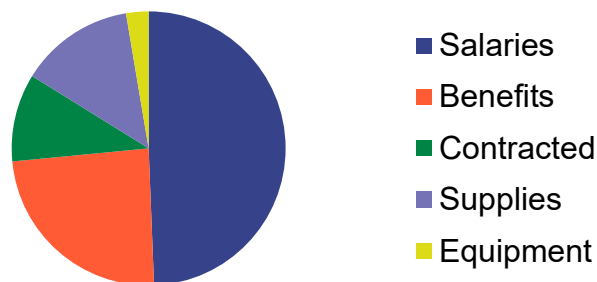
Federal Programs Budget

Revenue	2025 Budget	Total Budget
Voc. Ed. Program Improvement	\$ (1,025,698)	
IDEA Pre-School	\$ (292,918)	
Title I Basic	\$ (25,873,723)	
VI-B Handicapped	\$ (12,186,762)	
Title II - Supportive Effective Instruction	\$ (4,500,000)	
Title III - Language Acquisition	\$ (275,818)	
Title IV - Student Support & Academic Enrich.	\$ (2,692,775)	
IDEA VI-B Special Needs	\$ (425,919)	
ESSER III Funding	\$ (109,352)	
Total	\$ (47,382,965)	7.9%

Expenses by Purpose	2025 Budget	Percent of Federal Budget
Instructional Services	\$43,689,339	92.2%
System-wide Support Services	\$2,908,692	6.1%
Non-Program Charges	\$784,934	1.7%
Total	\$47,382,965	

Expenses by Object	2025 Budget	Percent of Federal Budget
Salaries	\$23,398,364	49.4%
Benefits	\$11,420,991	24.1%
Contracted	\$4,909,184	10.4%
Supplies	\$6,406,046	13.5%
Equipment	\$1,248,380	2.6%
Total	\$47,382,965	

Federal Expense by Object



Cumberland County Schools 2024-2025 Budget

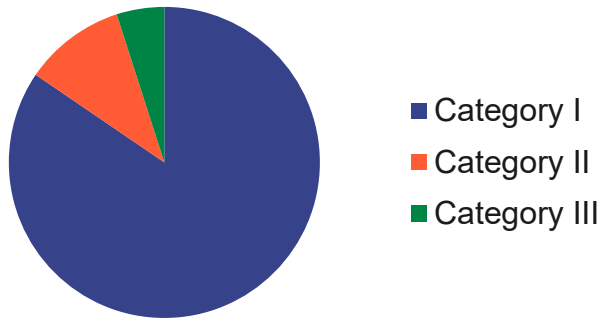


Capital Outlay Budget

Revenue	2025 Budget	Total Budget
Sales Tax	\$ (26,670,075)	4.4%
	\$0	

Expenditures	2025 Budget	Percent of Capital Outlay
Category I	\$22,541,000	84.5%
Category II	\$2,804,775	10.5%
Category III	\$1,324,300	5.0%
Total Expenditures	\$26,670,075	

Capital Outlay Expenditures



Cumberland County Schools 2024-2025 Budget



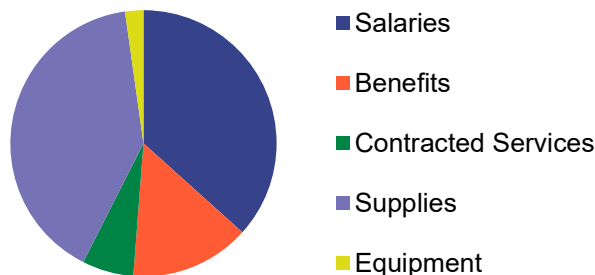
Enterprise Fund Budget

Revenue	2025 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	\$ (2,860,860)	
Registration/Field Trips	\$ (97,416)	
Miscellaneous Income	\$ (72,000)	
Fund Balance Appropriated	\$ (340,000)	
Total Prime Time	\$ (3,370,276)	
Total	\$ (35,672,016)	5.9%

Expenditures	2025 Budget	Percent of Enterprise
Child Nutrition	\$32,301,740	90.6%
Prime Time	\$3,370,276	9.4%
Total	\$35,672,016	

Expense by Object	2025 Budget	Percent of Enterprise
Salaries	\$13,073,973	36.7%
Benefits	\$5,203,580	14.6%
Contracted Services	\$2,215,497	6.2%
Supplies	\$14,389,392	40.3%
Equipment	\$789,574	2.2%
Total	\$35,672,016	

Enterprise Expense by Object



Cumberland County Schools 2024-2025 Budget



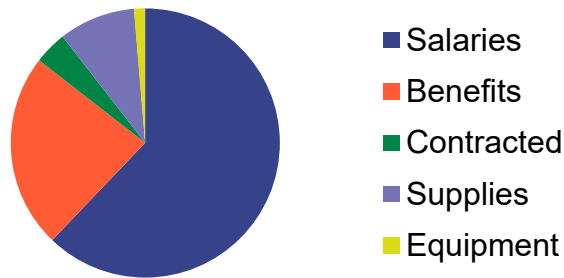
Grants Fund Budget

Revenue	2025 Budget	Total Budget
NC Pre K - Federal Programs	\$ (1,332,230)	
Sales Tax Refund	\$ (311,739)	
Department of Defense	\$ (925,368)	
ROTC	\$ (566,399)	
Medicaid Administrative Outreach	\$ (458,211)	
Medicaid Direct Services	\$ (3,006,481)	
Impact Aid	\$ (4,337,706)	
Indian Education	\$ (257,917)	
AYPYN - Middle and High Schools	\$ (1,200,000)	
Drivers Education	\$ (299,884)	
Indirect Cost	\$ (1,705,393)	
Total	\$ (14,401,328)	2.4%

Expense by Purpose	2025 Budget	Percent of Grant Budget
Instructional Services	\$14,057,461	97.92%
System-wide Support Services	\$298,547	2.08%
Total	\$14,356,008	

Expense by Object	2025 Budget	Percent of Grant Budget
Salaries	\$8,920,358	62.1%
Benefits	\$3,358,246	23.4%
Contracted	\$565,909	3.9%
Supplies	\$1,319,005	9.2%
Equipment	\$192,490	1.3%
Total	\$14,356,008	

Grant Expense by Object





CUMBERLAND
COUNTY SCHOOLS

Cumberland County Schools' Proposed
2024-2025 Budget

BUDGET DEVELOPMENT BUSINESS CASES

#WeAreCCS **Achieving Educational
Excellence for Every Student**



2024-2025 Budget Development Business Case

Business Case Name:		ID:	
Position Stabilization		2025-1	
Category:		Area:	
Program Continuity		Human Resources	
Strategic Objectives:		Priorities and Actions:	
Premiere Professionals			
Description:			
Reduction in ADM (2%) = 92.3 Positions lost due to decrease in state funding. Middle School Teachers = 31 Social Workers = 31 Counselors = 24 Central Services = 21 ESSER Fiscal Cliff = 107 Positions			
Current Budget: 9,682,283			
Description	MOE	Amount	Funding Source (State, Local, Federal)
	N/A	\$ 13,951,000	Local - Fund Balance
TOTAL	-	\$ 13,951,000	



2024-2025 Budget Development Business Case

Business Case Name:			ID:
State Mandated Employee Salary Increase			2025-2
Category:		Area:	
Inflation		Finance	
Strategic Objectives:		Priorities and Actions:	
Premiere Professionals		2A: Recruit and retain premier professionals	
Description:			
Cumberland County Schools is projecting a state mandated 3% raise and increase in employer matching health insurance 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 salary.			
Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
	N/A	\$ 1,870,683	Local - Request to County
TOTAL	-	\$ 1,870,683	

2024-2025 Budget Development Business Case

Business Case Name:		ID:	
Utility Increases		2025 - 3	
Category:	Area:		
Inflation	Maintenance and Operations		
Strategic Objectives:	Priorities and Actions:		
Exceptional Environments			
Description:			
<p>Cumberland County Schools is projecting an increase of 6% 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 governments."</p>			
Current Budget: 9,682,283			
Description	MOE	Amount	Funding Source (State, Local, Federal)
	N/A	\$ 730,378	Local - County Request
TOTAL	-	\$ 730,378	



2024-2025 Budget Development Business Case

Business Case Name:		ID:	
Various Programs		2025 - 4	
Category:		Area:	
Program Continuity		Schools	
Strategic Objectives:		Priorities and Actions:	
Successful Students			
Description:			
<p>Programs that were paid for out of ESSER that need to be continued these programs are, but not limited to; Edgenuity Instructional Services, Edgenuity Digital Libraries, Instructure - Mastery Connect + Mastery Connect Assessments, Instructure - Canvas, PowerSchool Unified Insights, Scribbles, Better Lesson, National Training Network, Hanover Research, MasteryPrep.</p>			
Current Budget: 9,682,283			
Description	MOE	Amount	Funding Source (State, Local, Federal)
	N/A	\$ 3,800,000	Local - Fund Balance
TOTAL	-	\$ 3,800,000	



CUMBERLAND COUNTY SCHOOLS

Cumberland County Schools
2465 Gillespie Street
Fayetteville, NC 28306
910-678-2300

www.ccs.k12.nc.us

Facebook.com/CumberlandCoSch

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