

TOGETHER, WE WILL RISE!

Community ~ Successful Students ~ Premier Professionals ~ Exceptional Environment ~ Committed Community
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Reimagining the Cumberland Commitment

Mr. Greg West, Board Chair
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 Chair's Budget Message



Dear Cumberland County Board of Commissioners:



I am pleased to submit Cumberland County Schools' 2022-2023 local budget request for your consideration. After a year-long, deliberate budget planning process, district leadership has crafted a budget that represents the pressing needs in our school system and will help move our school district forward. Despite the challenges brought on by COVID-19, we are optimistic about the path forward as we reimagine what K-12 education looks like in Cumberland County.

Using our five-year strategic plan as the road map for academic excellence, we are taking great care to maximize all of our resources, including federal Elementary and Secondary School Emergency Relief (ESSER) funds, to ensure that every student will have equitable access to engaging learning that prepares them to be collaborative, competitive and successful in our global world.

While we are optimistic about the future, we cannot ignore the devastating impacts of the pandemic. Similar to school districts across the nation, we are tasked with navigating through the complexities of the post-COVID K-12 education world. We are using various funding sources to address challenges such as learning loss and students' social and emotional well-being. However, the most pressing need at the local level is employee compensation.

The current marketplace is making it difficult for our school system to compete with local industries that can pay higher wages. In addition, the anticipated legislative salary increases will require additional funding at the local level. The good news is that there is a path forward—collaboration. We are grateful to the County for its support in previous years, and as we look to the future, it is important that we continue to work in partnership to support our educators and staff. **Together, We Will Rise!**

The Cumberland County Board of Education, which unanimously approved this budget proposal, is requesting \$88.2 million in local funding from the Cumberland County Board of Commissioners. This represents an increase of 6.2 percent or \$5.1 million over the 2021-2022 appropriation. This local budget increase will allow our school district to implement critical cost-of-living and supplement increases.

As part of this budget request, we are also seeking your approval to launch a funding model to support the implementation of competitive salary and supplement schedules for CCS employees. The proposed salary schedule complies with the state-mandated \$15.00 per hour minimum pay for all employees, eliminates the salary compression in the present schedule and increases the local supplement of certified staff by an average of two percent. By investing in our people, we will be able to recruit and retain the best educators and staff in the region to serve our students.

I urge you to peruse the remainder of this budget proposal to learn more about our financial plan for student success and how we can work together to 'lift up' every student, every school, and every premier professional throughout the district and rise above the negative impacts of COVID-19. **Together, We Will Rise!**

Sincerely,

Gregory E. West, Chairman
Cumberland County Board of Education

Superintendent's Executive Budget Summary



Dear Cumberland County Board of Education:

Almost three years ago, we made several commitments to our students. In 2019, the Cumberland County Board of Education approved **The Cumberland Commitment: Strategic Plan 2024**, which seeks to ensure that "Every student will have equitable access to engaging learning that prepares them to be competitive, collaborative, and successful in our global world." While we have not changed our course, similar to school districts across the nation, we are navigating through one of the most challenging times in the history of public education. Despite a global pandemic that has ravaged our county, state, nation and world, we remain resolute in the commitments detailed in our strategic plan—**Together, We Will Rise!**

Lives have been lost, plans have been altered, and we have been forced to reimagine the way that we educate our young people. While we have begun to see a glimmer of normalcy emerge, we are fully aware of the deep-seated, negative impacts of COVID-19. Nonetheless, we are optimistic about our path forward, but it will take time to fully rebound from the effects of the pandemic. Numerous challenges are before us: high-quality educators and staff are choosing to retire or transition to different careers, some employees are leaving for higher-paying career options afforded to them by companies moving to our area, students and staff are working to remedy the learning loss and social-emotional challenges caused by the pandemic, and the list goes on.

However, as we begin to pick up the pieces in the aftermath of a once-in-a-century global pandemic, we have the opportunity of a lifetime—and most importantly, a moral imperative—to work collaboratively to improve the learning and life outcomes of all students while supporting our premier professionals. They deserve no less. This year's recommended Financial Plan for Student Success, which is also referred to as the Superintendent's Recommended Budget, was developed in alignment with the district's five-year strategic plan.

While the majority of the school system's funds come from state or federal funding sources, which are often designated for a specific use, we solicited stakeholder feedback to guide the development of this budget to strategically recommend how to allocate the remaining discretionary funds. In addition to feedback from school and district personnel, we have provided each Board member with the opportunity to give input and help guide the development of our budget priorities. It is imperative, now more than ever before, that we synergize and collaboratively move forward with a budget proposal for the Cumberland County Board of Commissioners that we can all stand behind. **Together, We Will Rise!** There is so much at stake here—ultimately, the success of every student is the chief driver of this Financial Plan for Student Success. In the words of Margaret Mead, "Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has."

Together, We Will Rise by investing in our successful students and premier professionals. We will continue 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. The following strategic plan-aligned focus areas summarize those needs:

- intense support to combat learning loss and academic acceleration of learning;
- resources to support designated low-performing schools;
- implementation of a competitive salary and supplement schedules for district employees (years 1 and 2);
- technology expansion to support modern learning environments;
- additional school nurses, counselors, and social workers to support the needs of the whole child;
- principal-pipeline development to grow future principals;
- ventilation and HVAC evaluations to provide exceptional learning environments;
- family engagement to increase student success; and
- additional critical resources and supports.

Superintendent's Executive Budget Summary

This recommended budget details our commitment to helping every student be successful at school and in life. Each of the 89 schools in our district has unique needs, and we remain committed to providing the necessary resources and supports to students as well as our premier professionals. We will continue to use our five-tier school support structure, **Performance, Accountability, Support, and Empowerment (PASE)**, to designate our schools based on the amount of support needed. Tier 1 schools, which are designated as low-performing by the state, will continue to receive increased support in terms of frequency and intensity as they create focused school improvement plans with measurable standards and goals. Resources and supports for PASE schools are detailed on Page 9.

While we will continue to strategically focus ESSER dollars as well as other federal and state funds on improving academic achievement for every student, there are several urgent priorities that require increased funding at the local level. We recommend that the Cumberland County Board of Education request \$88.2 million in local funding from the Cumberland County Board of Commissioners. This represents an increase of 6.2 percent or \$5.1 million over the 2021-2022 appropriation to fund our local budget priorities.

The majority of the local funding request focuses on investing in our premier professionals and implementing cost-of-living increases and anticipated legislative salary increases. As part of this year's local funding request and after undergoing a salary study conducted by an external organization, we are recommending that the Board seek approval from Cumberland County Commissioners to launch a funding model to provide our school system with the funding needed to implement competitive salary and supplement schedules for our dedicated premier professionals. We understand that implementing this funding overnight may not be feasible for the County. Therefore, we are recommending that the Board utilize a combination of fund balance and ESSER funds to assist with the implementation of this funding model, contributing \$10.4 million in Year 1 and \$5.2 million in Year 2. Thereafter, we request that the Cumberland County Commissioners fund the full implementation cost in Year 3 and beyond. A summary of the proposed funding model can be found on Page 8.

The proposed salary schedule complies with the state-mandated \$15.00 per hour minimum pay for all employees and eliminates the salary compression in the present schedule. In addition, it allows our school system to remain competitive with neighboring districts and recruit and retain highly qualified employees by increasing the local supplement of certified staff by an average of two percent.

By investing in our premier professionals, we are investing in the success of our students. The COVID-19 pandemic heightened the existing teacher and staff shortages in CCS and across the nation. One of the central tenets of school reform efforts is the recruitment and retention of high-quality educators and staff—their work directly impacts the success and, ultimately, the trajectory of our students' lives. 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. The future success of our students is at stake.

There is much work to be done, but if everyone does their part, I am confident that **Together, We Will Rise!** As we continue to support all schools, with an intense focus on our Tier 1 PASE schools, I am optimistic about our trajectory toward success. As we continue to see marked improvement at our lowest-performing schools, it is almost like a wave in the ocean. When the bottom of the ocean comes up, the top of the ocean comes up as well. This recommended budget is about lifting up every student, every teacher, every school, and every premier professional that is invested in our vision for student success. We will rise above the challenges that lie before us because our laser-like focus is on what is best for our students. As Mother Teresa once said, "You can do what I cannot do. I can do what you cannot do. Together we can do great things." Let us continue to work collaboratively, and in doing so, **Together, We Will Rise!**

In the interest of our successful students and premier professionals,



Dr. Marvin Connelly, Jr.
Superintendent



Proposed 2022-2023 Budget

Cost Estimates for Salary and Supplement Increases

Fund	Required	Compression	Supplement	Total
State				
Salaries	\$2,990,635	\$2,148,049		\$5,138,684
Bus Drivers	\$351,138	\$377,154		\$728,292
OT / PT	\$43,234	\$56,766		\$100,000
	<u>\$3,385,007</u>	<u>\$2,581,969</u>		<u>\$5,966,976</u>
Federal				
Federal	<u>\$877,791</u>	<u>\$476,247</u>		<u>\$1,354,038</u>
Other				
Grant	\$207,208	\$40,126		\$247,334
Prime Time	\$78,156			\$78,156
	<u>\$285,364</u>	<u>\$40,126</u>		<u>\$325,490</u>
School Food Services				
Salaried	\$110,290	\$103,331		\$213,621
Hourly	\$848,006	\$1,825,124		\$2,673,130
	<u>\$958,296</u>	<u>\$1,928,455</u>		<u>\$2,886,751</u>
Local				
Salaried	\$1,765,307	\$2,172,493		\$3,937,800
Teacher Supplement			\$3,800,000	\$3,800,000
Principal/AP Supplement			\$450,000	\$450,000
Classified Supplement			\$222,000	\$222,000
Low Wealth Signing Bonus			\$521,000	\$521,000
	<u>\$1,765,307</u>	<u>\$2,172,493</u>	<u>\$4,993,000</u>	<u>\$8,930,800</u>
Grand Total	<u>\$7,271,765</u>	<u>\$7,199,290</u>	<u>\$4,993,000</u>	<u>\$19,464,055</u>
Available Funding				
State Funds				-\$2,100,000
Federal				-\$1,354,038
Prime Time				-\$78,156
Grants				-\$247,334
Other				-\$128,802
				<u>-\$3,908,330</u>
Funding Request				<u>\$15,555,725</u>

Proposed 2022-2023 Budget

Funding Model Proposal

Funding Source	Year 1	Year 2	Year 3
Cumberland County Schools	\$10,422,336	\$5,210,390	\$0
Cumberland County Commissioners	\$5,133,389	\$10,578,671	\$16,025,897
Total	\$15,555,725	\$15,789,061	\$16,025,897

This funding model seeks to provide Cumberland County Schools with the funding needed to implement competitive salary and supplement schedules for district employees. The salary schedule complies with the mandated \$15.00 per hour minimum pay for all employees and eliminates the salary compression in the present schedule. Additionally, the increase in supplements will allow the district to maintain a competitive position with its neighboring school systems allowing the district to recruit and retain highly qualified employees.

Cumberland County Schools will utilize a combination of Fund Balance and ESSER Pandemic Relief Funds to assist with the implementation of these schedules. Cumberland County Schools will contribute toward the total cost in years 1 and 2. The request is the Cumberland County Commissioners will fund the full implementation cost in year 3.

An escalator (cost of living adjustment) of 1.5% is built into each year to cover the cost of salary increases which may be granted from year to year.

Existing Resources and Supports for Performance, Accountability, Support, Empowerment (PASE) Schools

Schools Designated by the State as Low Performing

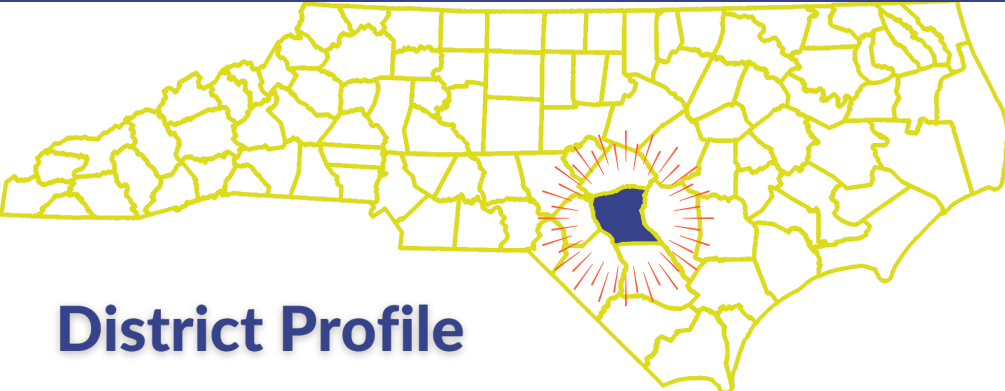
The following resources are funded in the district's continuation budget for FY 2023:

Human Capital and Fiscal Supports

- Differentiated remediation funding
- 10 High Priority positions for 10 schools at the elementary and middle school level with the highest per capita poverty index.
- High Priority positions for PASE High School
- PASE Middle Schools are allocated using a differentiated formula of 1:22 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

Support for Administrators and Teachers

- Weekly/Biweekly support visits from School Support and Academics
- Differentiated professional learning opportunities for principals and teachers to help develop skills for teachers
- Data coaching and support for 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



District Profile

Schools	Total	89
	Elementary	52
	Middle	18
	High	17
	Virtual	2

Enrollment	Total	48,796
	Pre-K	787
	Elementary	21,984
	Middle	11,268
	High	14,757

Student Demographics (Ethnicity)

Black	45.52%
White	26.23%
Hispanic	15.34%
Asian	1.96%
Native American	1.41%
Pacific Islander	0.52%
Two or More	9.02%

Graduates (Class of 2021)

Total number of graduates	3,484
Total number of graduates with a diploma	3,447
Total number of graduates with a certificate	37
Pursuing Higher Education	2,380
Entering the Military	273
Military Academy Appointments	3

Military Connected Students	13,196 (25.92%)*
Employees (Full Time)	6,030
Per Pupil Expenditure	\$9,591

Total Budget	\$445,432,301.00
State	75%
Local	9%
Federal	16%

Other Numbers	National Board Certified Teachers	167
	Native Languages Spoken	74
	CTE Credentials Earned	3,105
	Green-Certified Schools	41

Students in Transition	425*
Students Receiving EC Services	6,975
Students in AIG Program	4,312
Students Receiving ESL Services	1,606

*Data directly affected by COVID-19

THE CUMBERLAND COMMITMENT: STRATEGIC PLAN 2024

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

Budget Narrative

The total proposed district budget for the 2022-2023 fiscal year is \$699 million, down 8 percent from fiscal year 2021–2022. The budget does reflect a salary increase for certified (2.5 percent) and classified (\$15.00 per hour minimum or 2.5 percent) employees. The 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 2023. 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 \$348.2 million, or 49.8 percent of the total budget. Federal Programs, Enterprise Fund, and Grants accounts for an additional \$232.6 million or 33.6 percent.

The Current Expense Budget comprises 15 percent of the budget or \$104.6 million. The request for county appropriations is \$88.2 million, an increase of 6.2 percent over the fiscal year 2022 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, strengthen the district’s ability to recruit and retain highly qualified premier professionals, implement a new classified salary schedule 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 26.6 percent of the district budget or \$185.9 million.

The Capital Outlay Budget is approximately \$13.6 million or 2 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 each of the district’s 89 schools and serves in excess of 50,000 meals daily and 5.9 million meals annually. The Prime Time program serves over 1,000 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 craft activities.

The Special Revenue/Grants Budget accounts for specific application based projects that have been awarded to the district, individual schools, or departments. Grants regulations

and application details dictate expenditures. Funding comes from the grant-awarding entities.

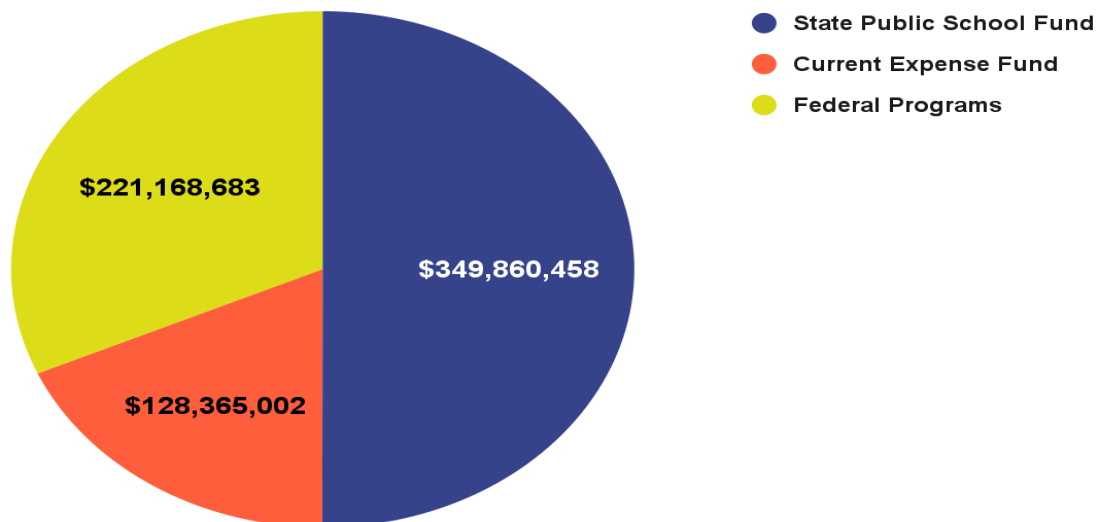
Attached are business cases that provide details and the specific needs identified by school and district leadership. The evaluation process focused on meeting identified district instructional improvements and operational needs consistent with the district’s [Strategic Plan 2024](#). The evaluation process has identified State, Local, and Federal funding needs of \$24 million for FY 2023. District leadership has reviewed and evaluated these needs, as part of the district’s larger plan toward continuous improvement.

Appendix I provides a Budget Business Case Needs Summary. In this document, you will find a listing of business cases that make up the district’s request for funding. Appendix II, provides all business cases and serves as a resource for additional information on any business case. Appendix III provides some basic budget terminology.

Where does the money come from?

The proposed budget includes State, Federal, and Local funding sources for a total budget of \$699 million, down 8 percent over the previous year’s budget. State resources comprise the largest revenue sources for the district at 50 percent, Local at 18.35 percent, and Federal at 31.62 percent. Local funding sources include \$88.2 million from Cumberland County, \$3.6 million from enterprise program revenues, and \$31.3million from grants and various miscellaneous revenue sources that include interest and fines.

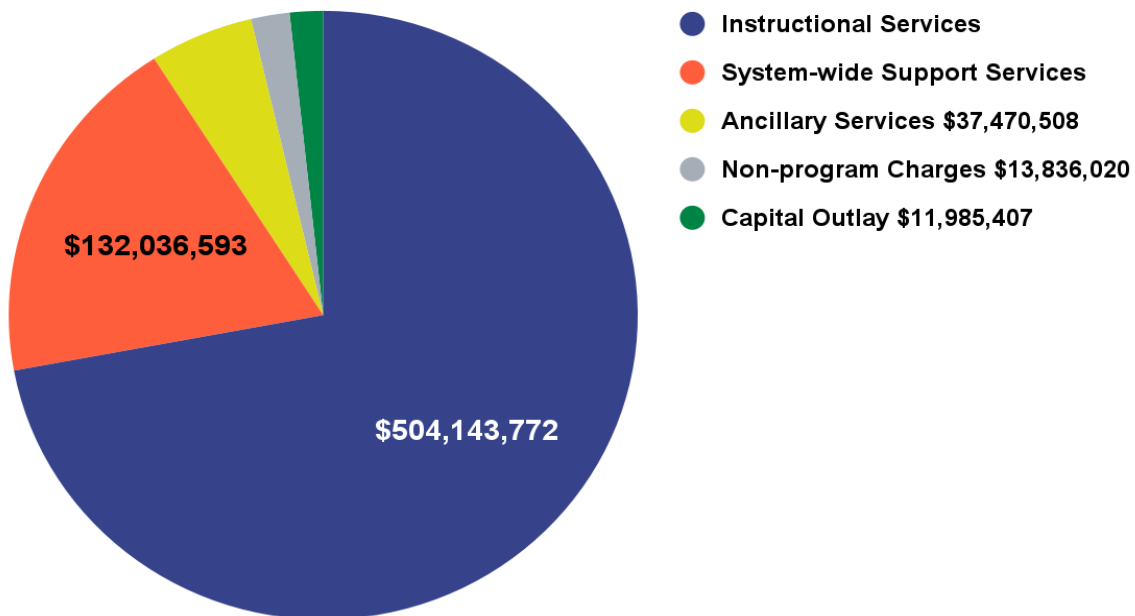
Funding by Source



Where the Money Goes: Expense by Purpose

Instructional services account for the largest portion of expenditures at 72.1 percent of the budget. This includes expenditures for school-based instructional programs and personnel and their benefits. System-wide Support Services accounts for 18.9 percent of planned expenditures and includes support for school-based programs. Included here would be administrative and technical personnel, facility support to include maintenance and custodial services along with supplies, and utilities. The remaining 9 percent includes other ancillary services and capital outlay expenditures that support district operations as a whole.

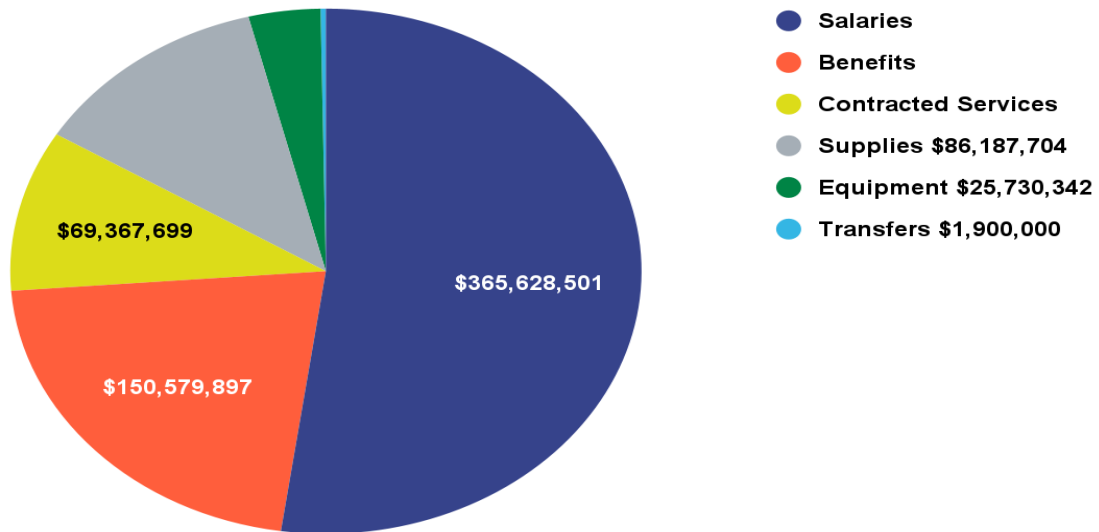
Budget Summary by Purpose



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 \$516 million. This is approximately 73.8 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 14.2 percent. Other expenditures include contracted services and the purchase of supplies and equipment.

Budget Summary by Object

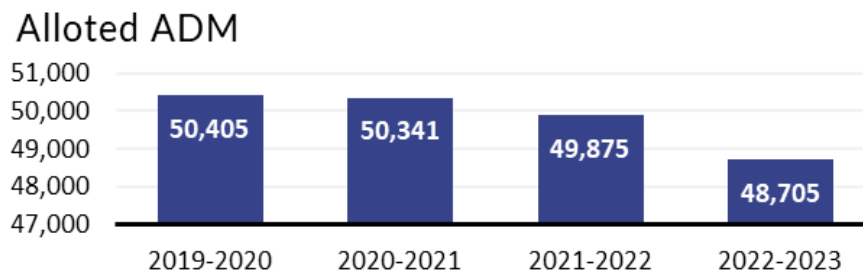


How does the district receive money: Revenues

Public Schools receive their 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 changes in allotment formulas will impact available funds for the district. Student enrollment has remained relatively steady, with a trend of declining enrollment in Cumberland County Schools over the past few years. Projected enrollment for 2022-2023 is 48,705.



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 \$83,033,918 for the Current Expense budget in the 2021-2022 fiscal year, roughly 88.3 percent of the district's Current Expense budget. County appropriations are up from the 2018-2019 level of \$80,150,000 or about 3.6 percent over the four-year period. 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 that are 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 Pre-school and school-age children. In addition, the budget includes \$145.1 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 million annually, which is approximately 2 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.

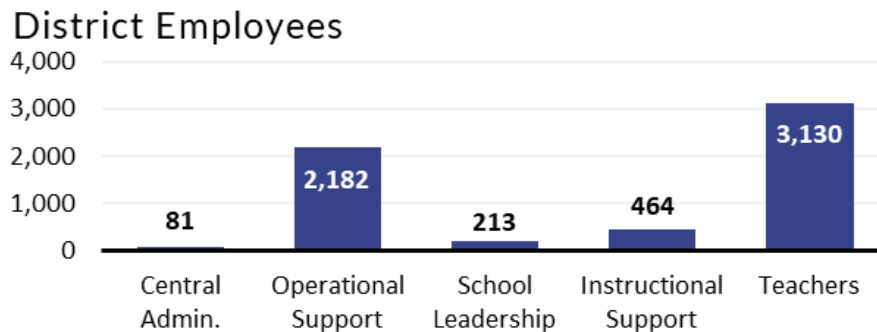
The Impact of Charter Schools

The growth of charter schools does impact the school district and the resources available to serve its students. Charter school enrollment, for the period 2017 to 2021, has increased in Cumberland County by 27 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 2021, payments to charter schools exceeded \$1.87 million.

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 supportive 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 73.8 percent of the total district budget or \$516 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.

Proposed 2022-2023 Budget

Summary All Funds

Fund	2023 Budget	% of Budget
State Public School Fund	\$348,243,409	49.81%
Current Expense Fund	\$104,582,518	14.96%
Federal Programs	\$185,913,634	26.59%
Capital Outlay	\$13,644,782	1.95%
Enterprise Fund	\$32,140,338	4.60%
Grants	\$14,622,126	2.09%
	\$699,146,807	100.00%

Summary by Purpose

Purpose	2023 Budget	% of Budget
Instructional Services	\$503,896,436	72.07%
System-wide Support Services	\$132,036,593	18.89%
Ancillary Services	\$37,392,351	5.35%
Non-Programmed Charges	\$13,836,020	1.98%
Capital Outlay	\$11,985,407	1.71%
	\$699,146,807	100.00%

Summary by Object

Object	2023 Budget	% of Budget
Salaries	\$365,440,899	52.27%
Benefits	\$150,520,163	21.53%
Contracted Services	\$69,367,699	9.92%
Supplies	\$86,187,704	12.33%
Equipment	\$25,730,342	3.68%
Transfers	\$1,900,000	0.27%
	\$699,146,807	100.00%



Proposed 2022-2023 Budget Summary Budgets by Fund

State Public School Fund

Revenue	2023 Budget
State Public School Fund	-\$348,243,409

Expense by Purpose	Pos	2023 Budget
Instructional Services	4,091.73	\$311,761,574
System-wide Support Services	474.80	\$36,387,181
Ancillary Services	0.83	\$94,654
Total	4,567.36	\$348,243,409

Expense by Object	Pos	2023 Budget
Salaries	4,567.36	\$231,387,665
Benefits		\$97,786,924
Contracted Services		\$11,581,202
Supplies		\$7,298,022
Equipment		\$189,596
Total	4,567.36	\$348,243,409



Proposed 2022-2023 Budget
Summary Budgets by Fund

Current Expense Fund

Revenue	Pos	2023 Budget
E-Rate Universal Service		-\$700,000
County Appropriation		-\$88,167,306
Fines & Forfeitures		-\$1,600,000
Rental of School Property		-\$32,000
Contributions & Donations		-\$5,000
Interest		-\$120,000
Other Local Income		-\$400,000
Fund Balance Appropriated		-\$13,558,212
Total		-\$104,582,518

Expense by Purpose	Pos	2023 Budget
Instructional Services	468.30	\$43,036,350
System-wide Support Services	319.10	\$56,973,038
Ancillary Services		\$2,673,130
Non-program Charges		\$1,900,000
Total	787.40	\$104,582,518

Expenses by Object	Pos	2023 Budget
Salaries	787.40	\$47,858,433
Benefits		\$20,338,133
Contracted Services		\$26,070,891
Supplies		\$8,015,061
Equipment		\$400,000
Transfers		\$1,900,000
Total	787.40	\$104,582,518

Proposed 2022-2023 Budget

Summary Budgets by Fund

Federal Programs Budget

Revenue	2023 Budget
Voc. Ed. Program Improvement	-\$1,022,523
IDEA Pre-School	-\$342,491
Title I Basic	-\$20,625,078
VI-B Handicapped	-\$11,500,000
Title II - Supportive Effective Instruction	-\$3,380,373
Title III - Language Acquisition	-\$350,477
School Improvement Grant	-\$247,248
Title IV - Student Support & Academic Enrich.	-\$2,391,867
Title I - School Improvement	-\$668,447
IDEA VI-B Special Needs	-\$207,464
EC Pre K Targeted Funds	-\$4,000
ESSER II Funding	-\$47,192,707
ESSER III Funding	-\$97,980,959
Total	-\$185,913,634

Expenses by Purpose	Pos	2023 Budget
Instructional Services	959.93	\$133,312,586
System-wide Support Services	63.90	\$38,180,799
Ancillary Services		\$2,484,229
Non-Program Charges		\$11,936,020
Total	1,023.83	\$185,913,634

Expenses by Object	Pos	2023 Budget
Salaries	1,023.83	\$64,665,798
Benefits		\$25,061,544
Contracted Services		\$29,612,307
Supplies		\$56,588,011
Equipment		\$9,985,974
Total	1,023.83	\$185,913,634



Proposed 2022-2023 Budget Summary Budgets by Fund

Capital Outlay Budget

Description	2023 Budget
Revenue	
Sales Tax	\$13,900,000
City of Fayetteville	\$930,000
Lottery	\$3,256,990
Other	\$75,000
Total Revenue	\$18,161,990
Debt Payment	(\$4,517,208)
Available for Regular Capital Outlay	\$13,644,782
Expenditures	
Category I	\$10,535,407
Category II	\$2,359,375
Category III	\$750,000
Total Expenditures	\$13,644,782

Proposed 2022-2023 Budget Summary Budgets by Fund

Enterprise Fund Budget

Revenue	2023 Budget
USDA Grants-Regular	-\$26,968,379
USDA-Commodities Used	-\$1,545,000
Food Sales	-\$306,890
Sales-Supplemental Sales	-\$31,863
Total Child Nutrition	-\$28,852,132
Tuition	-\$3,158,206
Registration/Field Trips	-\$75,000
Miscellaneous Income	-\$55,000
Total Prime Time	-\$3,288,206
Expenditures	2023 Budget
Child Nutrition	\$28,852,132
Prime Time	\$3,288,206
Total	\$32,140,338
Expense by Object	2023 Budget
Salaries	\$12,805,237
Benefits	\$4,107,601
Contracted Services	\$1,837,400
Supplies	\$12,072,600
Equipment	\$1,317,500
Total	\$32,140,338

Proposed 2022-2023 Budget

Summary Budgets by Fund

Grants Fund Budget

Revenue	2023 Budget
NC Pre K - Federal Programs	-\$1,305,310
Sales Tax Refund	-\$311,739
Department of Defense	-\$925,368
ROTC	-\$567,044
Medicaid Administrative Outreach	-\$458,733
Medicaid Direct Services	-\$2,400,000
Impact Aid	-\$4,342,647
Indian Education	-\$252,873
AYPYN - Middle and High Schools	-\$2,095,005
Drivers Education	-\$300,034
Indirect Cost	-\$1,663,373
Total	-\$14,622,126

Expense by Purpose	Pos	2023 Budget
Instructional Services	60.50	\$14,326,551
System-wide Support Services	2.00	\$295,575
Total	62.50	\$14,622,126

Expense by Object	Pos	2023 Budget
Salaries	62.50	\$8,723,766
Benefits		\$3,225,961
Contracted Services		\$265,899
Supplies		\$2,214,010
Equipment		\$192,490
Total	62.50	\$14,622,126

Proposed 2022-2023 Budget

District Request for Funding: Needs Summary

ID	Category	Description	Total Local	Total
HR-01	Legislative Impact	Classified Salary Increase	\$10,691,527	\$14,123,721
HR-02	Inflation	Supplement Increase	\$4,472,000	\$4,472,000
HR-03	Program Continuity	Permanent Substitutes	\$0	\$3,611,749
HR-04	Legislative Impact	Low Wealth Signing Bonus	\$521,000	\$521,000
HR-05	New Program	Asst. Principal in Residence	\$0	\$860,500
SYS-01	Legislative Impact	Legislative Salary Increases	\$287,000	\$287,000
SYS-02	Legislative Impact	Legislative Benefit Increases	\$244,450	\$244,450
Total District Request for Funding			\$16,215,977	\$24,120,420
Other Revenue Available			\$660,252	
Requested Increase				
Cumberland County Commissioners Appropriation			\$15,555,725	
Percentage of Requested Increase			18.73%	

2022-2023 Budget Development
Business Case



Business Case Name:	ID:
Premier Professionals Classified Salary Increase	HR-01

Category:	Area:
Legislative Impact	Human Resources

Strategic Objectives:	
Premier Professionals	2A: Recruit and Retain Premier Professionals

Description:

During the 2021-2022 budget cycle, the NC General Assembly increased the minimum hourly pay rate for school district classified employees to \$13.00 per hour. This biennium budget also included a provision to increase the minimum hourly rate for school district classified employees to \$15.00 per hour effective the 2022-2023 school year. This increase, while immensely deserved, results in significant costs being shifted to local school districts to fully fund the increase to \$15.00 per hour and the resulting salary compression that is caused by this increase.

Impacted Metrics: % of school-based vacancies at Day 1, % of school-based vacancies at Day 40, % of all professionals with 3 or more years of experience

Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
Annual Classified Salary		\$ 24,618,235	Fund 01
Classified Employees (Hourly)		\$ 20,102,373	Fund 02
TOTAL	-	\$ 44,720,608	

Budget Adjustments:							
Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Annual Classified Salary w/benefits		\$2,000,000	01				
Annual Classified Salary w/benefits		\$78,156	01				
Annual Classified Salary w/benefits		\$7,290,105	02				
Classified Employees (Hourly) w/benefits		\$3,401,422	02				
Annual Classified Salary w/benefits		\$1,354,038	03				
TOTAL	-	\$ 14,123,721					

Revision:	Date:
Original	4/14/2022

2022-2023 Budget Development
Business Case



Business Case Name:		ID:	
Premier Professionals Supplement Increase		HR-02	
Category:	Area:		
Inflation	Human Resources		
Strategic Objectives:			
Premier Professionals	2A: Recruit and Retain Premier Professionals		
Description:			
<p>A local salary supplement is an additional amount of money that districts apply on top of the state's salary to help recruit and retrain teachers in our district. Prior to the "great recession", CCS paid a flat percentage supplement but rising costs and decreased revenues forced CCS to move to a defined supplement scale. A review of our current local supplement indicates that CCS' average local teacher supplement is the second largest in the region behind Moore County Schools and ranks #8 in comparison to NC's largest 10 LEAs. When accounting for the new allocation of state funding to fund additional teacher supplements, CCS' total supplement will now be one of the lowest in the region. A review of the Department of Public Instruction Statistical Profile - Selected Statistics of Local Salary Supplements also reflects that Cumberland County's current local supplements for Teachers, Assistant Principals, and Principals fall significantly behind those of other large LEAs and below the state average for all supplement categories.</p> <p>As the nationwide teacher shortage continues, the local supplement becomes an even more important in our recruitment and retention efforts. The recommendation is that we consider increasing the teacher supplement, assistant principal, and principal supplement by an average of 2 percent.</p> <p>Impacted metrics: % of school-based vacancies at day 1, % of school-based vacancies at day 40, % of all professionals with 3 or more years of experience, % of teachers retained yearly, % of teachers in the district with 3 or more years of experience, & % of principals in the district with 3 or more years of experience.</p>			
Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
Teacher Supplement		\$ 13,472,832	2 5110 009 181 000 000 27
Principal Supplement/AP Supplement		\$ 1,780,000	3 5410 005 181 000 000 14
TOTAL	-	\$ 15,760,477	
Budget Adjustments:			
Description	MOE	Amount	FUND PURP PRC OBJ LOC
Teacher Supplement Increase		\$ 3,800,000	02 5110 003 181 00
Principal/AP Supplement Increase		\$ 450,000	02 5410 005 181 00
Classified Employee Supplements		\$ 222,000	02 XXXX 003 181 00
TOTAL	-	\$ 4,472,000	
Revision:		Date:	
Original		4/14/2022	

2022-2023 Budget Development
Business Case



Business Case Name:		ID:
Permanent Substitutes		HR-03
Category:	Area:	
Program Continuity	Human Resources	
Strategic Objectives:		
Premier Professionals	2A: Recruit and Retain Premier Professionals	

During the 2020-2021 school year, CCS utilized funding budgeted for substitutes to allocate each school a temporary position to help mitigate their need for subs. These funds were available due to the fact that CCS was 100% virtual and substitutes were not being utilized. During the 2021-2022 school year these temporary positions were essential due to COVID-19 quarantines and the impact the labor market had on our ability to fill our substitute needs. We anticipate that the labor market difficulties will persist into the 2022-2023 school year and believe we will still experience periodic fluctuation in staff availability due to COVID-19. Since this will be our second full year of funding these positions, they will now need to be identified as permanent positions and will require the benefits available to permanent positions.

Impacted Metrics: % of teachers retained yearly

Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
Permanent Substitutes		\$ 1,646,500	03
TOTAL	-	\$ 1,646,500	

Budget Adjustments:							
Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Permanent Substitutes	890.00	\$3,611,749.00	03		ESSER		
TOTAL	890.00	\$ 3,611,749					

Revision:	Date:
Original	2/14/2022

2022-2023 Budget Development
Business Case



Business Case Name:	ID:
Low Wealth Signing Bonus	HR-04

Category:	Area:
Legislative Impact	Human Resources
Strategic Objectives:	
Premier Professionals	2A: Recruit and Retain Premier Professionals

For the 2021-2022 fiscal year, the General Assembly directed that the Department of Public Instruction shall establish and administer a signing bonus program for teachers. Signing bonuses shall be provided to all eligible teachers and instructional support staff who are employed by an eligible employer as long as they are matched on the basis of one dollar (\$1.00) in State funds for every one dollar (\$1.00) in local funds, up to one thousand dollars (\$1,000) in State funds. An eligible employee is defined as a person who meets all of the following:

- Accepts employment as a teacher with an eligible employer for the 2022-2023 school year.
- Was not employed by the eligible employer identified in sub-subdivision a. of this subdivision in the 2021-2022 fiscal year.
- Is employed by the eligible employer identified in sub-subdivision a. of this subdivision as of October 1, 2022.

Impacted Metrics: % of school based vacancies at Day 1, % of school based vacancies at Day 2

Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
TOTAL	-	\$ -	

Budget Adjustments:							
Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Low Wealth Signing Bonus		\$521,000	02				
TOTAL	-	\$ 521,000					

Revision:	Date:
Original	2/14/2022

2022-2023 Budget Development
Business Case



Business Case Name:	ID:
Assistant Principal in Residence	HR-05

Category:	Area:
New Program	Human Resources

Strategic Objectives:	
Premier Professionals	2A: Recruit and Retain Premier Professionals

Assistant Principals in Residence (APIR) will be assigned by Central Services to assist in the leadership of assigned PASE schools. APIRs will participate in the leadership of their assigned PASE schools while also learning about the tenets of the mission and the habits of leadership necessary to lead a PASE school. Selected candidates will commit to one (1) year serving in their APIR placement. In year two, APIRs will be placed on a priority hiring list to be hired to fill assistant principal vacancies throughout the district.

Impacted Metrics: % of school based vacancies at Day 1, % of school based vacancies at Day 40, % of teachers/staff retained yearly

Current Budget:			
Description	MOE	Amount	Funding Source (State, Local, Federal)
TOTAL	-	\$ -	

Budget Adjustments:							
Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Assistant Principal in Residence	100.00	\$860,500.00	03	ESSER			
TOTAL	100.00	\$ 860,500					

Revision:	Date:
Original	3/21/2022

2022-2023 Budget Development
Business Case



Business Case Name: Legislative Salary Increases **ID:** SYS-01

Category: Legislative Impact **Area:** Finance

Strategic Objectives: Premier Professionals **2A: Recruit and retain premier professionals**

Description:
Legislative salary increases are implemented for locally paid employees. The proposed Legislative budget for FY 2023 projects increases as shown below:

Certified Staff: 2.5%

Classified Staff: Increase is included in Business cases HR-01.

Impact Statement: Regular salary increases keep our compensation schedules competitive with the market, encourage and reward our staff for their hard work, and allow the district to recruit and retain our valued employees.

Current Budget:

Description	MOE	Amount	Funding Source (State, Local, Federal)
TOTAL	-	\$ -	

Budget Adjustments:

Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Legislative Salary Increases		\$ 287,000	02				
TOTAL	-	\$ 287,000					

Revision: Original **Date:** 4/5/2022

2022-2023 Budget Development
Business Case



Business Case Name: Legislative Benefits Increase **ID:** SYS-02

Category: Legislative Impact **Area:** Finance

Strategic Objectives: Premier Professionals **2A: Recruit and retain premier professionals**

Description:
Legislative benefit increases are implemented for locally paid employees. The proposed Legislative budget for FY 2023 projects increases as shown below:

Retirement: An increase of 1.0 percent. The new retirement rate is 24.19 percent.

Hospitalization: An annual increase of \$919.00 per eligible employee. The new hospitalization rate is \$7,397.00.

Impact Statement: A competitive benefit package is an essential element in recruiting highly qualified staff and encourages staff members to remain with the district.

Current Budget:

Description	MOE	Amount	Funding Source (State, Local, Federal)
TOTAL	-	\$ -	

Budget Adjustments:

Description	MOE	Amount	FUND	PURP	PRC	OBJ	LOC
Legislative Benefit Increases		\$ 244,450	02				
TOTAL	-	\$ 244,450					

Revision: Original **Date:** 4/5/2022

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 the 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

Budget Code Example: 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

Appendix III



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