Kannapolis City Schools

2025-2026 Budget Resolution

Be it resolved by the Board of Education of the Kannapolis City 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:

Instructional Programs Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.			
5000	Instructional Services	$	37,207,638.23
System-Wide Support Services System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.			
6000	System-Wide Support Services	$	4,560,886.19
Ancillary Services Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.			
7000	Ancillary Services	$	55,887.94
	Total State Public School Fund Appropriations	**$**	**41,824,412.36**

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:

3100	State Public School Fund Revenues		
	Total State Public School Fund Revenues	**$**	**(41,824,412.36)**

Section 3: The following amounts are hereby appropriated for the operation of the school administration in the Local Current Expense Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Programs Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.			
5000	Instructional Services	$	8,678,439.32
System-Wide Support Services System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.			
6000	System-Wide Support Services	$	9,006,589.69
Non-Programmed Charges Non-Programmed charges are used for payments to other administrative units for Charter School students, payments for debt services for the energy savings contract, and for appropriated but unbudgeted funds.			
8000	Non-Programmed Charges	$	1,180,000.00
	Total Local Current Expense Fund Appropriations	**$**	**18,865,029.01**

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:

4100	Cabarrus County Appropriations	$	(11,669,478.00)
	Rowan County Appropriations	$	(3,346,665.00)
4410	Cabarrus County - Fines & Forfeitures	$	(115,000.00)
	Rowan County - Fines & Forfeitures	$	(42,000.00)
4490	Cabarrus County - Technology	$	(833,868.00)
4910	Fund Balance Appropriated	$	(2,406,404.49)
4910	Cabarrus County - Technology Carry-over	$	(451,613.52)
	Total Local Current Expense Fund Revenues	**$**	**(18,865,029.01)**

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:

Instructional Programs Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.			
5000	Instructional Services	$	1,523,389.73
System-Wide Support Services System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.			
6000	System-Wide Support Services	$	209,050.98
Non-Programmed Charges Non-Programmed charges are used for payments to other administrative units for Charter School students, payments for debt services for the energy savings contract, and for appropriated but unbudgeted funds.			
8000	Non-Programmed Charges	$	130,470.91
	Total Federal Grants Fund Appropriations	**$**	**1,862,911.62**

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:

3600	Federal Revenue	$	(1,862,911.62)
	Total Federal Grants Fund Revenues	**$**	**(1,862,911.62)**

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 Expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.			
6000	System-Wide Support Services	$	15,928,420.55
	Total Capital Outlay Fund Appropriations	**$**	**15,928,420.55**

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:

4000	Revenues from Local & Other Sources	$	(15,928,420.55)
	Total Capital Outlay Fund Revenues	**$**	**(15,928,420.55)**

Section 9: The following amounts are hereby appropriated for the operation of the school administrative unit in the Child Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Nutrition Services			
7000	Nutrition Services	$	4,438,300.00
8000	Indirect Cost	$	60,000.00
	Total Child Nutrition Fund Appropriations	**$**	**4,498,300.00**

Section 10: The following revenues are estimated to be available to the Child Nutrition Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3000	Revenues from State and Federal Sources	$	(4,195,500.00)
4000	Revenues from Local & Other Sources	$	(302,800.00)
	Total Child Nutrition Fund Revenues	**$**	**(4,498,300.00)**

Section 11: The following amounts are hereby appropriated for the operation of the Head Start program for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Programs
Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.

5000	Instructional Services	$	1,468,144.08

System-Wide Support Services
System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.

6000	System-Wide Support Services	$	309,443.92
	Total Head Start Fund Appropriations	**$**	**1,777,588.00**

Section 12: The following revenues are estimated to be available to the Head Start fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3000	Revenues from Federal Sources	$	(1,777,588.00)
	Total Head Start Fund Revenues	**$**	**(1,777,588.00)**

Section 13: The following amounts are hereby appropriated for the operation of Local Fund 8 for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Instructional Programs Instructional services include the costs of activities dealing directly with the interaction between teachers and students. Included here are the costs of salaries and benefits for teachers, instructional assistants, instructional leadership and support staff, as well as contracted instructional services, instructional supplies, materials, and equipment, professional development, and any other cost related to direct instruction of students.			
5000	Instructional Services	$	5,087,274.07
System-Wide Support Services System-wide support services include the costs of activities providing system-wide support for school-based programs, regardless of where these supporting services are based or housed. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. Included here are the costs of salaries and benefits for program leadership, support and development and associated support staff, contracted support services, supplies, materials and equipment, professional development, and any other cost related to the system-wide support for the school-based programs of the school system.			
6000	System-Wide Support Services	$	398,432.00
Ancillary Services Activities that are not directly related to the provision of education for pupils in a local school administrative unit. These include community services, nutrition services and adult services provided by the school system.			
7000	Ancillary Services	$	434,442.57
Non-Programmed Charges Non-Programmed charges are used for Scholarship payments.			
8000	Non-Programmed Charges	$	107,073.34
	Total Local Fund 8 Appropriations	**$**	**6,027,221.98**

Section 14: The following revenues are estimated to be available to Local Fund 8 for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

3000	Revenues from State & Federal Sources	$	(70,139.73)
4000	Revenues from Local & Other Sources	$	(5,957,082.25)
	Total Local Fund 8 Revenues	**$**	**(6,027,221.98)**

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

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

A. The Superintendent may transfer amounts between sub-functions and objects or expenditures within a function and between Capital Outlay Category.

Section 17: Copies of the Budget Resolution will be immediately furnished to the superintendent and school finance officer for direction in carrying out their duties.

Adopted this _____ day of _____ 2025.

_____ _____

Chairman, Board of Education Secretary, Board of Education