

SUPERINTENDENT'S PROPOSED BUDGET

FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020



WAKE COUNTY
PUBLIC SCHOOL SYSTEM



What Starts Here Changes Everything.

CARY, NORTH CAROLINA



Cathy Q. Moore
Superintendent
Crossroads I
5625 Dillard Drive
Cary, NC 27518

tel: (919) 533-7769

April 2, 2019

Wake County Board of Education:

On countless occasions during my first nine months as superintendent of the Wake County Public School System, I have witnessed a commitment to learning among our teachers, students and families that is truly inspirational.

When I see this, it reminds me of the first core belief in the school system's Vision 2020 Strategic Plan. "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day."

"Every student...each day" has become the shorthand phrase for some – a simple and direct expression of our heavy burden of responsibility. My first annual budget proposal underscores that belief and the compelling needs of our 160,000 students.

I am not suggesting this budget meets all those needs. As a North Carolina school district without taxing authority, we greatly appreciate the past several years of steady and generous support from our Wake County Commissioners. But an increase in financial obligations required by the state, coupled with a loss of budget flexibility approved by the General Assembly, has restricted our ability to provide children with the support we believe they need.

In fact, 40 percent of my proposed request for increased local funding addresses only state requirements, such as money passed directly to charter schools, consequences of new class-size legislation and the local share of pay increases, retirement funding and hospitalization costs.

More specifically, I am requesting a total increase in local funding of \$48,851,521. Of that amount, \$19,560,210 is driven by state requirements.

The next two largest items in this budget request also illustrate an important change from past years.

The first amounts to nearly \$8.2 million in additional local funding for new schools. As you know, our overall enrollment growth was quite small in 2018-2019. If one were to consider only the overall enrollment, it would understandably lead to questions about the need for new schools.

It would also overlook the fact that dozens of our schools exceed 100 percent capacity, nearly 1,000 classroom trailers are used each day and residential growth in western Wake County continues unabated. All of these factors help explain why four new schools are opening next year. The cost to open them is \$8.2 million. More new schools will follow in future years.



The next largest item in this proposed budget helps cover the costs of deferred maintenance and operational needs. This budget category will also remain for years. It is accurate to think of it as needs that went unaddressed while we chased the rapid enrollment growth of previous years.

This category covers not only physical needs, but also wages for non-certified staff such as bus drivers, custodians, fleet mechanics and others who support the school. Salaries in these areas have eroded to the point where some vacancies now linger for months. At the same time, the amount of money spent on maintenance has fallen well below industry standards.

Indeed, some costs are so significant that a multi-year funding plan is the only practical approach. You can find additional detail about the district's multi-year needs in the pages that immediately follow this letter. In addition to maintenance and operations, the summary includes areas such as the personnel costs of K-3 class size and the need to hire more counselors, social workers and psychologists.

By default, a proposed annual budget request highlights needs. But we should not allow these needs to overshadow the accomplishments of our teachers, students and families.

- Our graduation rate is the highest in the district's history at 89.1 percent. For the fifth consecutive year, the rate of improvement for minority students exceeded the district's growth rate.
- The graduation rate at more than two-thirds of our high schools now exceeds 90 percent. Five schools posted graduation rates of 100%.
- More than 97 percent of teachers met or exceeded NC academic growth standards this past year. We have led the nation in the number of National Board Certified teachers for 13 consecutive years.
- A large majority of our schools are diverse and thriving. In addition, Magnet Schools of America named 36 of 51 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- We continue to remain an economic engine for our community, helping to attract and retain families who, in turn, help sustain the county's overall progress.

"Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students." This is the third core belief of our Vision 2020 Strategic Plan. It was written in part by a broad cross-section of the community almost five years ago.

I urge all of us to reflect on that belief as we strive to meet our community's expectations that every student has access to a public education system that prepares them for life. Every student ... each day.

Respectfully,

A handwritten signature in dark ink that reads "Cathy Moore". The signature is written in a cursive, flowing style.

Cathy Moore
WCPSS Superintendent

Multi-year funding needs

While an annual budget proposal is required and necessary, the details provide limited insight into expected costs facing the school district in coming years. This makes it difficult for the community to understand the district's long-term needs and more challenging for Wake County Commissioners to plan effectively.

The following summary is designed to provide an overview of longer-term needs facing our teachers, students and support staff.

Given the large number of variables that affect any forecast, both the timeframes and total costs shown here are simply estimates. Moreover, the source of funding will vary depending on how much – or how little – of the expense is covered by the state.

The needs themselves, however, are unlikely to vary. Many have been deferred repeatedly since the Great Recession while others have emerged fairly recently. The list, which is presented in two sections, is not exhaustive. The first section lists the most pressing financial needs. The second section, while less pressing, lists long-term expenses that will inevitably factor into future budgets.

Priority areas:

K-3 Class Size Phase-In: State funding for the legislation that requires smaller classes in kindergarten through third grade falls short of local needs in several key areas. The General Assembly responded to immediate concerns last year by giving school districts until 2021-2022 to reach the smaller class sizes required by the new law.

But unless those changes are tightly managed over time, the final class size requirements cannot be reached without large scale student reassignments and possible school calendar changes.

The district's estimated cost in additional local funding for the 2019-2020 school year is \$4.6 million. The next year of the phase-in would cost about \$2 million in additional local money. The final year would cost about \$3.4 million. The money is being spent on additional teachers needed to reduce class size. The costs do not include other challenges of the K-3 class size law such as finding classroom space and a sufficient number of qualified teachers.

Non-Certified Salary Increase: The pay of most employees who are not certified to teach has lagged behind inflation since the Great Recession. This is especially true for the lowest-paid employees such as custodians, child nutrition workers and bus drivers, but the effect has been particularly harsh for skilled laborers who keep buses rolling, buildings operating, books balanced and assume countless clerical duties that otherwise fall to teachers.

For the lowest-paid workers, the issue is one of a living wage. For those who make more, the challenge is providing a competitive wage. Vacancies can take months to fill and turnover is a constant challenge. An increase of \$3.8 million is requested in 2019-2020. A five-year estimate to bring salaries in line with the current job market tops \$35 million.

School Support for Social Emotional Learning: One of the surest paths to safe, secure and academically successful children is an appropriate number of counselors, psychologists, social workers and nurses. This topic, singled out as part of last year's local budget request, has received attention this year at the state level. As such, the 2019-2020 budget proposal shows the state covering much of the cost in the coming year.

Regardless of who provides the funding, a five-year estimate suggests about \$30 million would be needed to meet recommended national ratios in our schools. Most elementary schools have fewer than half of the recommended counselors. Middle and high schools employ roughly 70 percent of the recommended number.

Maintenance and Operations Formula Alignment: While the salaries of maintenance and operation employees have fallen significantly below market rates, the maintenance needs of the buildings themselves have also been deferred to create and maintain funding for teachers and classrooms. This has resulted in a constant backlog of work orders, many of which involve regular repairs to heating and cooling systems stretched beyond normal and recommended life spans. The current budget proposal requests \$2.5 million in 2019-2020 as part of a five-year estimate of about \$25 million.

Growth: While the rapid enrollment growth of past decades has abated, some areas of the county continue to attract new students every week. Capacity caps prohibit the enrollment of new students at more than 20 schools this year, about 14% of all students attend classes in approximately 1,000 classroom trailers and dozens of schools exceed the capacities for which they were built.

This challenge will become larger if the K-3 class size legislation is carried out on its current schedule. The building costs of this item can be found in the seven-year rolling construction plan created by the county and school district's core planning team. The costs for staffing and equipping the schools would be in addition to those expenses.

Standing needs:

Elementary School Assistant Principals: To save tax dollars and accommodate as many students as possible, some elementary schools in Wake County now enroll more than 1,100 children. The need for an additional assistant principal is obvious well before enrollments reach that level. The 2019-2020 budget proposal includes \$867,000 to hire an additional assistant principal for schools with more than 900 students. It is part of a two-year effort to provide an

additional assistant principal when enrollment exceeds 850 students. A similar proposal for high school assistant principals was cut from the 2019-2020 budget proposal cost to reduce this year's overall request.

Instructional Support Technicians: During the past five years the school system added approximately 52,000 laptops through Capital Improvement Plan (CIP) 2013. During that time, no additional technology support staff was added.

During the next seven years, an estimated \$22 million to \$25 million will be spent annually on devices and classroom technology. It will cost at least \$5 million over the next five years to bring technology support in line with the ratios recommended by the state. The 2019-2020 budget request for this item was cut to \$603,000 to reduce this year's overall budget request.

Transportation District Offices: The bus transportation system is currently organized around the district's large comprehensive high schools. In general, they follow the feeder patterns of schools and magnet school draw areas. A new district tied to the opening of Green Level High School was eliminated this year to help reduce the overall budget request by \$608,000. But the opening of a new district is likely unavoidable next year.

New transportation districts are not needed annually because new high schools do not open each year. However, three high schools are scheduled to open by 2023-2024 in addition to the delayed opening of the Green Level High School district office.

Charter Schools: While the school district has no control over the approval or operation of new charter schools, they have a significant effect on the district's budget. The 2019-2020 budget proposal estimates \$7 million in additional local money will pass through the school district's budget and be given to charters as required by state law. That would bring the county's total annual expense for charter schools to about \$45 million.

Charters often fail to open as scheduled and routinely open with fewer students than projected. However, the dates they are approved to open is public information and can be shared to help improve budget planning. As many as eight new charter schools could open in 2020.

Table of Contents

Introduction

- 1 Budget at a Glance**
Overview of where funds originate and where funds are spent
- 7 Budget Development**
Summary of how the budget is developed and timeline of budget activities
- 8 Potential Risks**
List of areas of uncertainty regarding the budget
- 9 Membership Data**
Information on student membership with historical data
- 10 School Data**
Breakdown of schools by grade and school calendar as well as new schools opening in the upcoming school year
- 11 Per Pupil Comparison**
Comparison of the Wake County Public School System's ranking within the state and nationally
- 12 County Appropriation**
Details regarding the increase in county appropriation
- 13 Operating Budget Changes by Category**
Overview of proposed operating budget changes by category
- 14 Summary of Funding Requests**
List of all funding requests included in the proposed budget

Organization

- 23 Board of Education**
- 24 Board's Strategic Plan**
- 26 Organization Charts**
- 32 Budget Policies**
- 36 Fiscal Accountability**
- 38 Budget Administration & Management Process**
- 40 Fund Balance**

Financial

- 43 Revenues**
- 49 Budget by Object Code**
- 55 Staff Budget**
- 57 Changes in Staff**

Funding Requests

- 63 Introduction**
- 65 Legislative Impact**
- 72 New Schools and School Changes**
- 105 Growth**
- 117 Special Education Services**
- 126 Program Continuity**
- 132 Increasing Property Costs**
- 137 Deferred Operational Needs**
- 145 Removal of Prior Year One-Time Costs**
- 147 Program Reduction, Elimination, or Savings**
- 151 New or Expanding Program**
- 160 Changes to Grants, Donations, and Fees**
- 195 Grants, Donations, and Fees Ending**
- 196 Capital Building Program**

Index

- 197 Index**



INTRODUCTION

INTRODUCTION

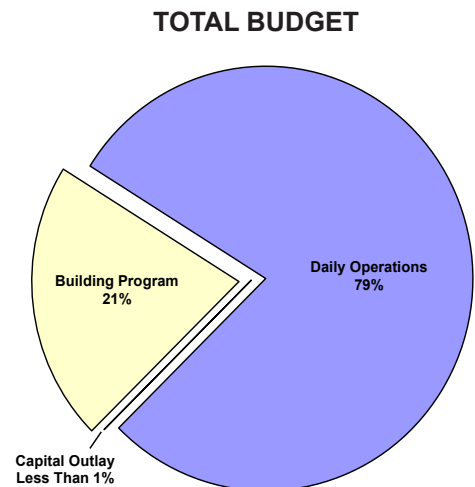
Budget at a Glance

There are two major components of the Total Budget: Operating Budget and Capital Improvements Budget.

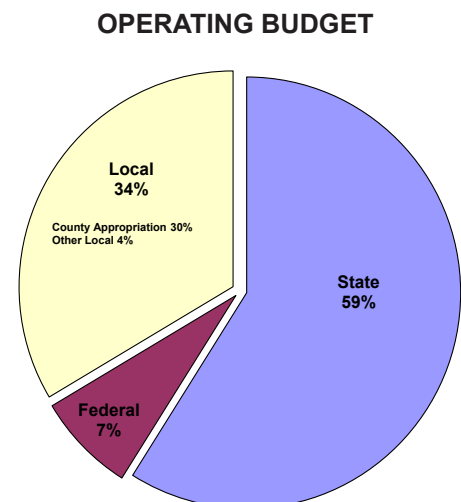
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes vehicles and equipment. The primary sources of funding for the operating budget are state, federal, and county tax dollars, as well as, grants, fees, fines and forfeitures, and interest income.

The Capital Improvements Budget, or the building program, pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet educational standards. The issuance of bonds, where voters authorize the state or county to borrow money, pays these costs. County revenues pay the bonds over a number of years.

TOTAL BUDGET FOR 2019-20		
DAILY OPERATIONS	\$ 1,744,116,241	79%
+ Capital Outlay (vehicles and equipment)	\$ 465,961	<1%
EQUALS OPERATING BUDGET	\$ 1,744,582,202	79%
+ Building Program (provided by taxpayer bonds)	\$ 472,310,000	21%
EQUALS TOTAL BUDGET	\$ 2,216,892,202	100%



OPERATING BUDGET FOR 2019-20				
	Operating Budget		Per Pupil Budget	
State	\$ 1,032,471,143	59%	\$ 6,412	
County Appropriation	\$ 519,357,943	30%	\$ 2,946	
Enterprise Funds	\$ 43,634,674	3%	\$ 271	
Other Local	\$ 14,397,152	1%	\$ 89	
Fund Balance Appropriation	\$ 6,000,000	<1%	\$ 37	
Local - Current Expense Non-restricted	\$ 4,980,000	<1%	\$ 28	
Local	\$ 588,369,769	34%	\$ 3,371	
Federal	\$ 123,741,290	7%	\$ 768	
TOTAL	\$ 1,744,582,202	100%	\$ 10,551	

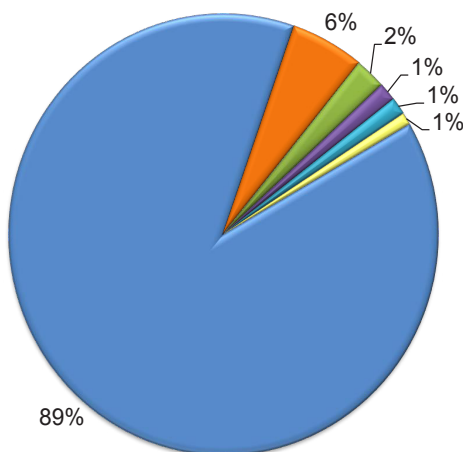


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 59%		The state budget pays for:	
State Public School Fund		Salaries and Benefits	\$987.6 m
• Position Allotments	\$636.8 m	Purchased Services	\$29.5 m
• Categorical Allotments	\$211.8 m	Supplies and Materials	\$12.6 m
• Dollar Allotments	\$93.1 m	Capital Outlay	\$2.8 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$84.3 m		
Other State Allocations for Current Operations	\$6.3 m		
Child Nutrition - Breakfast Reimbursement	\$0.2 m		
Local Sources 34%		The local budget pays for:	
Noncategorical (Most flexible sources)		Salaries and Benefits	\$392.7 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$519.4 m	Purchased Services	\$74.3 m
• Fund Balance Appropriation	\$6.0 m	Transfers to Charter Schools	\$40.6 m
• Fines and Forfeitures	\$4.9 m	Supplies and Materials	\$40.4 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$4.1 m	Utilities	\$39.7 m
• E-Rate	\$3.1 m	Capital Outlay (mobile units, vehicles, and equipment)	\$0.7 m
• Tuition and Parking Fees	\$1.6 m		
• Investment Fund Interest	\$0.9 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Rebates	\$0.4 m		
• Disposition of Fixed Assets	\$0.2 m		
• Cellular Lease	\$0.2 m		
Unused funds roll to fund balance.			
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$19.3 m		
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$14.7 m		
• Community Schools	\$9.4 m		
Local Grants/Contracts/Donations	\$4.2 m		
Federal Sources 7%		The federal budget pays for:	
Federal Grants routed through NCDPI	\$77.7 m	Salaries and Benefits	\$75.1 m
Commodities (turkey, beef, cheese)	\$36.9 m	Supplies and Materials	\$30.6 m
Medicaid	\$5.0 m	Purchased Services	\$17.4 m
Direct Federal Grants	\$3.6 m	Capital Outlay	\$0.6 m
ROTC	\$0.5 m		

The vast majority of the school system's funding, 89 percent, goes directly to the schools, and 2 percent is a pass-through to charter schools. Operations Support which includes Finance, Human Resources, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities makes up 6 percent. The remaining 3 percent is made up by Academic Advancement (which includes Academics, Special Education, and Student Services), Technology, and the other central services divisions.

Operating Budget: \$1,744,582,202



- Schools - 89%
- Operations Support - 6%
- Charter Schools Pass-Through - 2%
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 1%
- Academic Advancement - 1%
- Technology Services - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.7 billion. This budget provides resources for over 10,000 teachers, teaching over 161,000 students in 191 different schools.

Public education is a human-resource-intensive business with 84 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 9 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 1,032,471,143
Local Sources	588,369,769
Federal Sources	123,741,290
Total	\$ 1,744,582,202

Operating Budget		
Salaries and Benefits	\$ 1,455,417,178	84%
Purchased Services	160,929,616	9%
Supplies and Materials	83,532,057	5%
Capital Outlay	4,118,635	<1%
Transfers to Charter Schools	40,584,716	2%
Total	\$ 1,744,582,202	100%

STATE FUNDING

The North Carolina General Assembly approves a budget during the summer of each year. The North Carolina Department of Public Instruction (NCDPI) distributes the budget to school districts using formulas based on the number of schools, student membership, wealth, and size of the district.

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount; therefore, the most expensive employees are assigned to state months.
 - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
 - » Examples: Instructional Assistants and Central Office Administration
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, instructional assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
 - » Examples: At-Risk Student Services and Children with Special Needs
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
 - » Examples: Non-Contributory Employee Benefits

State sources pay for 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 1,026,049,869
Other Allocations for Current Operations	6,243,046
Child Nutrition - Breakfast Reimbursement	178,228
Total	\$ 1,032,471,143

State Budget		
59% of the Operating Budget		
Salaries and Benefits	\$ 987,588,117	96%
Purchased Services	29,506,794	3%
Supplies and Materials	12,565,733	1%
Capital Outlay	2,810,499	<1%
Total	\$ 1,032,471,143	100%

Budget at a Glance

STATE BUDGET IMPACT

The Superintendent's Proposed Budget assumes current state allotment formulas will remain the same. The proposed budget includes an additional \$56.5 million in state funding. The majority of the increase is for estimated salary increases, employer matching benefit rate increases, and new schools opening.

The proposed budget also includes new state resources for counselors, psychologists, social workers, school nurses, and contracted support for social and emotional needs of students. The legislature has indicated this is a priority.

In addition, the proposed budget includes the cost of the phase-in of class size requirements for program enhancement teachers.

On February 13, 2018, the NC General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. This House Bill refers to the current General Statute 115C-301 for allocation of teachers and class size.

Class size average and individual maximum for grades K-3 shall not exceed:

Year	Grade	District Average	Individual Maximum
2017-18	K-3	20	23
2018-19	K-3	20	23
2019-20	K-3	19	22
2020-21	K-3	18	21
2021-22	K	18	21
	1	16	19
	2-3	17	20

House Bill 90 provides a funding formula for program enhancement teachers in kindergarten through fifth grade at one teacher per 191 students. This bill implements the formula over a four-year period. Program enhancement teachers are defined as arts disciplines, including dance, music, theater and visual arts, physical education and health programs, world languages, and other supplemental classes as defined by the State Board of Education.

House Bill 90 restricts allotment transfers. Effective July 1, 2018, no positions shall be transferred out of the allocation for program enhancement teachers for kindergarten through fifth grade except for classroom teachers for kindergarten through twelfth grade. Effective July 1, 2021, no positions shall be transferred out of the allocation for classroom teachers for kindergarten through twelfth grade, except for visiting international exchange teachers through a visiting international exchange teacher program approved by the state.

General Statute 115C-105.25 allows some flexibility to school districts to transfer funds between categories. Recent changes in legislation reduced options available for transfers. Reductions in flexibility, the structure of Restart budgets, and restrictions on classroom teacher positions restrict strategies school districts use for reducing local costs by assigning experienced staff to position allotments.

Budget at a Glance

LOCAL FUNDING

Local sources support 34 percent of the overall operating budget. The primary source of local funding is county appropriation. Others include tuition and fees, child nutrition sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 519,357,943
Tuition and Fees	25,685,723
Child Nutrition Sales Revenue	19,258,951
Local Sources - Unrestricted	9,492,575
Local Sources - Restricted	8,574,577
Special Revenue Services	6,000,000
Total	\$ 588,369,769

Local Budget 34% of the Operating Budget		
Salaries and Benefits	\$ 392,696,193	67%
Purchased Services	114,021,482	19%
Supplies and Materials	40,383,499	7%
Capital Outlay	683,879	<1%
Transfers to Charter Schools	40,584,716	7%
Total	\$ 588,369,769	100%

COUNTY APPROPRIATION

The Wake County Board of Commissioners determines the county appropriation for the school system. The superintendent recommends a county appropriation of \$519.4 million for 2019-20, which is an increase of \$48.9 million.

In 2018-19, Wake County approved a \$5.4 million reserve with the intent of funding actual enrollment growth. It is based on per pupil funding of \$2,702 for 2,000 students. At the time this proposed budget was prepared, the county had not released the \$5.4 million reserve; therefore, it is not included in the county appropriation.

	2018-19	Proposed 2019-20	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 469,525,099	\$ 518,376,378	\$ 48,851,279	
Crossroads Lease	\$ 909,362	\$ 919,604	\$ 10,242	
Capital Outlay	\$ 71,961	\$ 61,961	\$ (10,000)	
	\$ 470,506,422	\$ 519,357,943	\$ 48,851,521	10%
Student Membership				
WCPSS	160,471	161,030	559	<1%
Charter Schools	13,807	15,276	1,469	11%
	174,278	176,306	2,028	1%
Allocation Per Student	\$ 2,700	\$ 2,946	\$ 246	9%

Budget at a Glance

FEDERAL FUNDING

Federal sources support 7 percent of the school system's operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes.

The proposed budget includes budget projections based on grant awards from 2018-19, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur. After the fiscal year begins, staff will adjust estimated carryover amounts to actual carryover amounts. The district will remove estimated budgets for federal grants and will record the actual grant awards.

Federal Revenue	
Restricted Grants (Received through NCDPI)	\$ 77,768,128
Restricted Grants (Received Directly)	8,589,657
USDA Grants	36,883,505
ROTC	500,000
Total	\$ 123,741,290

Federal Budget 7% of the Operating Budget		
Salaries and Benefits	\$ 75,132,868	61%
Purchased Services	17,401,340	14%
Supplies and Materials	30,582,825	25%
Capital Outlay	624,257	<1%
Total	\$ 123,741,290	100%

Budget Development

BUDGET PROCESS

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. The strategic plan drives the budget.

Each area submitted funding requests to propose an increase or decrease to the budget based on variables such as student membership, new schools, and calendar and rate changes. Chief officers determine which requests to submit for consideration. Funding requests are organized into the following categories and then grouped by area:

- Legislative Impact
- New Schools and School Changes
- Growth
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

The superintendent and chief officers met on a weekly basis from January through March to prioritize requests and prepare a proposed budget. The superintendent will deliver her budget to the Wake County Board of Education on April 2. Following review, a public hearing, and any changes, the board will approve the Board of Education's Proposed Budget and deliver it to the Wake County Board of Commissioners by May 15.

The General Assembly may approve a budget by June 30, or their session may extend into the summer. The county commissioners will approve a budget in June. The Wake County Board of Education will need time to make decisions to adjust their budget estimates and requests to funding approved by these external funding sources. It is likely the board will approve an interim budget resolution in June to allow the start of the fiscal year. After the board makes funding decisions, they will approve a budget resolution after the start of the fiscal year.

BUDGET ACTIVITIES IN 2018-19

October 2018	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
October - November 2018	Budget development training with budget managers and funding request review meetings.
November 16, 2018	Each division submits funding requests for the 2019-20 budget.
December 2018	Budget staff provide an unbalanced budget for the superintendent's review.
January 2019 - March 2019	Superintendent and chief's weekly work sessions to balance the budget.
February 19, 2019	Budget development process review and discussion of high level multi-year priorities and process at the budget/finance committee meeting.
March 19, 2019	Review of the Governor's Proposed Budget at the budget/finance committee meeting.
March 20, 2019	Budget review at the Board of Education and Wake County Commissioners meeting.
April 2, 2019	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 23, 2019	Public hearing and work session on the Superintendent's Proposed Budget.
May 7, 2019	Wake County Board of Education approves their proposed budget.
May 15, 2019	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

There are some areas of uncertainty that exist regarding the 2019-20 budget that could impact costs. The largest is the potential impact of any legislated decisions by the General Assembly during the 2019 session. Once the state approves a budget for 2019-20, staff will provide the impact on resources. The other areas of uncertainty are:

Bus Driver Salaries

The Wake County Public School System (WCPSS) has a high volume of bus driver positions that are consistently hard to fill. If WCPSS is able to successfully recruit and hire bus drivers into positions that currently have no funding underneath them, the district will need to identify funding for that cost.

Charter Schools

In accordance with General Statute 115C-238.29H, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$7.0 million for 2019-20. The actual increase could vary.

Federal Resources

There is a potential risk of federal reductions in funding for public education if the federal government redirects resources to alternatives as indicated in the President's Proposed Budget.

K-3 Class Size Facility Cost

On February 13, the General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. The district may require additional classroom space to meet the class size requirements.

Lapsed Salaries

The budget includes 5,000 months of employment, or approximately 500 positions or \$19.0 million, to be paid by lapsed salaries. This equates to 2.4 percent of all months. The typical vacancy rate has been 4.8 percent. There is less opportunity to fund positions through lapsed salaries now that schools participating in the Restart Model retain their lapsed salaries and benefits for other uses at the school.

Oracle Cloud Migration

The North Carolina Department of Public Instruction has indicated they will provide resources for school systems to modernize their human resources and financial systems. The Superintendent's Proposed Budget does not include resources for this project. If the state does not provide funding for modernization of human and financial systems, then the district will have increased local costs to move to migrate to the cloud version of Oracle.

Pay Raises

The Superintendent's Proposed Budget includes estimated salary increases to be approved by the General Assembly. Any salary increases approved different than the estimated increases will impact budget costs.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The Superintendent's Proposed Budget includes estimated increases in the rates. Any changes in rates different than those estimated will impact budget costs.

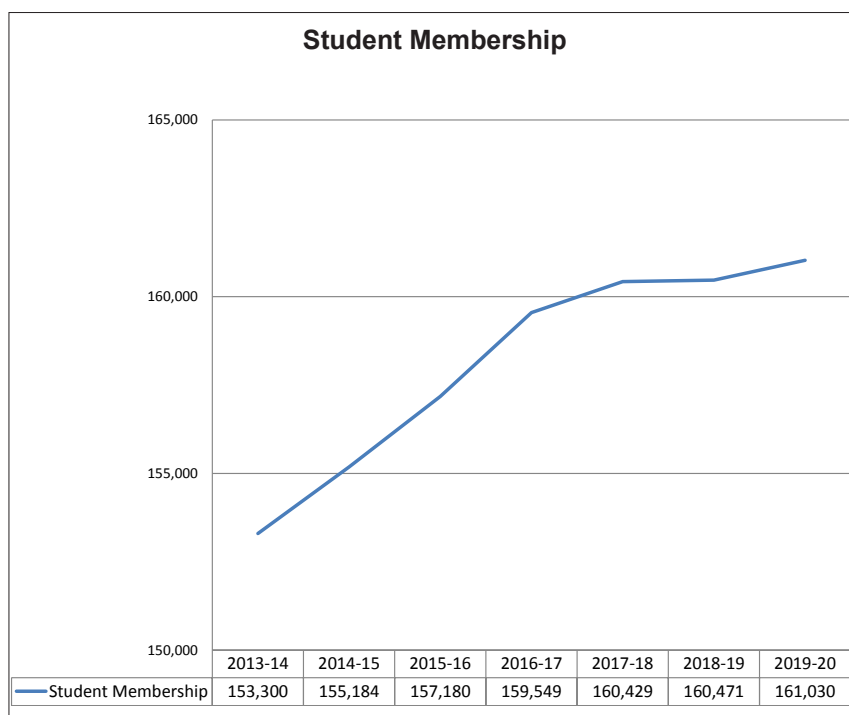
	Actual 2018-19	Estimated 2019-20	Increase in Rate	Percent Increase
Retirement	18.86%	19.57%	0.71%	4%
Hospitalization	\$6,104	\$6,330	\$226	4%

Membership Data

The projected number of students for the Wake County Public School System for 2019-20 is 161,030; including 72,454 elementary school students, 38,310 middle school students, and 50,266 high school students. School system and county staff, along with ITRE/ORED, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2nd month average daily membership)							
Grade Level	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected
K - 5	72,883	72,742	73,195	74,572	73,953	72,760	72,454
6 - 8	35,713	36,319	35,926	35,922	36,616	37,732	38,310
9 - 12	44,704	46,123	48,059	49,055	49,860	49,979	50,266
Total	153,300	155,184	157,180	159,549	160,429	160,471	161,030

	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
School Year	Based on December 1	Based on October 1
2013-14	20,287	12,094
2014-15	20,656	12,549
2015-16	20,880	12,177
2016-17	20,832	12,257
2017-18	20,504	13,379
2018-19	20,143	14,825



2019-20	
Student Membership Projection By Grade	
K	11,571
1	11,668
2	11,981
3	12,058
4	12,311
5	12,865
6	12,591
7	12,856
8	12,863
9	13,758
10	12,528
11	12,221
12	11,759
	161,030

School Data

2019-20

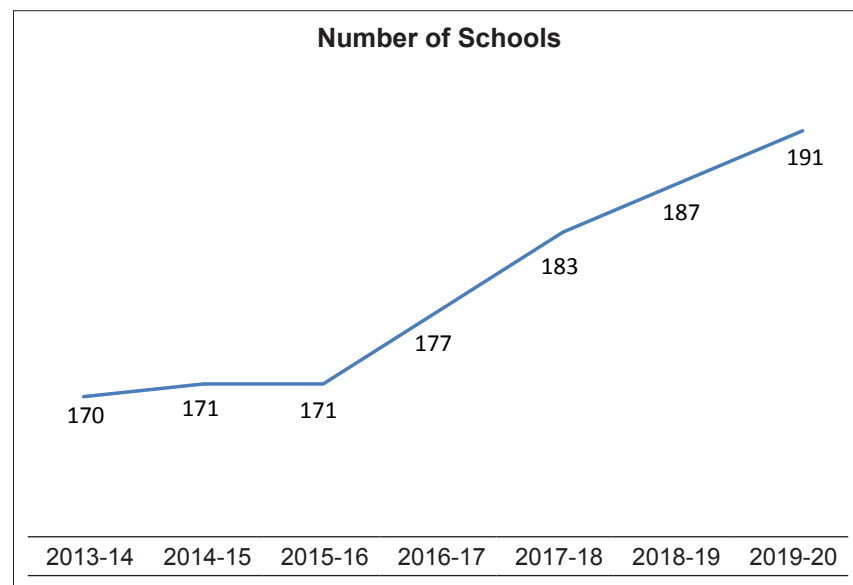
New Schools	First Year Student Membership
Opening in 2019-20	
Parkside Elementary (multi-track YR)	493
Southeast Raleigh Elementary (traditional)	333
Alston Ridge Middle (multi-track YR)	749
Green Level High (traditional)	1,123
Opening in 2020-21	
South Lakes Elementary (traditional)	573

Proposed Calendar Changes
Durant Road Elementary: multi-track YR to single-track YR
Durant Road Middle: multi-track YR to single-track YR
East Cary Middle: multi-track YR to traditional

Square Footage			
	Maintained	Custodial	Utilities
2018-19	24,595,110	24,700,565	24,658,631
Increase	1,186,564	1,186,564	1,186,564
Total	25,781,674	25,887,129	25,845,195

Acreage	
2018-19	4,915
Increase	134
Total	5,049

Number of Schools by Calendar	2018-19	Inc./ Dec.	2019-20
Traditional			
Elementary	75	1	76
Middle	26	1	27
High	26	1	27
K-8 Academy	1		1
Total	128	3	131
Single-Track YR			
Elementary	9	1	10
Middle	1	1	2
Total	10	2	12
Multi-Track YR			
Elementary	27		27
Middle	9	(1)	8
Total	36	(1)	35
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	4		4
Leadership Academies	2		2
Total	6	0	6
Total	187	4	191



Number of Schools by Grade	
Elementary	116
Middle	40
High	32
K-8 Academy	1
6-12 Leadership Academy	2
Total	191

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2017-18 table compares public schools in North Carolina. It is computed only for current expense expenditures (excluding community services, Head Start, adult education, and inter/intra fund transfers) by using final average daily membership. The source used for the Comparison of Per Pupil Spending with National Districts as of 2015-16 was the U.S. Census Bureau which used fall 2015 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 111 and 105 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with local sources.

**Largest Five North Carolina Districts
Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2017-18**

School System	Final Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	158,970	1	\$ 5,709	111	\$ 453	105	\$ 2,629	21	\$ 8,791	85
Charlotte-Mecklenburg	146,693	2	\$ 5,721	109	\$ 564	90	\$ 2,450	25	\$ 8,734	88
Guilford	71,304	3	\$ 5,841	104	\$ 610	75	\$ 2,766	18	\$ 9,217	62
Forsyth	54,105	4	\$ 6,000	97	\$ 729	49	\$ 2,422	26	\$ 9,151	66
Cumberland	49,641	5	\$ 5,937	101	\$ 754	45	\$ 1,729	76	\$ 8,421	104
State	1,422,305		\$ 6,149		\$ 618		\$ 2,216		\$ 8,984	
WCPSS Compared to the State	11.2%		\$ (440)		\$ (165)		\$ 413		\$ (193)	

Source: Public Schools of North Carolina website: <http://apps.schools.nc.gov/statisticalprofile>

Per pupil spending as of 2015-16 is the most recent data available for national comparisons. The national average for per pupil spending in 2015-16 was \$13,814. The average per pupil spending in North Carolina that same year was \$9,198. WCPSS spent \$8,449 per student; 8 percent less than the state average, and 39 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2015-16

School System	City	2015-16 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	156,380	\$ 15,195
Prince George's	Upper Marlboro, MD	128,936	\$ 14,851
Fairfax	Fairfax, VA	185,828	\$ 13,991
Philadelphia	Philadelphia, PA	134,044	\$ 11,396
San Diego	San Diego, CA	129,380	\$ 11,020
Dallas	Dallas, TX	158,604	\$ 9,961
Shelby	Memphis, TN	114,487	\$ 9,774
Gwinnett County	Lawrenceville, GA	176,052	\$ 9,480
Duval County	Jacksonville, FL	129,192	\$ 8,899
Charlotte-Mecklenburg	Charlotte, NC	146,211	\$ 8,732
Wake County	Cary, NC	157,839	\$ 8,449

Source: U.S. Census Bureau website: <https://www.census.gov/programs-surveys/school-finances.html>

County Appropriation

The summary below shows how all changes in local revenues, fund balance, and expenditures impact the county appropriation request. The total change in county appropriation request consists of increases needed in expenditures, as well as replacing decreases in other local revenues.

Decrease in revenues supporting local expenditures (pages 44-47)

Tuition and Fees	\$ (338,590)
Child Nutrition	681,453
Local Unrestricted Revenues	387,206
Local Restricted Revenues	(1,948,369)
Transfer from Special Funds of Individual Schools	(588,590)
	<u>\$ (1,806,890)</u>

Decreases in fund balance appropriated for the local budget (page 47)

Beginning appropriated fund balance	\$ 1,100,000
Mid-year appropriations of fund balance for one-time costs	(11,307,019)
	<u>\$ (10,207,019)</u>

Changes in local expenditures (page 13)

Legislative Impact	\$ 19,560,210
New Schools and School Changes	8,171,488
Growth	2,893,425
Special Education Services	2,733,896
Program Continuity	4,263,973
Increasing Property Costs	3,459,120
Deferred Operational Needs	8,004,856
Removal of Prior Year One-time Costs	(11,209,141)
Program Reduction, Elimination, or Savings	(751,418)
New or Expanding Program	2,122,651
Changes to Grants, Donations, and Fees	(1,464,350)
Grants, Donations, and Fees Ending	(947,098)
	<u>\$ 36,837,612</u>

Equals change in county appropriation (pages 5 and 44)	<u><u>\$ 48,851,521</u></u>
---	-----------------------------

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly	\$ 48,930,301	\$ 19,560,210	\$ -	\$ 68,490,511
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	3,795,266	8,171,488	175,052	12,141,806
GROWTH Increase in student membership	(110,438)	2,893,425	-	2,782,987
SPECIAL EDUCATION SERVICES Costs for special needs students	1,010,648	2,733,896	2,154,118	5,898,662
PROGRAM CONTINUITY Provide the same level of service as prior year	1,098,705	4,263,973	12,642	5,375,320
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	3,459,120	50,000	3,509,120
DEFERRED OPERATIONAL NEEDS Alignment of maintenance formulas, competitive non-certified compensation, and related needs	57,349	8,004,856	120,634	8,182,839
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	-	(11,209,141)	(291,772)	(11,500,913)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS Savings due to changes in program	(2,742,818)	(751,418)	-	(3,494,236)
NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year	5,084,345	2,122,651	908,079	8,115,075
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	55,116	(1,464,350)	(11,458,559)	(12,867,793)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(644,752)	(947,098)	(514,805)	(2,106,655)
OPERATING BUDGET CHANGES	\$ 56,533,722	\$ 36,837,612	\$ (8,844,611)	\$ 84,526,723

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2019-20.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Charter Schools	65	\$ -	\$ 7,000,000	\$ -	\$ 7,000,000
Class Size Phase-In	66	4,109,246	4,571,138	-	8,680,384
Employer Matching Rate Increases	67	7,596,492	2,169,506	-	9,765,998
Salary Increase - Certified Personnel	68	31,306,544	4,206,361	-	35,512,905
Salary Increase - Non-Certified Personnel	69	3,164,596	937,570	-	4,102,166
Salary Increase - School-Based Administrators	70	2,753,423	18,702	-	2,772,125
Teacher - Regular Classroom - Middle School Formula Change	71	-	656,933	-	656,933
LEGISLATIVE IMPACT TOTAL		\$ 48,930,301	\$ 19,560,210	\$ -	\$ 68,490,511
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School-Based Administrators	72	\$ 465,082	\$ 776,635	\$ -	\$ 1,241,717
Clerical Support	73	32,346	756,345	-	788,691
New Schools - Early Hires and Professional Learning	74	(103,951)	(402,900)	-	(506,851)
ACADEMICS					
Academically/Intellectually Gifted (AIG) Teachers	75	(17,307)	160,628	-	143,321
AdvancED Accreditation and Membership Fees	76	-	750	-	750
Area Superintendent Non-Personnel Budgets	77	-	3,100	-	3,100
Athletics	78	-	14,530	-	14,530
Career Technical Education (CTE) MOE	79	253,523	40,739	-	294,262
GradPoint Teacher	80	50,858	8,194	-	59,052
High School Intervention Coordinator	81	25,429	4,097	-	29,526
Instructional Facilitators (K-8)	82	-	82,672	-	82,672
Instrument Repair	83	-	2,000	-	2,000
Intervention Teachers (K-8)	84	137,314	22,121	-	159,435
Literacy Coach (K-2)	85	-	59,051	-	59,051
Middle School Foreign Language Teacher	86	-	48,564	-	48,564
Middle School Year-Round	87	-	(70,861)	-	(70,861)
Program Enhancement Teachers	88	-	64,957	-	64,957
Southeast Raleigh Elementary School	89	-	116,304	-	116,304
SPECIAL EDUCATION					
Special Education Teachers and Instructional Assistants - New Schools	90	813,712	149,235	175,052	1,137,999

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
Alternative Learning Center (ALC) Teachers	91	\$ 92,809	\$ 14,807	\$ -	\$ 107,616
School Psychologists	92	-	180,397	-	180,397
School Social Workers	93	-	140,320	-	140,320
Student Assistance Program (SAP) Coordinator	94	63,909	10,228	-	74,137
CHIEF OF STAFF AND STRATEGIC PLANNING					
Security - Bicycle Patrol Officer and School Resource Officer	95	37,838	35,000	-	72,838
Testing for School Printing, Staff Development, Local Travel, and Supplies	96	-	5,600	-	5,600
CHILD NUTRITION					
Child Nutrition Services Positions for New Schools	97	-	693,656	-	693,656
TRANSPORTATION					
Bus Drivers	98	1,467,169	438,196	-	1,905,365
Southeast Raleigh Elementary School - Fourth Tier Run	99	-	62,187	-	62,187
MAINTENANCE AND OPERATIONS					
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	100	476,535	3,919,253	-	4,395,788
ADMINISTRATIVE SERVICES					
Property Insurance	101	-	40,000	-	40,000
HUMAN RESOURCES					
Extra Duty	102	-	278,721	-	278,721
TECHNOLOGY					
School Library Media Coordinators	103	-	407,946	-	407,946
Voice and WAN Services for New Sites	104	-	109,016	-	109,016
NEW SCHOOLS AND SCHOOL CHANGES TOTAL		\$ 3,795,266	\$ 8,171,488	\$ 175,052	\$ 12,141,806
GROWTH					
SCHOOLS					
Teachers - Regular Classroom	105	\$ (101,766)	\$ 2,345,930	\$ -	\$ 2,244,164
Instructional Assistants - Regular Classroom	106	152,628	1,448	-	154,076
Instructional Supplies	107	6,193	136,007	-	142,200
ACADEMICS					
Career and Technical Education (CTE) - Program Support Funds	108	(626,586)	-	-	(626,586)
Driver Education State Funding	109	69,131	-	-	69,131
Limited English Proficiency (LEP) Months of Employment (MOE)	110	384,661	192,731	-	577,392
Textbooks State Funds	111	5,301	-	-	5,301

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
Advanced Placement (AP) Registration	112	\$ -	\$ -	\$ -	\$ -
Financial Aid Advisory Program	113	-	-	-	-
School Counselors	114	-	200,168	-	200,168
CHIEF OF STAFF AND STRATEGIC PLANNING					
Academically/Intellectually Gifted (AIG)					
CogAT/IOWA Assessment Scanning	116	-	17,141	-	17,141
GROWTH TOTAL		\$ (110,438)	\$ 2,893,425	\$ -	\$ 2,782,987
SPECIAL EDUCATION SERVICES					
SPECIAL EDUCATION					
Audiologists	117	\$ 48,832	\$ 6,479	\$ -	\$ 55,311
Occupational Therapists	118	415,255	(4,088)	-	411,167
Special Education Teachers and Instructional Assistants	120	432,489	76,990	1,888,066	2,397,545
Speech-Language Pathologists	122	114,072	18,168	-	132,240
STUDENT SERVICES					
Preschool Special Education Teachers and Instructional Assistants	123	-	324,403	266,052	590,455
TRANSPORTATION					
Exceptional Children (EC) Operations Personnel	124	-	794,900	-	794,900
Exceptional Children (EC) Operations Vendor Contracts	125	-	1,517,044	-	1,517,044
SPECIAL EDUCATION SERVICES TOTAL		\$ 1,010,648	\$ 2,733,896	\$ 2,154,118	\$ 5,898,662
PROGRAM CONTINUITY					
ACADEMICS					
Literacy Coaches	126	\$ -	\$ -	\$ 12,642	\$ 12,642
FACILITIES					
Facilities Modular Leases	127	-	301,752	-	301,752
HUMAN RESOURCES					
Extra Duty Salary Increase	128	-	3,735,184	-	3,735,184
TECHNOLOGY					
E-Rate	129	(227,037)	227,037	-	-
School Connectivity	130	45,280	-	-	45,280
School Technology Fund	131	1,280,462	-	-	1,280,462
PROGRAM CONTINUITY TOTAL		\$ 1,098,705	\$ 4,263,973	\$ 12,642	\$ 5,375,320

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
INCREASING PROPERTY COSTS					
CHIEF OF STAFF AND STRATEGIC PLANNING					
Contract Security Rate Increase	132	\$ -	\$ 355,000	\$ -	\$ 355,000
FACILITIES					
Real Estate Leases	133	-	233,384	-	233,384
Real Estate Leases: Crossroads I and II	134	-	78,216	-	78,216
MAINTENANCE AND OPERATIONS					
Utilities Increase	135	-	2,534,520	50,000	2,584,520
ADMINISTRATIVE SERVICES					
Property, Liability, and Accident Insurance	136	-	258,000	-	258,000
INCREASING PROPERTY COSTS TOTAL		\$ -	\$ 3,459,120	\$ 50,000	\$ 3,509,120
DEFERRED OPERATIONAL NEEDS					
SYSTEMWIDE					
Certified Personnel Supplement Increase	137	\$ -	\$ 708,629	\$ -	\$ 708,629
Non-Certified Personnel Salary Increase Phase-In	138	-	3,800,000	-	3,800,000
AREA SUPERINTENDENT					
New Area Superintendent	139	57,349	294,936	-	352,285
MAINTENANCE AND OPERATIONS					
Formula Alignment - Maintenance and Operations	140	-	2,500,000	-	2,500,000
ADMINISTRATIVE SERVICES					
Risk Management and Safety Administrator	141	-	98,164	-	98,164
HUMAN RESOURCES					
Human Resources Staff to Support High Needs Schools	143	-	-	120,634	120,634
TECHNOLOGY					
Instructional Support Technicians	144	-	603,127	-	603,127
DEFERRED OPERATIONAL NEEDS TOTAL		\$ 57,349	\$ 8,004,856	\$ 120,634	\$ 8,182,839
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2018-19	145	\$ -	\$ (11,209,141)	\$ (291,772)	\$ (11,500,913)
REMOVAL OF PRIOR YEAR ONE-TIME COSTS TOTAL		\$ -	\$ (11,209,141)	\$ (291,772)	\$ (11,500,913)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS					
AREA SUPERINTENDENT					
Elementary Support Model	147	\$ (56,723)	\$ (448,584)	\$ -	\$ (505,307)
School Support Model	148	-	(203,565)	-	(203,565)
ADMINISTRATIVE SERVICES					
Purchasing Department Budget Reduction	149	-	(99,269)	-	(99,269)
TECHNOLOGY					
School Technology Fund One-Time Funding	150	(2,686,095)	-	-	(2,686,095)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS TOTAL		\$ (2,742,818)	\$ (751,418)	\$ -	\$ (3,494,236)

NEW OR EXPANDING PROGRAM					
SCHOOLS					
Assistant Principal - Elementary Formula Change	151	\$ -	\$ 867,641	\$ -	\$ 867,641
ACADEMICS					
Fiscal Compliance Title I Senior Administrator	152	-	-	102,967	102,967
SPECIAL EDUCATION					
Interventionists	153	-	-	805,112	805,112
STUDENT SERVICES					
School Support for Social Emotional Learning	154	5,084,345	915,655	-	6,000,000
CHIEF OF STAFF AND STRATEGIC PLANNING					
Contract Security Additional Officer	156	-	40,000	-	40,000
Office of Professional Learning Senior Administrator	157	-	106,540	-	106,540
COMMUNICATIONS					
District Marketing Initiative	158	-	100,000	-	100,000
TECHNOLOGY					
Security Specialist	159	-	92,815	-	92,815
NEW OR EXPANDING PROGRAM TOTAL		\$ 5,084,345	\$ 2,122,651	\$ 908,079	\$ 8,115,075

CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers	160	\$ -	\$ (10,302)	\$ -	\$ (10,302)
Cargill Global Partnership Fund	161	-	(5,000)	-	(5,000)
ACADEMIC ADVANCEMENT					
Title II - Improving Teacher Quality	162	-	-	(1,189,492)	(1,189,492)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ACADEMICS					
Career Technical Education (CTE) - Program Improvement	163	\$ -	\$ -	\$ (277,948)	\$ (277,948)
CIU Confucius Classroom	164	-	(45,257)	-	(45,257)
Disadvantaged Student Supplemental Funding	165	-	(174,749)	-	(174,749)
ESEA Title I - Basic Program	166	-	-	(4,422,643)	(4,422,643)
ESEA Title IV - Student Support and Academic Enrichment (Part A)	167	-	-	(131,998)	(131,998)
John Rex Endowment Wake Up and Read	168	-	(38,944)	-	(38,944)
MSAP Cornerstone 2017	169	-	-	(2,553,856)	(2,553,856)
Title III - Language Acquisition	170	-	-	(332,689)	(332,689)
Title III - Language Acquisition - Significant Increase	171	-	-	(4,995)	(4,995)
Wake Ed Partnership Summer STEM	172	-	186	-	186
SPECIAL EDUCATION					
IDEA - Early Intervening Services	173	-	-	802,458	802,458
IDEA - State Improvement Grant	174	-	-	(2,235)	(2,235)
IDEA - Targeted Assistance for Preschool Federal Grant	175	-	-	(13,104)	(13,104)
IDEA Title VI-B Handicapped	176	-	-	(2,091,314)	(2,091,314)
IDEA Title VI-B - Pre-School Handicapped	177	-	-	(5,745)	(5,745)
IDEA VI-B Special Needs Targeted Assistance	178	-	-	(381,587)	(381,587)
Medicaid Direct Services Reimbursement Program	179	-	-	(1,699,332)	(1,699,332)
STUDENT SERVICES					
John Rex Endowment Positive Parenting Expansion	180	-	(93,123)	-	(93,123)
John Rex Endowment SEFEL Expansion Grant	181	-	(27,221)	-	(27,221)
McKinney-Vento Homeless Assistance	182	-	-	(22,325)	(22,325)
Medicaid Administrative Outreach Program	183	-	-	135,917	135,917
NC Pre-K	184	-	(409,156)	-	(409,156)
Parents as Teachers - Smart Start	185	-	30,643	-	30,643
Project Enlightenment - Self Support	186	-	(25,000)	-	(25,000)
Smart Start Triple P	187	-	5,841	-	5,841
CHIEF OF STAFF AND STRATEGIC PLANNING					
Athens Library	188	-	(6,081)	-	(6,081)
Wallace Foundation Grant	189	-	(340,032)	-	(340,032)
COMMUNICATIONS					
Community Schools	190	-	(130,008)	-	(130,008)
CHILD NUTRITION					
Child Nutrition Services	191	55,116	(12,203)	732,329	775,242

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ADMINISTRATIVE SERVICES					
Print Shop	192	\$ -	\$ 10,000	\$ -	\$ 10,000
FACILITIES					
Property Rental	193	-	(196,231)	-	(196,231)
HUMAN RESOURCES					
Positions on Loan	194	-	2,287	-	2,287
CHANGES TO GRANTS, DONATIONS, AND FEES TOTAL					
		<u>\$ 55,116</u>	<u>\$ (1,464,350)</u>	<u>\$ (11,458,559)</u>	<u>\$ (12,867,793)</u>
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	195	\$ -	\$ (63,217)	\$ -	\$ (63,217)
SCHOOLS					
AASL Beyond Words	195	-	(15,000)	-	(15,000)
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	195	-	(12,645)	-	(12,645)
Cary Chamber of Commerce Entrepreneurial Challenge	195	-	(41,378)	-	(41,378)
Confucius Institute	195	-	(16,011)	-	(16,011)
Digital Promise Grant	195	-	(95,066)	-	(95,066)
Fuquay-Varina Chamber of Commerce	195	-	(5,922)	-	(5,922)
Holly Springs Chamber of Commerce	195	-	(26,500)	-	(26,500)
Renaissance Charitable Foundation, Inc.	195	-	(10,000)	-	(10,000)
State Farm Celebrate My Drive	195	-	(2,882)	-	(2,882)
ACADEMICS					
Burroughs Wellcome Fund	195	-	(2,543)	-	(2,543)
Burroughs Wellcome Science Enrichment STEM Wise	195	-	(31,526)	-	(31,526)
Corning Incorporated Foundation	195	-	(10,000)	-	(10,000)
Dell EiE District Scholarship	195	-	(8,926)	-	(8,926)
Duke Energy Foundation	195	-	(611)	-	(611)
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	195	-	(5,000)	-	(5,000)
Magnet School	195	-	-	(406,787)	(406,787)
National Science Foundation Math and Science Partnership	195	-	-	(108,018)	(108,018)
Special Olympics NC	195	-	(3,500)	-	(3,500)
State Farm - Language ! Live	195	-	(7,000)	-	(7,000)
Triangle Community Foundation	195	-	(58,954)	-	(58,954)
United Way Changing Generations/ Pathways to Progress	195	-	(68,602)	-	(68,602)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
Kellogg Foundation	195	\$ -	\$ (374,906)	\$ -	\$ (374,906)
School Safety Grant Programs	195	(569,752)	-	-	(569,752)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Building Better Bridges - Spencer Foundation	195	-	(2,000)	-	(2,000)
Columbia University - William T. Grant Foundation	195	-	(4,500)	-	(4,500)
Helping Hands	195	-	(2,501)	-	(2,501)
Laura and John Arnold Foundation	195	-	(18,411)	-	(18,411)
Smith Richardson Foundation	195	-	(5,379)	-	(5,379)
CHILD NUTRITION					
Partners for Breakfast in the Classroom	195	-	(54,118)	-	(54,118)
TECHNOLOGY					
Digital Learning	195	(75,000)	-	-	(75,000)
GRANTS, DONATIONS, AND FEES ENDING TOTAL		<u>\$ (644,752)</u>	<u>\$ (947,098)</u>	<u>\$ (514,805)</u>	<u>\$ (2,106,655)</u>
OPERATING BUDGET ADJUSTMENTS		<u>\$ 56,533,722</u>	<u>\$ 36,837,612</u>	<u>\$ (8,844,611)</u>	<u>\$ 84,526,723</u>
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	196	\$ -	\$(289,719,781)	\$ -	\$(289,719,781)
CAPITAL BUILDING PROGRAM TOTAL		<u>\$ -</u>	<u>\$(289,719,781)</u>	<u>\$ -</u>	<u>\$(289,719,781)</u>
TOTAL BUDGET ADJUSTMENTS		<u>\$ 56,533,722</u>	<u>\$(252,882,169)</u>	<u>\$ (8,844,611)</u>	<u>\$(205,193,058)</u>



ORGANIZATION

ORGANIZATION

Board of Education

The Wake County Board of Education is the local governing body of the Wake County Public School System. Its nine members are currently elected from separate county districts.

The school board sets policy for the school system that is implemented by the superintendent and administrative staff. The board also adopts an annual budget proposal that includes its request for local funding from the Wake County Board of Commissioners as well as its plan for using state and federal funds. The school board does not have taxing authority.

The North Carolina State Board of Education, as legislated by the North Carolina General Assembly, provides statewide public school governance. The state is responsible for the majority of the district's funding as well as oversight of core academic curricula.



Dr. Jim Martin
Chair, District 5
South Central Raleigh
jmartin4@wcpss.net



Heather Scott
District 1
Northeast Wake
hscott@wcpss.net



Monika Johnson-Hostler
District 2
Southeast Wake
mjohnsonhostler@wcpss.net



Roxie Cash
District 3
North Raleigh
rcash@wcpss.net



Keith Sutton
Vice-Chair, District 4
East Raleigh
ksutton@wcpss.net



Christine Kushner
District 6
Central Raleigh
ckushner@wcpss.net



Chris Heagarty
District 7
W. Raleigh/Morrisville
jheagarty@wcpss.net

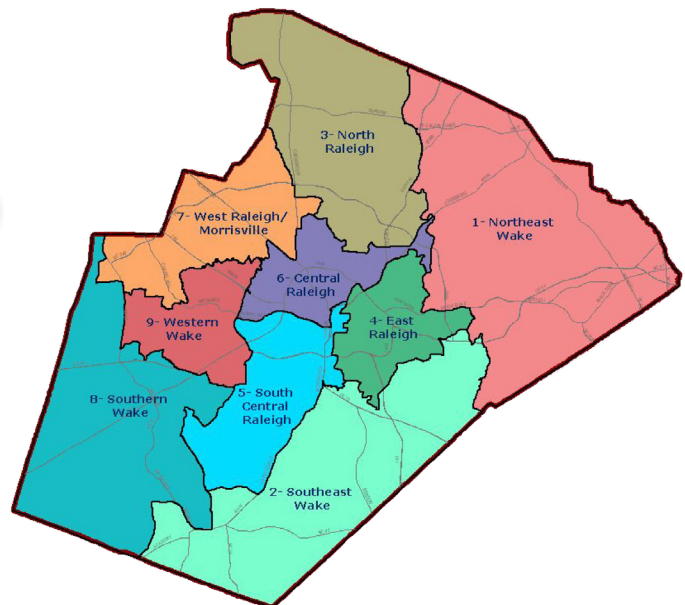


Lindsay Mahaffey
District 8
Southern Wake
lmahaffey@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

Board of Education District Map



Visit the Wake County Public School System website for a list of meeting dates and times:

<http://www.wcpss.net/domain/2754>

Board's Strategic Plan

VISION

All Wake County Public School System (WCPSS) students will be prepared to reach their full potential and lead productive lives in a complex and changing world.

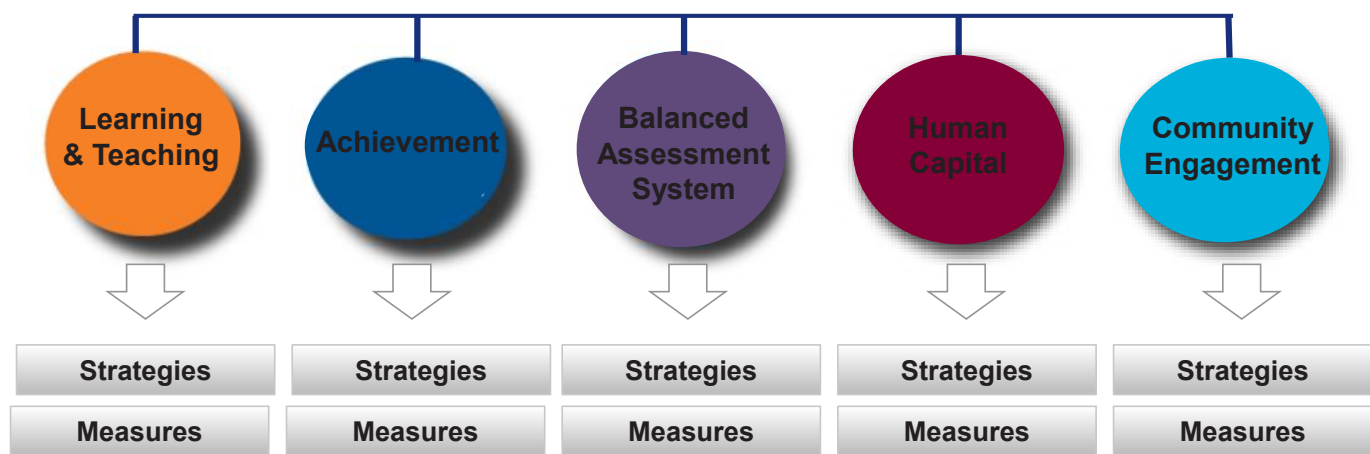
MISSION

WCPSS will provide a relevant and engaging education and will graduate students who are collaborative, creative, effective communicators, and critical thinkers.

GOAL

By 2020, WCPSS will annually graduate at least 95 percent of its students ready for productive citizenship as well as higher education or a career.

STRATEGIC OBJECTIVES



To provide educators and students with the opportunity to participate in a relevant, rigorous, innovative, and comprehensive learning environment.



To increase proficiency and growth rates across all groups and eliminate predictability of achievement.



To develop and implement a balanced assessment system that accurately reflects students' knowledge of core curriculum standards as well as the ability to collaborate, be creative, communicate, and think critically.



To identify, recruit, develop, and retain highly effective talent.



To foster shared responsibility for student success by building trust, collaboration, and engagement among staff, families, and community partners.

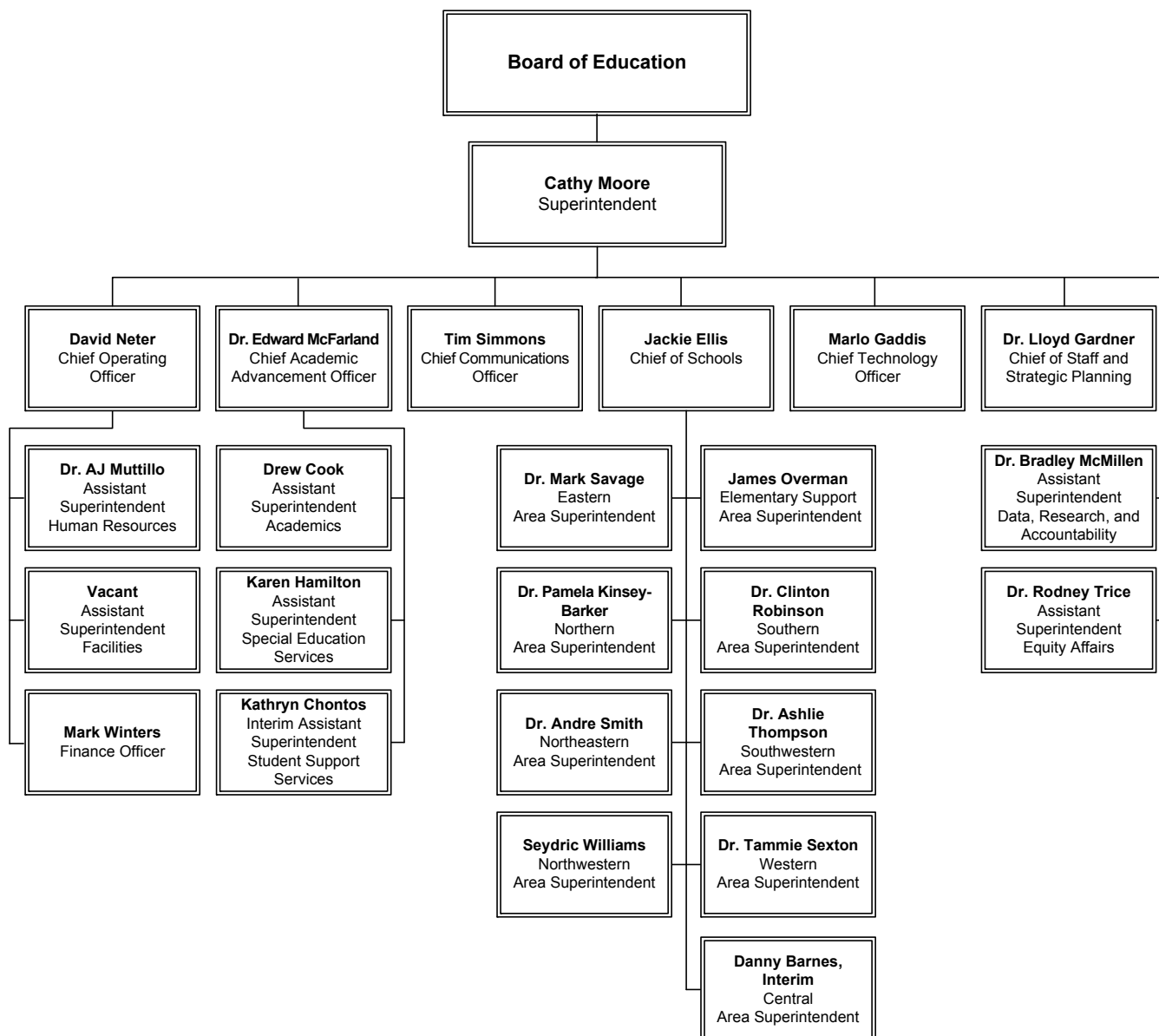
Board's Strategic Plan

CORE BELIEFS

1. Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day.
2. Every student is expected to learn, grow, and succeed while we will eliminate the ability to predict achievement based on socioeconomic status, race, and ethnicity.
3. Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students.
4. The board of education, superintendent, and all staff, while sustaining best practices, will promote and support a culture of continuous improvement, risk-taking, and innovation that results in a high-performing organization focused on student achievement.
5. The board of education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.
6. The Wake County residents value a strong public school system and will partner to provide the support and resources to fully realize our shared vision, accomplish the mission, and sustain our core beliefs.

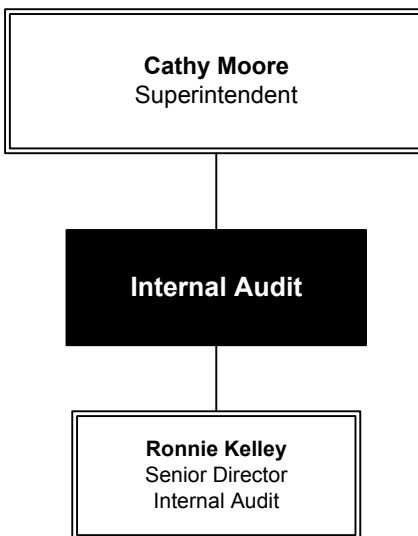
Organization Charts

BOARD OF EDUCATION

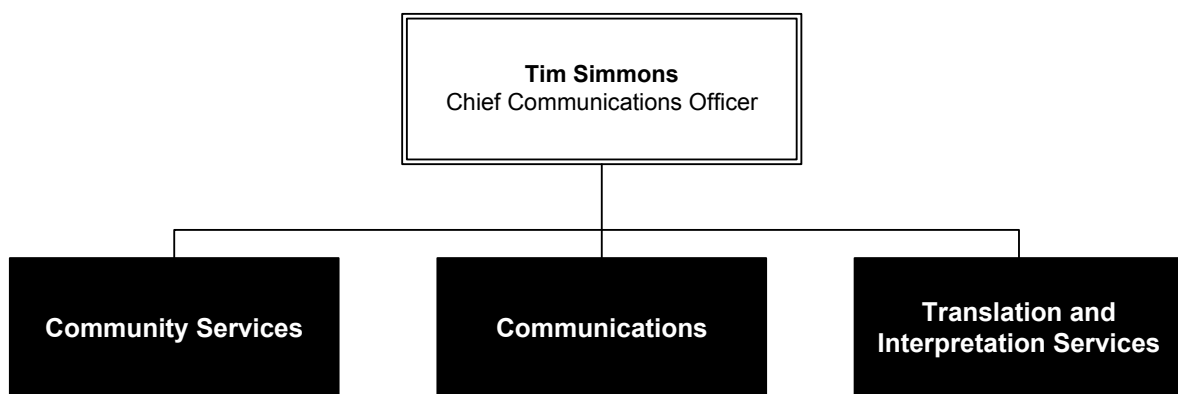


Organization Charts

SUPERINTENDENT'S OFFICE

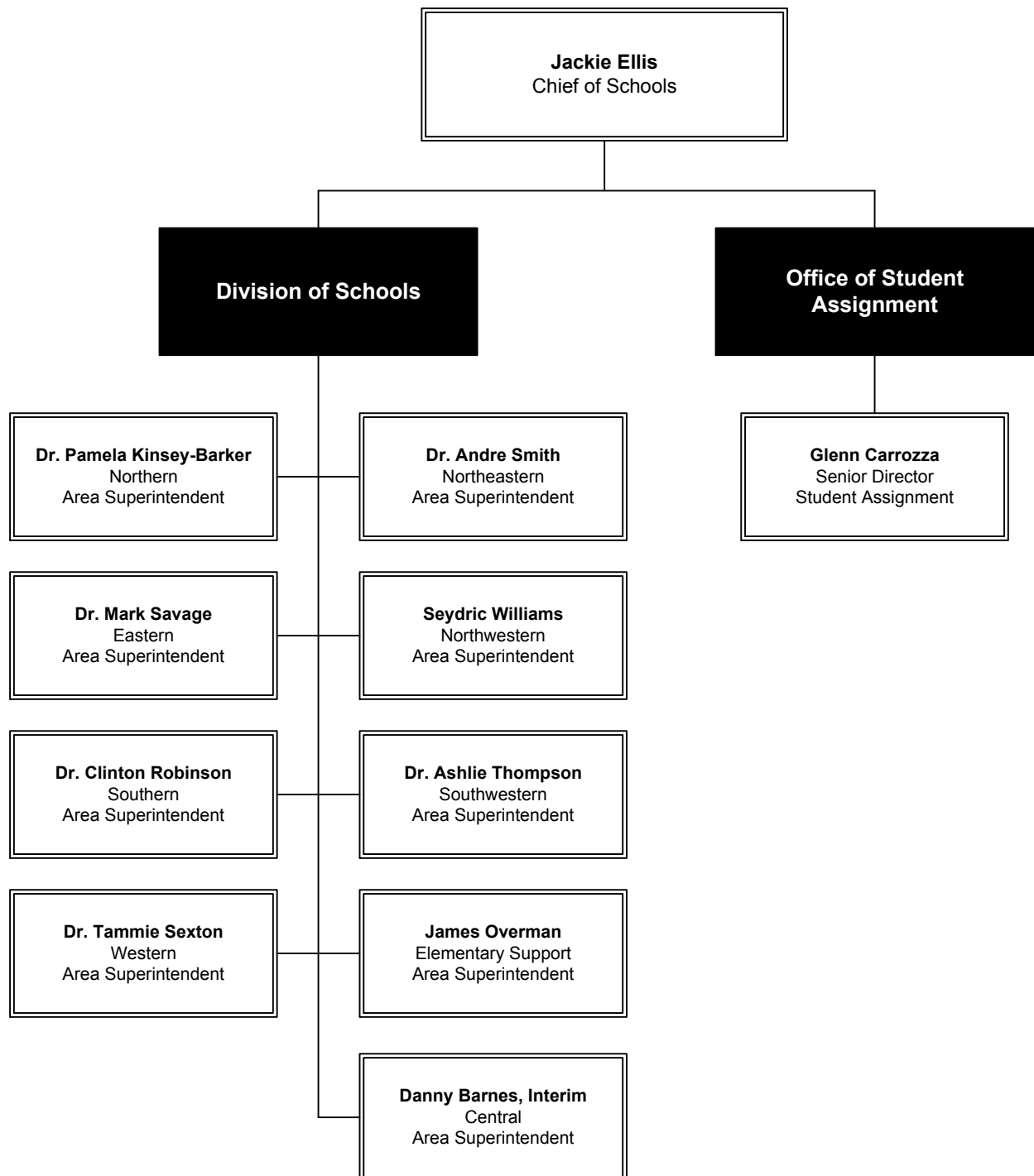


COMMUNICATIONS



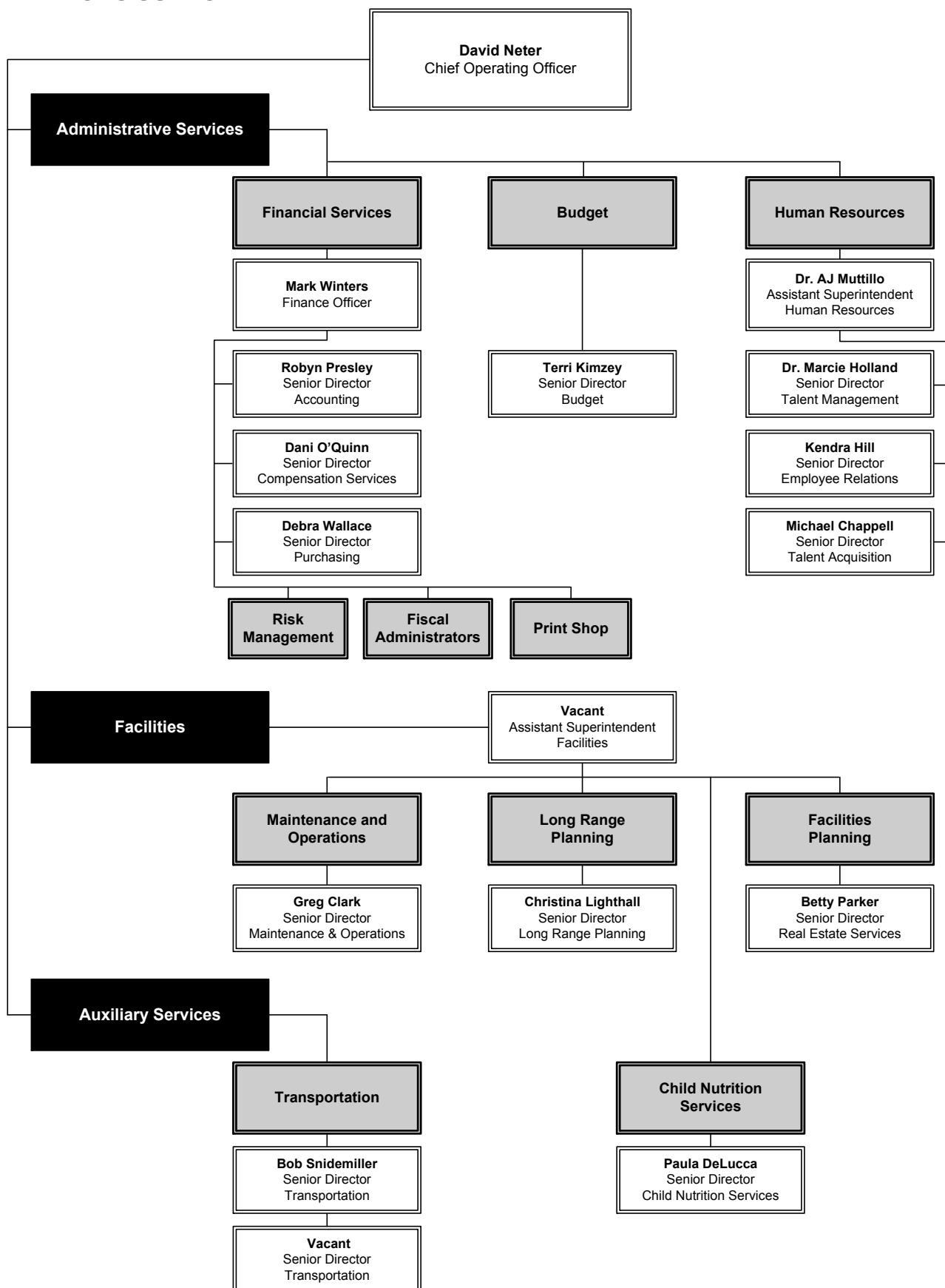
Organization Charts

CHIEF OF SCHOOLS



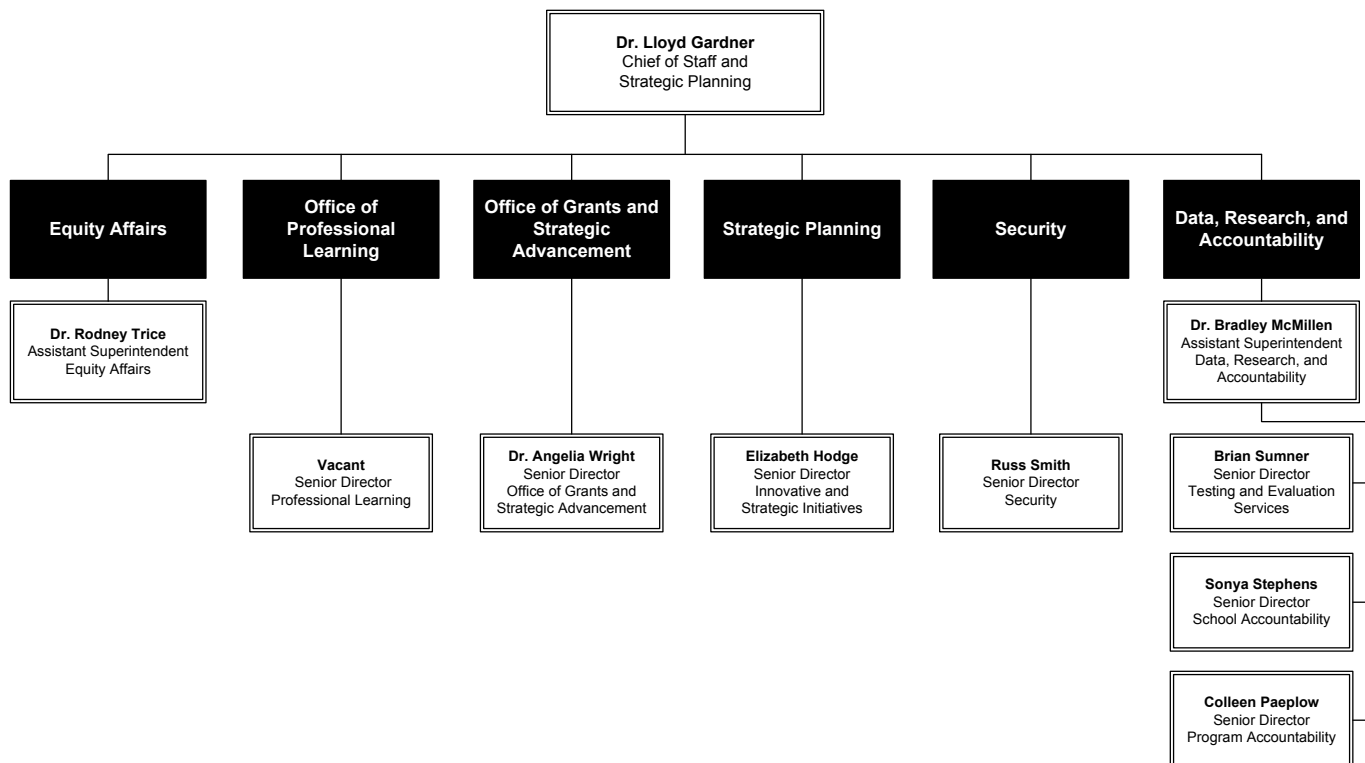
Organization Charts

OPERATIONS SUPPORT

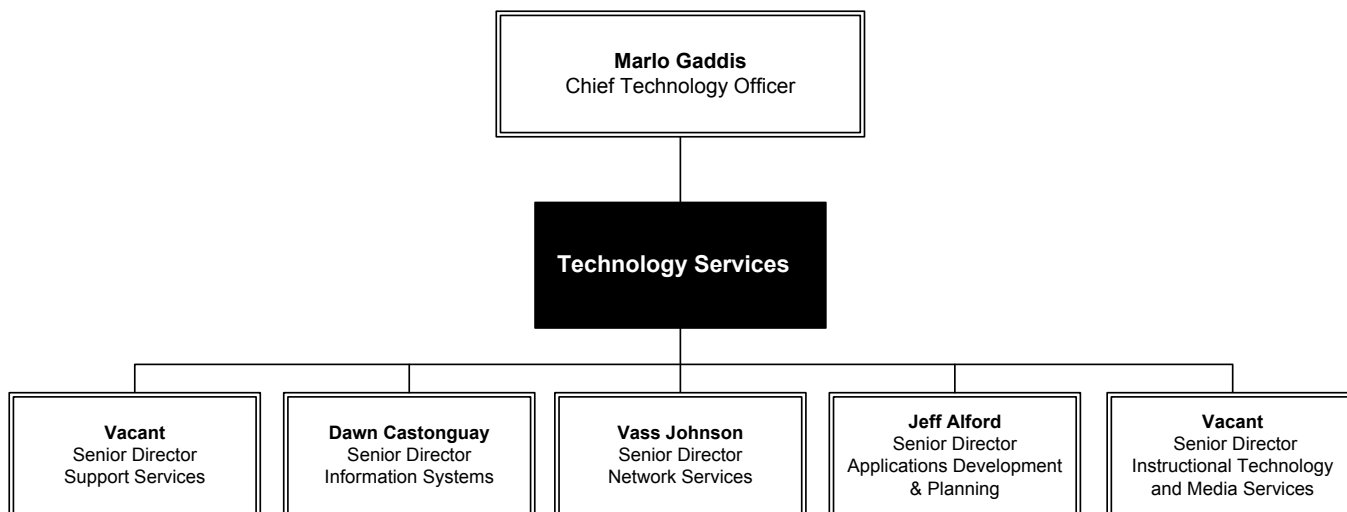


Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

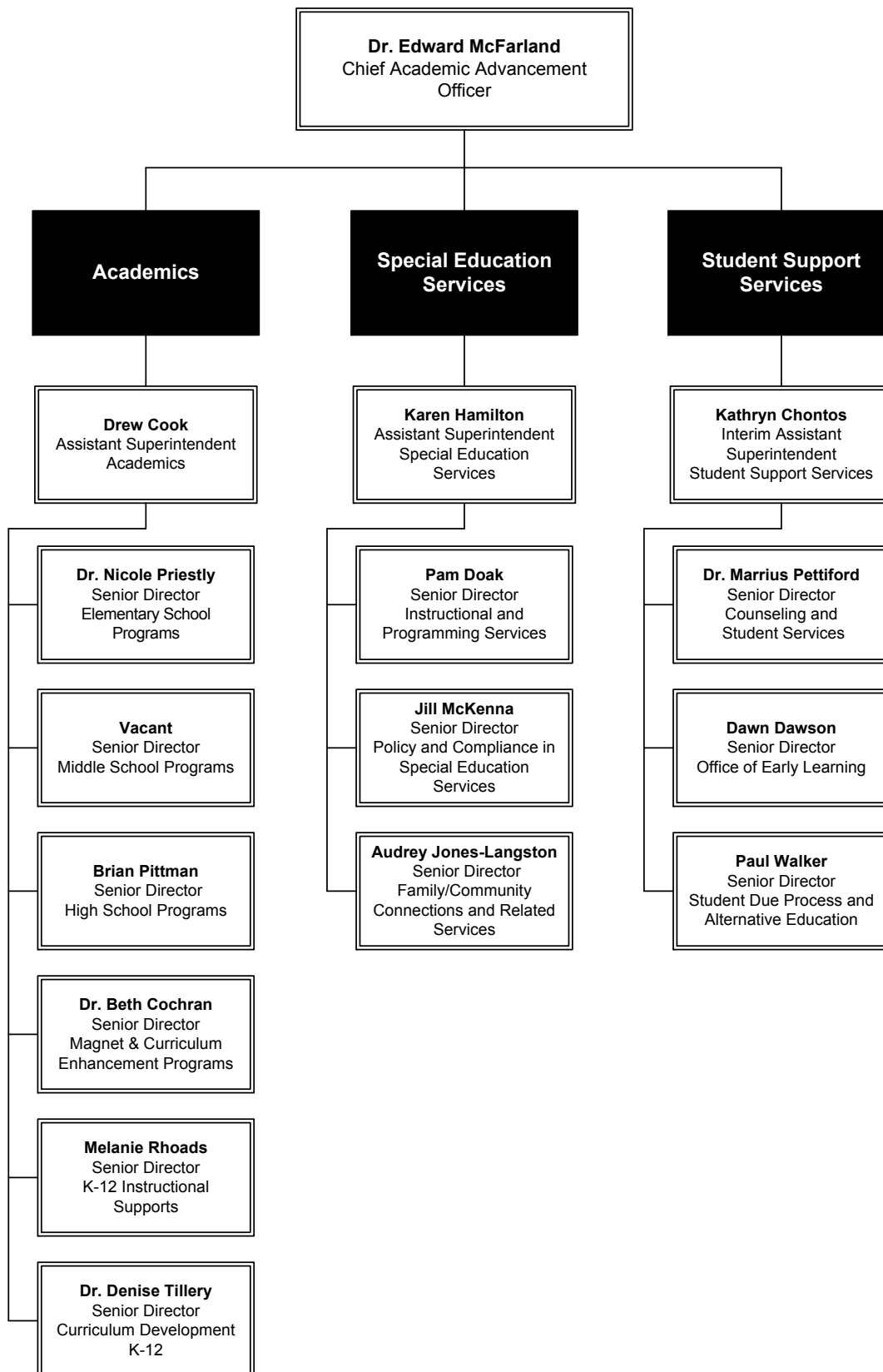


TECHNOLOGY SERVICES



Organization Charts

ACADEMIC ADVANCEMENT



Budget Policies

REPORTING ENTITY

The state primarily finances the cost of public education in North Carolina which establishes minimum programs. Local boards of county commissioners appropriate local funds, in varying amounts by district, that supplement the basic program. Local boards of education in North Carolina have no tax levying or borrowing authority, and the state requires all districts to maintain accounting records in a uniform format. The Wake County Public School System prepared the budget on the modified accrual basis of accounting prescribed by legal requirements.

The board of education is a local education agency empowered by the North Carolina general statutes with the responsibility to oversee and control all activities related to public school education in Wake County, North Carolina. Since its members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters, the board is recognized as a separate government reporting entity, as defined by the Governmental Accounting Standards Board. The board receives funding from county, state, and federal government sources and must comply with the concomitant requirements of those funding entities. While the board receives county funding, the county is not entitled to share in any surpluses, nor is it required to finance any deficits.

We need good Business Practices, but we are not a Business...

- *Mandate to serve all customers*
 - *Revenues are pre-determined*
 - *Performance does not drive funding*
 - *Must plan for growth without ability to fund*
 - *Divergent stakeholders*
-

PUBLIC SCHOOL FINANCING	PRIVATE	PUBLIC
FUND ACCOUNTING	Private sector presents a single, unitary entity for financial reporting purposes. Private sector financial statements are taken as a whole.	Governmental financial reporting focuses on grouping of various funds rather than as a whole. Fund accounting is developed from legal compliance and resource limitation issues.
SPENDING FOCUS	Private sector focuses on earnings and changes in business' total net resources.	Governments focus on changes in current spendable resources rather than total resources. Government limitation has short-term focus typically on operating budget.
BUDGETARY REPORTING	Private sector budgets are simply a financial plan allowing for change and flexibility during the fiscal year.	Governmental budgets are a system of checks and balances with limited flexibility. Governments demonstrate compliance with legally adopted budgets through mandated budget-to-actual comparison statements.

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the school budget and fiscal control financial policies enacted by the State of North Carolina. This information can be found in detail at <http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=115c>.

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

School Budget and Fiscal Control Act § 115C-422 through § 115C-452

- §115C-422. Short title.
- §115C-423. Definitions.
- §115C-424. Uniform system; conflicting laws and local acts superseded.
- §115C-425. Annual balanced budget resolution.
- §115C-426. Uniform budget format.
- §115C-426.1. Vending facilities.
- §115C-426.2. Joint planning.
- §115C-427. Preparation and submission of budget and budget message.
- §115C-428. Filing and publication of the budget; budget hearing.
- §115C-429. Approval of budget; submission to county commissioners; commissioners' action on budget.
- §115C-430. Apportionment of county appropriations among local school administrative units.
- §115C-431. Procedure for resolution of dispute between board of education and board of county commissioners.
- §115C-432. The budget resolution; adoption; limitations; tax levy; filing.
- §115C-433. Amendments to the budget resolution; budget transfers.
- §115C-434. Interim budget.
- §115C-435. School finance officer.
- §115C-436. Duties of school finance officer.
- §115C-437. Allocation of revenues to the local school administrative unit by the county.
- §115C-438. Provision for disbursement of State money.
- §115C-439. Facsimile signatures.
- §115C-440. Accounting system.
- §115C-440.1. Report on county spending on public capital outlay.
- §115C-441. Budgetary accounting for appropriations.
- §115C-441.1. Dependent care assistance program.
- §115C-442. Fidelity bonds.
- §115C-443. Investment of idle cash.
- §115C-444. Selection of depository; deposits to be secured.
- §115C-445. Daily deposits.
- §115C-446. Semiannual reports on status of deposits and investments.
- §115C-447. Annual independent audit.
- §115C-448. Special funds of individual schools.
- §115C-449. Proceeds of insurance claims.
- §115C-450. School food services.
- §115C-451. Reports to State Board of Education; failure to comply with School Budget Act.
- §115C-452. Fines and forfeitures.

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

The Wake County Board of Education has adopted the following policies as a part of the official board policy as it relates to the budget process:

Annual Budget: Board Policy 8100

The superintendent shall prepare an annual budget and submit it with a budget message to the board not later than April 15. The budget shall comply, in all respects, with the limitations imposed by law. The budget is a detailed annual operating plan expressed in terms of estimated revenues and expenses, stated in financial terms, for conducting programs and related services in the school system. The budget is a forecast of the projected cost of implementing the goals, objectives, and policies of the board, as well as any needed improvements in programs and support services planned by the board. The annual budget process and the resulting budget should serve as a means to improve communication within the school organization and between the school system and the citizens of the school community.

A. Program Budgeting System: The continuing central focus of the board is to improve the learning performance of individual students. Current levels of achievement will be assessed in comparison to goals and objectives to identify needs or problem areas requiring adjusted allocation of resources. Resources will be allocated to areas of greatest need. The performance of programs will be evaluated during the budget year to provide a base for subsequent budget development.

B. Budget Preparation Procedures: Budget planning shall be an integral part of program planning so that the budget may effectively express and implement all programs and activities of the school system. Budget planning shall be a year-round process involving broad participation by administrators, teachers, other personnel throughout the school system, and citizens.

C. Budget Display: On the same day that she/he submits the budget to the board, the superintendent shall file a copy of it in her or his office where it shall remain available for public inspection until the budget resolution is adopted.

D. Budget Hearings: The board shall hold at least one public hearing on the proposed budget prior to final action.

E. Budget Submission to County Commissioners: Upon receiving the budget from the superintendent and following the public hearing authorized by law, the board shall consider the budget, make such changes therein as it deems advisable, and submit the entire budget as approved by the board of education to the board of county commissioners not later than May 15, or such later date as may be fixed by the board of county commissioners.

F. Commissioners' Budget Action: The commissioners shall complete action on the school budget on or before July 1, or such later date as may be agreeable to the board of education. The commissioners shall determine the amount of county revenues to be appropriated in the county budget ordinance to the school system for the budget year. The board of county commissioners may, in its discretion, allocate part or all of its appropriation by purpose, function, or project as defined in the uniform budget format.

G. Resolution of Budget Dispute: Resolution of disputes between the board and the commissioners shall be accomplished in accordance with law.

H. Adoption of Budget Resolution: Adoption of the budget resolution shall be in accordance with the provisions of state law. After the board of county commissioners has made its appropriations to the school system, the board of education shall adopt a budget resolution making appropriations for the budget year in such sums as the board deems sufficient and proper. The budget resolution shall conform to the uniform budget format established by the state board of education.

I. Budget Transfers and Amendments: Budget transfers or amendments to the budget resolution, when deemed necessary by administration or the board, shall be carried out in accordance with the provisions of state law and provisions of the adopted budget resolution.

J. Interim Budget: In case the adoption of the budget resolution is delayed until after July 1, the board shall make interim appropriations for the purpose of paying salaries and the usual ordinary expenses of the school system for the interval between the beginning of the fiscal year and the adoption of the budget resolution. Interim appropriations so made and expended shall be charged to the proper appropriations on the budget resolution.

Budget Policies

BUDGET BASIS

In North Carolina, the School Budget and Fiscal Control Act mandates a uniform budget format and the adoption of an annual balanced budget resolution by July 1 of each year.

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

(a) Each local school administrative unit shall operate under an annual balanced budget resolution adopted and administered in accordance with this Article. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. The budget resolution shall cover one fiscal year.

(b) It is the intent of this Article that all moneys received and expended by a local school administrative unit should be included in the school budget resolution. Therefore, notwithstanding any other provisions of law, after July 1, 1976, no local school administrative unit may expend any moneys, regardless of their source (including moneys derived from federal, State, or private sources), except in accordance with a budget resolution adopted pursuant to this Article.

(c) Subsection (b) of this section does not apply to funds of individual schools, as defined in G.S. 115C-448. (1975, c. 437, s. 1; 1981, c. 423, s. 1; 1993, c. 179, s. 1.)

Source: <http://www.ncleg.net/gascripts/statutes/statutelookup.pl?statute=115c-425>

The district adopts a budget on a basis consistent with Generally Accepted Accounting Principles (GAAP), except for revenues and expenditures of the debt service fund and enterprise fund. The district budgets the enterprise fund on the modified accrual basis. Legal provisions conflict with GAAP in that there is no authorization for the board of education to maintain a debt service fund, even though the statutes allow continuing contracts for capital outlay purchases.

The following chart illustrates how the school system records and spends funds from different sources:

Funding Source	How are funds recorded?	How are funds spent?
State	As allotments are issued or revised by the NC Department of Public Instruction. Initial allotments at the beginning of the fiscal year and revisions throughout the school year.	Cash basis - No outstanding purchase orders can remain open at year end. Unexpended funds revert back to the state with few exceptions.
Local (county appropriation)	In accordance with the amount approved in the Wake County budget.	Modified accrual basis - Limited number of purchase orders may remain open at year end. Local revenues, less expenditures, roll to fund balance annually.
Other Local (fines and forfeitures, interest earned, indirect cost, and fees)	According to projections.	
Grants and Donations	In accordance with grant award notifications. The term may span multiple fiscal years.	Unexpended allocations lapse on the program termination date.
Building Program	When resolutions are approved through the board of education and county commissioners.	Accrual basis - Purchase orders are allowed to cross fiscal years. The balance rolls forward for each project.
Enterprise	Based on projections of actual participation.	Purchase orders are liquidated at year end. The balance of revenues over expenditures will carryforward to the next fiscal year or roll to retained earnings. Once an enterprise program ends, the carryover expires at the end of the subsequent fiscal year.

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2018. An unmodified audit indicates that in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

The school district's external auditors conducted their audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

For the past 29 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The chief operating officer has an MBA and more than 20 years of for-profit business experience. The chief operating officer, working in conjunction with the finance officer, senior budget director, and others, has focused on implementation of fraud detection and prevention systems, budget management training for staff, negotiations of sole source contracts, enhancements to fiscal transparency, and improvements in financial reporting.

Fraud experts cite setting of the proper tone at the top as one of the most effective methods of fraud prevention. The superintendent, chief operating officer, and other members of senior management promote a strong clear tone of integrity, ethical values, and adherence to system policy and practice throughout the fiscal year. The district has deployed an ACL software system recommended by the Summerford Accountancy Fraud Vulnerability Audit. Internal Audit and Finance staff use the system in both a proactive and investigatory manner. The superintendent, chief operating officer, and finance officer review Internal Audit reports on a monthly basis to confirm findings are not extraordinary.

Finance staff also utilize the reports as input into internal training needs. The Internal Audit Department uses a risk-based internal audit plan to ensure it deploys resources in a strategic manner.

WCPSS has a fraud hotline for anonymous reports of suspected fraud, theft, or abuse of taxpayer funds. That number is **1-866-674-4872**.

Annually, the superintendent sends out a letter to all employees emphasizing their responsibility in fiscal accountability. All budget managers participate in financial reviews with Finance and Budget staff to focus on utilization of existing funding. Purchasing assigns consecutive purchase order numbers, and they monitor reports on all vendors and invoices to identify any discrepancies. The Accounting Department uses positive pay which prevents fraudulent checks from clearing against the district's bank accounts and provides protection against altered or counterfeit checks.

Fiscal accountability extends beyond the scope of ensuring adherence to policies and practices. Effective use of available budgets is critical. The district challenges staff to fully negotiate sole source contracts through the contract routing process.

Budget managers submit written funding requests providing documentation and justification to increase or decrease funding.

The emphasis on fiscal accountability by WCPSS serves to further strengthen our system, and it is an ongoing process that must be continued with a strategic approach and a clear strong tone of integrity from the top.

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

Budget manager certification training is a requirement to become a budget manager. The online training includes modules from the following areas:

- Accounting – reporting, fixed assets, grants, and fraud awareness;
- Budget – process, allotments, and conversions;
- Compensation Services – FLSA, time sheets, and benefits;
- Finance – contracts and conflicts of interest;
- Purchasing – procurement cards, warehouse, and purchasing law; and
- Risk Management – liability and workers' compensation.

Candidates for budget manager status must pass a test at the end of the training as a measure to ensure they are prepared to legally manage school system funds. Existing budget managers recertify periodically with a refresher course.

AUDIT COMMITTEE

The district established an independent Audit Committee as part of a continuing effort to expand fiscal accountability and increase transparency within the Wake County Public School System. The duties and responsibilities of the Audit Committee are to make recommendations to the board of education on the hiring of the external audit firm; review the audit, financial reports, and audit findings; review the recommendations and the management responses in the audit report, as well as review the status of any management corrective actions; provide a communications link between the external auditor, the board of education, and the superintendent; and submit periodic reports through the committee chair, to the board, and the superintendent.

The committee membership includes certified public accountants, attorneys, and others from the business community. As independent professionals with pertinent experience, the independent Audit Committee serves as an additional internal control in its oversight and review of the external financial audit. The committee also serves to increase the public trust of the board.

Budget Administration & Management Process

Budget administration and management is the process of monitoring expenditures during the fiscal year to ensure they are within authorized amounts and are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways:

- Reconciling budget transactions on an ongoing basis;
- Reviewing expenditure patterns;
- Tracking revenue receipts;
- Monitoring projected financial status at year end;
- Reconciling exception reports; and
- Reporting to the Wake County Board of Education and the public on fiscal operations.

During the preparation of the budget, the document itself serves as the vehicle for planning and resource allocation decisions. After the board adopts the budget, it then becomes the major fiscal management tool for administering and controlling expenditures.

CHART OF ACCOUNTS

NC General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <http://www.dpi.state.nc.us/fbs/finance/reporting/coa2019>.

Budget codes are used to provide details for each expenditure and source of revenue. There are seven components to a budget code each answering a different question about a transaction. The state chart defines the first four components of the budget code (Fund, Purpose, Program, and Object), and the Wake County Public School System (WCPSS) defines the last three components (Level, Cost Center, and Future Use).

EXPENDITURE APPROVALS

There is one cost center for every school and for each Leadership Team member. Budget managers are responsible for the management of fiscal resources approved by the board for each of the cost centers. In areas of central monitoring of positions, the chief operating officer is the budget manager. Thus, a budget manager is accountable for the proper expenditure of funds for every expenditure appropriation in the budget.

Each budget manager approves the expenditure of funds within their respective cost centers in accordance with purchasing procedures and legal requirements. Primary budget managers must sign budget transfer requests and budget amendments.

All principals and Leadership Team members are primary budget managers. Principals may establish assistant principals as secondary budget managers. Leadership Team members may establish senior directors and directors as primary budget managers. Leadership Team members may establish central services senior administrators or administrators as secondary budget managers.

All budget managers are responsible for assuring and maintaining the accuracy of account coding, spending funds appropriately, and adhering to timelines for recording and expending funds. Budget managers must complete online Budget Manager Certification Training before signature authority is established. They may also take classes that provide instructions for entering data directly into the computer system, as well as how to navigate the financial system to inquire on accounts.

Central services staff coordinate the overall spending and revenue plans to maintain total expenditures within available revenues. District-level coordination is also exercised over position control of months of employment in areas such as classroom teachers, instructional support, and non-instructional support.

Budget Administration & Management Process

ENCUMBRANCE CONTROL

Encumbrances reserve an appropriation for obligations in the form of purchase orders. The financial system, therefore, recognizes actual expenditures as well as those that are planned or anticipated. This prevents inadvertent overspending of the budget.

Outstanding encumbrances at the end of the year do not constitute expenditures and are either charged to an appropriation in the following year or the contractual commitment is canceled. The encumbrances are reported as reservations of fund balance since the commitments will be fulfilled through subsequent years' budget appropriations.

AMENDMENTS

Primary budget managers submit budget amendments when new funds need to be added to the budget or if funds need to be removed from the budget. The board of education must approve revenues not included in the adopted budget in accordance with criteria in the budget resolution. Amendments must be reported to the board of education monthly.

TRANSFERS

The budget is a spending plan based upon a series of assumptions. Rarely will all of the actual expenditures equal the detailed budget estimates as adopted. Budget transfers to realign financial resources will occur as circumstances or variables change during the year. Certain transfers, such as transfers between funds, require approval from the board of education. All transfers are reported to the board of education monthly.

FUNDS CHECKING

The Oracle Financial System monitors available funds at the account level. Available balances must exist in non-personnel accounts at the account code level before spending can occur.

MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System uses the Oracle Financial System to manage human and financial resources. Oracle has an interactive, online budgetary control system that provides real-time data on individual accounts. The system includes a general ledger, payroll, and voucher system that provides detailed historical transactions. Budget managers can submit summary and detail reports for their area of responsibility at any time.

The district prepares a Comprehensive Annual Financial Report (CAFR) to report the results of operations. The CAFR includes such reports as a combined balance sheet for all fund types and a combined statement of revenues, expenditures, and changes in fund balances for all governmental funds.

FINANCIAL REVIEWS

The chief operating officer, finance officer, and senior director of budget meet with each chief to review human resource and financial data two or three times a year. Examples of agenda items:

- Review positions and vacancies.
- Review unspent funds for the prior fiscal year and related changes for the current fiscal year.
- Discuss any planned re-purposing of funding within each area for the current fiscal year.
- Discuss actions taken to manage funding changes since the Adopted Budget.
- Discuss processes that are in place for leadership within each division to review budget, encumbrance, and/or expenditure information on a regular basis between reviews.
- Review all budgets within each area.
- Review funding requests submitted for the upcoming fiscal year.
- Discuss internal controls and risks.
- Receive input on financial and staffing issues.
- Discuss current state of the economy.

Fund Balance

Fund Balance is excess revenues over expenditures. This can be a combination of collections/revenues being higher than budget and actual expenditures being lower than budget. Fund Balance in the governmental fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balance as follows:

Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

- » Inventories – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.
- » Assets held for resale – portion of fund balance that is not an available resource because it represents the year-end balance of assets held for resale, which are not spendable resources.

Restricted fund balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

- » Restricted for stabilization by state statute – portion of fund balance that is restricted by State Statute [G.S. 115C-425(a)].
- » Restricted for school capital outlay – portion of fund balance that can only be used for school capital outlay [G.S. 159-18 through 22].
- » Restricted for individual schools – revenue sources restricted for expenditures for the various clubs and organizations, athletic events, and various fund-raising activities for which they were collected.
- » Restricted contributions – revenue sources that are restricted by the contributor for specific purposes.

Committed fund balance – portion of fund balance that can only be used for specific purpose imposed by majority vote by quorum of board of education's governing body (highest level of decision-making authority) and in certain instances approval by the county's governing body is required. Any changes or removal of specific purpose requires majority action by the governing bodies that approved the original action.

Assigned fund balance – portion of fund balance that the Wake County Board of Education intends to use for specific purposes.

- » Subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.
- » Insurance – portion of fund balance that is assigned for claims in the self-insured workers' compensation and dental plans and for excess claims. Balances are assigned by management and approved by the board.
- » Special projects – portion of fund balance that is assigned for special projects that continue into the next fiscal year. Balances are assigned by management and approved by the board.
- » Flexible benefits – portion of fund balance that is assigned from prior year's forfeitures in order to offset potential losses in future years. Balances are assigned by management and approved by the board.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

Board of Education Policy 8101 provides guidelines for the amount of undesignated operating fund balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

According to Policy 8101, the board targets maintenance of an undesignated operating fund balance no greater than 6 percent of the subsequent year's county appropriation. The board would return to Wake County any undesignated fund balance in excess of the specified 6 percent target.

Unassigned fund balance, on an annual basis, at June 30, 2018, was \$12,135,493, which aligns with board policy.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

As the recipient of Wake County funds allocated for use in local public education, the Wake County Board of Education has the responsibility to use these funds efficiently and wisely. The board of education maintains an Undesignated Operating Fund Balance to address emergency funding needs and other generally one-time costs not included in the annual budget. In addition, the board of education may use Undesignated Operating Fund Balance as a funding source for the annual budget. Any use of the Undesignated Operating Fund Balance requires action by the board in a public meeting. Management of the Undesignated Operating Fund Balance is one component of effectively managing Wake County appropriated funds.

As a good business practice, the board of education sets the following limits on the Undesignated Operating Fund Balance:

- The board targets maintenance of an Undesignated Operating Fund Balance no greater than 6 percent of the subsequent year's county appropriation.
- The board will return to Wake County any Undesignated Operating Fund Balance in excess of the specified 6 percent target on an annual basis.
- The board will not use more than 50 percent of its July 1 Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2017-18	2018-19	2019-20
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 12,840,355	\$ 4,900,000	\$ 6,000,000
Additional Appropriations	13,933,225	11,195,981	
Current Expense Appropriated Fund Balance	\$ 26,773,580	\$ 16,095,981	\$ 6,000,000
<i>Unassigned Current Expense Fund Balance</i>	12,135,493		
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	1,825,060	111,038	
Capital Outlay Appropriated Fund Balance	\$ 1,825,060	\$ 111,038	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	1,079,897		
<u>TOTAL</u>			
Appropriated July 1	\$ 12,840,355	\$ 4,900,000	\$ 6,000,000
Additional Appropriations	15,758,285	11,307,019	
TOTAL APPROPRIATED	\$ 28,598,640	\$ 16,207,019	\$ 6,000,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	13,215,390		
<u>TOTAL</u>			
County Appropriation	\$ 430,911,000	\$ 470,506,422	\$ 519,357,943
Percent Increase	5%	9%	10%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	3%		



FINANCIAL

FINANCIAL

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 457,305,981	\$ 486,815,304	\$ 29,509,323	
Instructional Support Personnel - Certified	57,755,567	66,283,808	8,528,241	
Career Technical Education - Months of Employment	44,984,188	48,269,101	3,284,913	
School Building Administration	32,976,342	35,428,370	2,452,028	
Subtotal Position Allotments	\$ 593,022,078	\$ 636,796,583	\$ 43,774,505	7%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 54,508,946	\$ 57,118,379	\$ 2,609,433	
Instructional Assistants	31,935,966	32,948,152	1,012,186	
Central Office Administration	2,999,767	3,035,556	35,789	
Classroom Materials/Instructional Supplies and Equipment	-	6,193	6,193	
Subtotal Dollar Allotments	\$ 89,444,679	\$ 93,108,280	\$ 3,663,601	4%
Categorical Allotments				
Children with Special Needs	\$ 90,488,797	\$ 94,175,701	\$ 3,686,904	
Transportation of Pupils	61,422,015	63,800,587	2,378,572	
At-Risk Student Services/Alternative Programs and Schools	9,601,092	11,317,700	1,716,608	
Limited English Proficiency	9,507,675	10,409,344	901,669	
Academically/Intellectually Gifted	8,654,763	9,085,306	430,543	
School Technology Fund	5,645,867	4,013,197	(1,632,670)	
Test Result Bonus	3,486,016	3,486,016	-	
Driver Training	3,084,564	3,157,433	72,869	
School Connectivity	3,098,296	3,143,576	45,280	
Summer Reading Camps	2,386,291	2,349,568	(36,723)	
Career Technical Education - Program Support Funds	2,678,128	2,055,750	(622,378)	
Children with Special Needs - Developmental Day and Community Residential	2,039,357	1,895,988	(143,369)	
Cooperative Innovative High Schools	1,080,000	1,080,000	-	
Third Grade Reading Teacher Bonus 2017-18	939,835	939,835	-	
Assistant Principal Intern Full-Time MSA Student	448,360	448,360	-	
Behavioral Support	237,320	246,742	9,422	
Assistant Principal Intern	215,208	215,208	-	
School Safety Grant Programs	569,752	-	(569,752)	
Digital Learning	75,000	-	(75,000)	
Subtotal Categorical Allotments	\$ 205,658,336	\$ 211,820,311	\$ 6,161,975	3%

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools	\$ 60,550,725	\$ 63,529,079	\$ 2,978,354	
Dollars for Certified Personnel Conversions	12,596,298	12,447,483	(148,815)	
Non-Contributory Employee Benefits	8,213,823	8,257,396	43,573	
Veteran Teacher Retention Bonus	41,007	41,007	-	
NBPTS Educational Leave	32,215	32,225	10	
Bonus for Highly Qualified NC Teaching Grad	17,403	17,505	102	
Subtotal Unallotted	\$ 81,451,471	\$ 84,324,695	\$ 2,873,224	4%
Subtotal State Public School Fund	\$ 969,576,564	\$ 1,026,049,869	\$ 56,473,305	6%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 5,852,643	\$ 5,852,643	\$ -	
State Textbook Account	380,402	385,703	5,301	
Professional Leave Paid by Outside Agencies	4,700	4,700	-	
Subtotal Other State Allocations for Current Operations	\$ 6,237,745	\$ 6,243,046	\$ 5,301	<1%
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 123,112	\$ 178,228	\$ 55,116	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 123,112	\$ 178,228	\$ 55,116	45%
TOTAL - STATE SOURCES	\$ 975,937,421	\$ 1,032,471,143	\$ 56,533,722	6%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 469,525,099	\$ 518,376,378	\$ 48,851,279	
County Funds for Crossroads Lease	909,362	919,604	10,242	
County Appropriation - Capital Improvements	71,961	61,961	(10,000)	
TOTAL - COUNTY APPROPRIATION	\$ 470,506,422	\$ 519,357,943	\$ 48,851,521	10%
OTHER LOCAL SOURCES				
Tuition and Fees				
Before/After School Care	\$ 13,828,564	\$ 13,624,982	\$ (203,582)	
Community Schools	9,528,008	9,398,000	(130,008)	
Parking Fees	1,550,000	1,550,000	-	
Pre-School	397,761	397,761	-	
Summer Camp	397,668	397,668	-	
Project Enlightenment - Self-Support	167,807	142,807	(25,000)	

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
Summer School Tuition	\$ 119,505	\$ 119,505	\$ -	
Print Shop	20,000	30,000	10,000	
Regular Tuition	15,000	25,000	10,000	
Subtotal Tuition and Fees	\$ 26,024,313	\$ 25,685,723	\$ (338,590)	(1%)
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 9,796,701	\$ 10,478,154	\$ 681,453	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	757,871	757,871	-	
Lunch Reduced	357,926	357,926	-	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	53,000	53,000	-	
Sales - Other	19,500	19,500	-	
Catered Breakfast	1,500	1,500	-	
Subtotal Sales Revenues - Child Nutrition	\$ 18,577,498	\$ 19,258,951	\$ 681,453	4%
Unrestricted				
Fines and Forfeitures	\$ 3,700,000	\$ 4,200,000	\$ 500,000	
E-Rate	2,861,023	3,088,060	227,037	
Interest Earned on Investments	815,000	935,000	120,000	
Red Light Camera Fines	935,000	750,000	(185,000)	
Rebates	365,000	365,000	-	
Donations - Principal/Teacher of the Year	77,650	77,650	-	
Donations - General Operations	116,082	52,865	(63,217)	
Property Rental	220,231	24,000	(196,231)	
Renaissance Charitable Foundation, Inc	10,000	-	(10,000)	
Donations - State Farm Celebrate My Drive	2,882	-	(2,882)	
Donations - Helping Hands	2,501	-	(2,501)	
Subtotal Unrestricted	\$ 9,105,369	\$ 9,492,575	\$ 387,206	4%
Restricted				
Indirect Cost - Food Service	\$ 2,400,000	\$ 2,400,000	\$ -	
Indirect Cost	1,912,000	1,700,000	(212,000)	
NC Pre-K	1,750,144	1,665,391	(84,753)	
Parents as Teachers - Smart Start	572,810	603,453	30,643	
Wallace Foundation Grant	793,622	453,590	(340,032)	
Positions on Loan	306,942	309,229	2,287	
John Rex Endowment Positive Parenting Expansion	401,503	308,380	(93,123)	
Cellular Lease	220,000	210,000	(10,000)	
Wake County Universal Breakfast Appropriation	200,000	200,000	-	

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
John Rex Endowment SEFEL Expansion Grant	\$ 205,155	\$ 177,934	\$ (27,221)	
Disposition of School Fixed Assets	150,000	170,000	20,000	
Smart Start Triple P	100,000	105,841	5,841	
LATP Participant Fees	48,000	48,000	-	
Professional Leave Paid by Outside Agencies	48,000	48,000	-	
Athens Library	52,404	46,323	(6,081)	
CIU Confucius Classroom	85,257	40,000	(45,257)	
Wake Ed Partnership Summer STEM	33,199	33,385	186	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	40,064	29,762	(10,302)	
uConfirm	14,791	14,791	-	
Cargill Global Partnership Fund	15,000	10,000	(5,000)	
John Rex Endowment Wake Up and Read	39,442	498	(38,944)	
Kellogg Foundation	374,906	-	(374,906)	
Municipal Collaboration Special Projects	160,193	-	(160,193)	
Drivers Education Fleet Vehicles	105,922	-	(105,922)	
Digital Promise Grant	95,066	-	(95,066)	
United Way Changing Generations/Pathways to Progress	68,602	-	(68,602)	
Triangle Community Foundation	58,954	-	(58,954)	
Partners for Breakfast in the Classroom	54,118	-	(54,118)	
Cary Chamber of Commerce Entrepreneurial Challenge	41,378	-	(41,378)	
Burroughs Wellcome Science Enrichment STEM Wise	31,526	-	(31,526)	
Holly Springs Chamber of Commerce	26,500	-	(26,500)	
Laura and John Arnold Foundation	18,411	-	(18,411)	
Confucius Institute	16,011	-	(16,011)	
AASL Beyond Words	15,000	-	(15,000)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	12,645	-	(12,645)	
Corning Incorporated Foundation	10,000	-	(10,000)	
Dell EiE District Scholarship	8,926	-	(8,926)	
State Farm - Language ! Live	7,000	-	(7,000)	
Fuquay-Varina Chamber of Commerce	5,922	-	(5,922)	
Smith Richardson Foundation	5,379	-	(5,379)	
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	5,000	-	(5,000)	
Columbia University - William T. Grant Foundation	4,500	-	(4,500)	
Special Olympics NC	3,500	-	(3,500)	
Burroughs Wellcome Fund	2,543	-	(2,543)	
Building Better Bridges - Spencer Foundation	2,000	-	(2,000)	
Duke Energy Foundation	611	-	(611)	
Subtotal Restricted	\$ 10,522,946	\$ 8,574,577	\$ (1,948,369)	(19%)

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 4,900,000	\$ 6,000,000	\$ 1,100,000	
Textbooks and Digital Content Use	5,286,517	-	(5,286,517)	
Carryforward Purchase Orders	1,942,263	-	(1,942,263)	
Class Size Reserve	1,000,000	-	(1,000,000)	
Utilities Increase	1,000,000	-	(1,000,000)	
Curriculum Resources	750,000	-	(750,000)	
Workers' Compensation Claims	600,000	-	(600,000)	
General Liability Claims	500,000	-	(500,000)	
Startup Dollars - New Schools	129,683	-	(129,683)	
Salary Audit	57,192	-	(57,192)	
Carryover Hurricane, Flood, and Fire Losses	25,296	-	(25,296)	
Preparing and Archiving Student Records	16,068	-	(16,068)	
Subtotal Special Revenue Services	\$ 16,207,019	\$ 6,000,000	\$ (10,207,019)	(63%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 588,590	\$ -	\$ (588,590)	
Subtotal Fund Transfers	\$ 588,590	\$ -	\$ (588,590)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 81,025,735	\$ 69,011,826	\$ (12,013,909)	(15%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 39,249,529	\$ 36,793,939	\$ (2,455,590)	
IDEA Title VI-B Handicapped	25,874,695	25,846,499	(28,196)	
IDEA - Early Intervening Services	4,449,498	4,471,676	22,178	
Title II - Improving Teacher Quality	4,451,353	3,382,495	(1,068,858)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	2,650,986	2,518,988	(131,998)	
Title III - Language Acquisition	2,495,689	2,163,000	(332,689)	
Career Technical Education - Program Improvement	1,705,926	1,427,978	(277,948)	
IDEA Title VI-B - Pre-School Handicapped	458,698	452,953	(5,745)	
Children with Disabilities - Risk Pool	324,507	324,507	-	
Title III - Language Acquisition - Significant Increase	225,587	220,592	(4,995)	
IDEA - Targeted Assistance for Preschool Federal Grant	92,268	79,164	(13,104)	
McKinney-Vento Homeless Assistance	97,325	75,000	(22,325)	
IDEA - State Improvement Grant	8,735	6,500	(2,235)	
IDEA VI-B Special Needs Targeted Assistance	386,424	4,837	(381,587)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 82,471,220	\$ 77,768,128	\$ (4,703,092)	(6%)

Revenues

Source of Income	Budget 2018-19	Proposed Budget 2019-20	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
MSAP Cornerstone 2017	\$ 6,071,652	\$ 3,517,796	\$ (2,553,856)	
Medicaid Direct Services Reimbursement Program	5,199,332	3,500,000	(1,699,332)	
Medicaid Administrative Outreach Program	1,368,266	1,504,183	135,917	
Indian Education Act	67,678	67,678	-	
Magnet School	406,787	-	(406,787)	
National Science Foundation Math and Science Partnership	108,018	-	(108,018)	
Subtotal Other Restricted Grants (Received directly)	\$ 13,221,733	\$ 8,589,657	\$ (4,632,076)	(35%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 35,500,545	\$ 36,212,525	\$ 711,980	
USDA Grants - Summer Feeding	630,000	650,349	20,349	
ROTC	450,000	500,000	50,000	
USDA Grants - Fresh Fruit and Vegetable	20,631	20,631	-	
Hurricane Relief	291,772	-	(291,772)	
Subtotal Other Revenues - Restricted Grants	\$ 36,892,948	\$ 37,383,505	\$ 490,557	1%
TOTAL - FEDERAL SOURCES	\$ 132,585,901	\$ 123,741,290	\$ (8,844,611)	(7%)
OPERATING BUDGET	\$ 1,660,055,479	\$ 1,744,582,202	\$ 84,526,723	5%
BUILDING PROGRAM	\$ 762,029,781	\$ 472,310,000	\$ (289,719,781)	(38%)
TOTAL BUDGET	\$ 2,422,085,260	\$ 2,216,892,202	\$ (205,193,058)	(8%)
State Sources	\$ 975,937,421	\$ 1,032,471,143	\$ 56,533,722	6%
County Appropriation	470,506,422	519,357,943	48,851,521	10%
Other Local Sources	81,025,735	69,011,826	(12,013,909)	(15%)
Federal Sources	132,585,901	123,741,290	(8,844,611)	(7%)
Operating Budget	\$ 1,660,055,479	\$ 1,744,582,202	\$ 84,526,723	5%
Building Program	762,029,781	472,310,000	(289,719,781)	(38%)
Total Budget	\$ 2,422,085,260	\$ 2,216,892,202	\$ (205,193,058)	(8%)

Budget by Object Code

Object Code	Budget 2018-19	Proposed Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 25,429,677	\$ 2,362,350	\$ 23,150,987	\$ 1,303,607	\$ 26,816,944	\$ 1,387,267	
School-Based Administrator	38,198,073	39,444,869	1,063,750	-	40,508,619	2,310,546	
Administrative Personnel	\$ 63,627,750	\$ 41,807,219	\$ 24,214,737	\$ 1,303,607	\$ 67,325,563	\$ 3,697,813	6%
Teacher	\$ 498,844,841	\$ 465,117,024	\$ 48,178,485	\$ 18,058,622	\$ 531,354,131	\$ 32,509,290	
Instructional Personnel - Certified	\$ 498,844,841	\$ 465,117,024	\$ 48,178,485	\$ 18,058,622	\$ 531,354,131	\$ 32,509,290	7%
Instructional Support I - Regular Pay Scale	\$ 52,807,634	\$ 37,954,886	\$ 19,184,409	\$ 1,516,819	\$ 58,656,114	\$ 5,848,480	
Instructional Support II - Advanced Pay Scale	11,269,272	11,132,565	619,773	97,999	11,850,337	581,065	
Psychologist	7,015,759	6,197,674	2,195,918	58,201	8,451,793	1,436,034	
Instructional Facilitator	23,095,759	7,731,165	6,024,759	10,479,532	24,235,456	1,139,697	
Instructional Support Personnel - Certified	\$ 94,188,424	\$ 63,016,290	\$ 28,024,859	\$ 12,152,551	\$ 103,193,700	\$ 9,005,276	10%
Instructional Assistant - Other	\$ 1,109,309	\$ 1,127,722	\$ 3,593	\$ -	\$ 1,131,315	\$ 22,006	
Instructional Assistant - NCLB	53,930,326	47,573,230	826,885	6,378,751	54,778,866	848,540	
Tutor (within the instructional day)	90,980	-	-	40,740	40,740	(50,240)	
Braillist, Translator, Education Interpreter	1,250,708	761,363	473,638	65,836	1,300,837	50,129	
Therapist	4,960,123	4,718,564	34,677	-	4,753,241	(206,882)	
School-Based Specialist	769,120	-	591,942	218,175	810,117	40,997	
Monitor	3,957,541	-	4,619,444	-	4,619,444	661,903	
Non-Certified Instructor	17,444	-	-	17,444	17,444	-	
Instructional Support Personnel - Non-Certified	\$ 66,085,551	\$ 54,180,879	\$ 6,550,179	\$ 6,720,946	\$ 67,452,004	\$ 1,366,453	2%
Office Support	\$ 32,504,157	\$ 28,885,347	\$ 4,831,027	\$ 351,399	\$ 34,067,773	\$ 1,563,616	
Technician	3,935,827	-	4,269,069	-	4,269,069	333,242	
Administrative Specialist (Central Support)	2,982,816	717,244	2,523,162	48,069	3,288,475	305,659	
Technical & Administrative Support Personnel	\$ 39,422,800	\$ 29,602,591	\$ 11,623,258	\$ 399,468	\$ 41,625,317	\$ 2,202,517	6%
Substitute Teacher - Regular Teacher Absence	\$ 10,594,365	\$ 1,373,356	\$ 8,769,178	\$ 433,151	\$ 10,575,685	\$ (18,680)	
Substitute Teacher - Staff Development Absence	3,909,208	372,274	1,113,776	911,117	2,397,167	(1,512,041)	
Substitute - Non-Teaching	2,726,543	426,499	1,792,840	501,897	2,721,236	(5,307)	
Instructional Assistant Salary when Substituting (Staff Development Absence)	329,265	8,192	110,445	98,262	216,899	(112,366)	

Budget by Object Code

Object Code	Budget 2018-19	Proposed Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
Instructional Assistant Salary when Substituting (Regular Teacher Absence)	\$ 829,294	\$ 649,003	\$ 38,981	\$ 134,957	\$ 822,941	\$ (6,353)	
Substitute Personnel	\$ 18,388,675	\$ 2,829,324	\$ 11,825,220	\$ 2,079,384	\$ 16,733,928	\$ (1,654,747)	(9%)
Driver	\$ 20,971,155	\$ 21,491,280	\$ 996,050	\$ 27,000	\$ 22,514,330	\$ 1,543,175	
Custodian	13,022,207	13,529,456	135,000	-	13,664,456	642,249	
Cafeteria Worker	10,559,064	140,094	3,727,954	7,003,510	10,871,558	312,494	
Skilled Trades	13,721,809	7,367,612	7,151,278	-	14,518,890	797,081	
Manager	7,987,986	695,554	7,624,458	-	8,320,012	332,026	
Work Study Student	2,500	-	2,500	-	2,500	-	
Day Care/Before/After School Care Staff	2,785,882	-	2,782,786	-	2,782,786	(3,096)	
Operational Support Personnel	\$ 69,050,603	\$ 43,223,996	\$ 22,420,026	\$ 7,030,510	\$ 72,674,532	\$ 3,623,929	5%
Bonus Pay (not subject to retirement)	\$ 4,733,165	\$ 4,157,284	\$ 569,571	\$ 5,925	\$ 4,732,780	\$ (385)	
Supplement/Supplementary Pay	118,697,325	13,682	116,373,721	5,598,474	121,985,877	3,288,552	
Employee Allowances Taxable	158,846	-	150,373	-	150,373	(8,473)	
Bonus Pay	6,544	-	6,544	-	6,544	-	
Longevity Pay	2,848,843	1,726,818	1,023,104	74,354	2,824,276	(24,567)	
Bonus Leave Payoff	210,081	180,863	45,866	22	226,751	16,670	
Short Term Disability Payment (beyond six months)	285,820	277,985	5,222	-	283,207	(2,613)	
Salary Differential	1,278,247	-	1,278,988	-	1,278,988	741	
Annual Leave Payoff	5,669,759	4,177,474	1,399,412	17,576	5,594,462	(75,297)	
Short Term Disability Payment (first six months)	565,831	376,916	140,936	11,640	529,492	(36,339)	
Supplementary & Benefits - Related Pay	\$ 134,454,461	\$ 10,911,022	\$ 120,993,737	\$ 5,707,991	\$ 137,612,750	\$ 3,158,289	2%
Curriculum Development Pay	\$ 642,530	\$ 10,000	\$ 180,365	\$ 119,200	\$ 309,565	\$ (332,965)	
Additional Responsibility Stipend	12,448,280	29,722	15,495,599	152,990	15,678,311	3,230,031	
Mentor Pay Stipend	407,517	16,000	-	-	16,000	(391,517)	
Staff Development Participant Pay	934,466	687,234	104,272	147,900	939,406	4,940	
Staff Development Instructor	108,999	15,000	87,241	210	102,451	(6,548)	
Tutorial Pay	947,273	31,350	591,740	167,855	790,945	(156,328)	
Overtime Pay	3,013,340	180,618	2,764,973	-	2,945,591	(67,749)	
Extra Duty Pay	\$ 18,502,405	\$ 969,924	\$ 19,224,190	\$ 588,155	\$ 20,782,269	\$ 2,279,864	12%
SALARIES TOTAL	\$ 1,002,565,510	\$ 711,658,269	\$ 293,054,691	\$ 54,041,234	\$ 1,058,754,194	\$ 56,188,684	6%

Budget by Object Code

Object Code	Budget 2018-19	Proposed Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 74,170,368	\$ 53,620,714	\$ 21,354,314	\$ 4,131,014	\$ 79,106,042	\$ 4,935,674	
Federal Insurance Compensation Act	\$ 74,170,368	\$ 53,620,714	\$ 21,354,314	\$ 4,131,014	\$ 79,106,042	\$ 4,935,674	7%
Employer's Retirement Cost	\$ 181,234,776	\$ 135,909,044	\$ 53,323,580	\$ 10,221,743	\$ 199,454,367	\$ 18,219,591	
Other Retirement Cost	15,507	-	-	-	-	(15,507)	
Retirement Benefits	\$ 181,250,283	\$ 135,909,044	\$ 53,323,580	\$ 10,221,743	\$ 199,454,367	\$ 18,204,084	10%
Employer's Hospitalization Insurance Cost	\$ 103,389,337	\$ 86,400,090	\$ 18,932,385	\$ 6,308,159	\$ 111,640,634	\$ 8,251,297	
Employer's Workers' Compensation Insurance Cost	2,174,101	-	1,457,210	141,691	1,598,901	(575,200)	
Employer's Unemployment Insurance Cost	54,545	-	49,603	-	49,603	(4,942)	
Employer's Dental Insurance Cost	4,611,552	-	4,524,410	289,027	4,813,437	201,885	
Employer's Life Insurance Cost	1,871	-	-	-	-	(1,871)	
Insurance Benefits	\$ 110,231,406	\$ 86,400,090	\$ 24,963,608	\$ 6,738,877	\$ 118,102,575	\$ 7,871,169	7%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 365,652,057	\$ 275,929,848	\$ 99,641,502	\$ 21,091,634	\$ 396,662,984	\$ 31,010,927	8%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,368,217,567	\$ 987,588,117	\$ 392,696,193	\$ 75,132,868	\$ 1,455,417,178	\$ 87,199,611	6%
Percent of Operating Budget	83%	96%	67%	61%	84%		
PURCHASED SERVICES							
Contracted Services	\$ 40,713,351	\$ 6,963,840	\$ 21,847,012	\$ 5,981,057	\$ 34,791,909	\$ (5,921,442)	
Workshop Expenses	9,590,369	547,576	2,597,393	3,818,761	6,963,730	(2,626,639)	
Advertising Cost	314,126	-	272,388	25,200	297,588	(16,538)	
Printing and Binding Fees	3,088,371	1,722,041	598,492	105,677	2,426,210	(662,161)	
Commercial Driver's License Medical Exam Expenses	65,679	65,450	229	-	65,679	-	
Psychological Contract Services	67,200	-	67,200	-	67,200	-	
Speech and Language Contract Services	90,000	-	90,000	-	90,000	-	
Other Professional/Technical Contract Services	2,768,461	2,047,010	151,699	-	2,198,709	(569,752)	
Professional and Technical Services	\$ 56,697,557	\$ 11,345,917	\$ 25,624,413	\$ 9,930,695	\$ 46,901,025	\$ (9,796,532)	(17%)

Budget by Object Code

Object Code	Proposed Budget 2019-20					Increase/ Decrease	%
	Budget 2018-19	State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 26,927,526	\$ -	\$ 30,299,561	\$ -	\$ 30,299,561	\$ 3,372,035	
Public Utilities - Natural Gas	3,500,536	-	3,678,522	-	3,678,522	177,986	
Public Utilities - Water and Sewer	4,021,547	-	4,187,665	-	4,187,665	166,118	
Waste Management	1,286,395	-	1,592,309	-	1,592,309	305,914	
Contracted Repairs and Maintenance - Land/Buildings	18,370,466	-	23,438,869	-	23,438,869	5,068,403	
Contracted Repairs and Maintenance - Equipment	284,051	1,300	282,650	-	283,950	(101)	
Rentals/Leases	6,899,118	3,135	7,508,335	-	7,511,470	612,352	
Other Property Services	6,500	-	6,500	-	6,500	-	
Property Services	\$ 61,296,139	\$ 4,435	\$ 70,994,411	\$ -	\$ 70,998,846	\$ 9,702,707	16%
Pupil Transportation - Contracted	\$ 19,097,173	\$ 15,022,250	\$ 5,399,726	\$ 166,100	\$ 20,588,076	\$ 1,490,903	
Travel Reimbursement	1,145,863	29,468	851,652	148,531	1,029,651	(116,212)	
Field Trips	584,570	157,458	222,268	55,150	434,876	(149,694)	
Transportation Services	\$ 20,827,606	\$ 15,209,176	\$ 6,473,646	\$ 369,781	\$ 22,052,603	\$ 1,224,997	6%
Telephone	\$ 1,850,891	\$ 342,248	\$ 1,520,772	\$ 1,000	\$ 1,864,020	\$ 13,129	
Postage	448,074	1,384	258,826	25,000	285,210	(162,864)	
Telecommunications Services	2,542,717	2,189,798	390,719	-	2,580,517	37,800	
Mobile Communication Costs	700,841	5,400	470,056	22,000	497,456	(203,385)	
Other Communication Services	595	-	595	-	595	-	
Communications	\$ 5,543,118	\$ 2,538,830	\$ 2,640,968	\$ 48,000	\$ 5,227,798	\$ (315,320)	(6%)
Tuition Reimbursements	\$ 243,178	\$ 206,884	\$ 22,072	\$ 10,000	\$ 238,956	\$ (4,222)	
Employee Education Reimbursements	26,170	1,170	25,000	-	26,170	-	
Certification/Licensing Fees	31,497	-	26,996	10,636	37,632	6,135	
Tuition	\$ 300,845	\$ 208,054	\$ 74,068	\$ 20,636	\$ 302,758	\$ 1,913	1%
Membership Dues and Fees	\$ 379,523	\$ -	\$ 355,498	\$ 3,400	\$ 358,898	\$ (20,625)	
Bank Service Fees	4,000	-	2,000	-	2,000	(2,000)	
Assessments/Penalties	104,168	5,389	97,219	-	102,608	(1,560)	
Dues and Fees	\$ 487,691	\$ 5,389	\$ 454,717	\$ 3,400	\$ 463,506	\$ (24,185)	(5%)
Liability Insurance	\$ 1,551,230	\$ -	\$ 1,121,230	\$ -	\$ 1,121,230	\$ (430,000)	
Vehicle Liability Insurance	282,814	163,808	129,006	-	292,814	10,000	
Property Insurance	1,556,009	-	1,685,595	-	1,685,595	129,586	
Judgments Against the Local School Administrative Unit	8,020	-	8,020	-	8,020	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	

Budget by Object Code

Object Code	Budget 2018-19	Proposed Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
Scholastic Accident Insurance	\$ 135,580	\$ -	\$ 144,992	\$ -	\$ 144,992	\$ 9,412	
Other Insurance and Judgments	36,185	31,185	5,000	-	36,185	-	
Insurance and Judgments	\$ 3,577,848	\$ 194,993	\$ 3,101,853	\$ -	\$ 3,296,846	\$ (281,002)	(8%)
Indirect Cost	\$ 6,482,065	\$ -	\$ 1,793,553	\$ 4,280,976	\$ 6,074,529	\$ (407,536)	
Unbudgeted Funds	13,629,284	-	2,863,853	2,747,852	5,611,705	(8,017,579)	
Other Administrative Costs	\$ 20,111,349	\$ -	\$ 4,657,406	\$ 7,028,828	\$ 11,686,234	\$ (8,425,115)	(42%)
PURCHASED SERVICES TOTAL	\$ 168,842,153	\$ 29,506,794	\$ 114,021,482	\$ 17,401,340	\$ 160,929,616	\$ (7,912,537)	(5%)
<i>Percent of Operating Budget</i>	<i>10%</i>	<i>3%</i>	<i>19%</i>	<i>14%</i>	<i>9%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 31,905,949	\$ 6,394,468	\$ 22,826,805	\$ 5,132,701	\$ 34,353,974	\$ 2,448,025	
State Textbooks	380,402	385,703	-	-	385,703	5,301	
Other Textbooks	223,379	212,538	-	-	212,538	(10,841)	
Library Books	379,586	-	13,500	65,000	78,500	(301,086)	
Computer Software and Supplies	4,933,663	930,957	2,987,007	360,193	4,278,157	(655,506)	
School and Office Supplies	\$ 37,822,979	\$ 7,923,666	\$ 25,827,312	\$ 5,557,894	\$ 39,308,872	\$ 1,485,893	4%
Fuel for Facilities	\$ 187,908	\$ -	\$ 199,774	\$ -	\$ 199,774	\$ 11,866	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	11,471,224	2,145,155	8,976,738	-	11,121,893	(349,331)	
Gas/Diesel Fuel	5,935,744	2,090,556	3,863,187	-	5,953,743	17,999	
Oil	132,490	14,200	118,290	-	132,490	-	
Tires and Tubes	694,810	-	694,810	-	694,810	-	
Operational Supplies	\$ 18,422,176	\$ 4,249,911	\$ 13,852,799	\$ -	\$ 18,102,710	\$ (319,466)	(2%)
Food Purchases	\$ 20,977,008	\$ 8,600	\$ 616,938	\$ 20,864,352	\$ 21,489,890	\$ 512,882	
Food Processing Supplies	2,302,474	-	-	2,297,523	2,297,523	(4,951)	
Other Food Purchases	9,535	4,549	4,900	-	9,449	(86)	
Food Supplies	\$ 23,289,017	\$ 13,149	\$ 621,838	\$ 23,161,875	\$ 23,796,862	\$ 507,845	2%
Furniture and Equipment - Inventoried	\$ 2,461,166	\$ 97,600	\$ 78,550	\$ 745,234	\$ 921,384	\$ (1,539,782)	
Computer Equipment - Inventoried	2,562,172	281,407	3,000	1,117,822	1,402,229	(1,159,943)	
Non-Capitalized Equipment	\$ 5,023,338	\$ 379,007	\$ 81,550	\$ 1,863,056	\$ 2,323,613	\$ (2,699,725)	(54%)
SUPPLIES AND MATERIALS TOTAL	\$ 84,557,510	\$ 12,565,733	\$ 40,383,499	\$ 30,582,825	\$ 83,532,057	\$ (1,025,453)	(1%)
<i>Percent of Operating Budget</i>	<i>5%</i>	<i>1%</i>	<i>7%</i>	<i>25%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2018-19	Proposed Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Architects Fees	\$ 110,922	\$ -	\$ 67,000	\$ -	\$ 67,000	\$ (43,922)	
Miscellaneous Contracts and Other Charges	351,122	-	58,004	-	58,004	(293,118)	
Building Contracts	\$ 462,044	\$ -	\$ 125,004	\$ -	\$ 125,004	\$ (337,040)	(73%)
Improvements to New Sites	\$ 122,971	\$ -	\$ -	\$ -	\$ -	\$ (122,971)	
Improvements Other Than Buildings	\$ 122,971	\$ -	\$ -	\$ -	\$ -	\$ (122,971)	(100%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,042,404	\$ 15,000	\$ 352,071	\$ 412,000	\$ 779,071	\$ (263,333)	
Purchase of Computer Hardware - Capitalized	2,440,568	2,440,568	-	-	2,440,568	-	
Equipment	\$ 3,482,972	\$ 2,455,568	\$ 352,071	\$ 412,000	\$ 3,219,639	\$ (263,333)	(8%)
Purchase of Vehicles	\$ 686,898	\$ 335,905	\$ 127,182	\$ 212,257	\$ 675,344	\$ (11,554)	
License and Title Fees	98,648	19,026	79,622	-	98,648	-	
Vehicles	\$ 785,546	\$ 354,931	\$ 206,804	\$ 212,257	\$ 773,992	\$ (11,554)	(1%)
CAPITAL OUTLAY TOTAL	\$ 4,853,533	\$ 2,810,499	\$ 683,879	\$ 624,257	\$ 4,118,635	\$ (734,898)	(15%)
Percent of Operating Budget	<1%	<1%	<1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 33,584,716	\$ -	\$ 40,584,716	\$ -	\$ 40,584,716	\$ 7,000,000	
TRANSFERS TOTAL	\$ 33,584,716	\$ -	\$ 40,584,716	\$ -	\$ 40,584,716	\$ 7,000,000	21%
Percent of Operating Budget	2%	0%	7%	0%	2%		
OPERATING BUDGET	\$ 1,660,055,479	\$ 1,032,471,143	\$ 588,369,769	\$ 123,741,290	\$ 1,744,582,202	\$ 84,526,723	5%
BUILDING PROGRAM	762,029,781	-	472,310,000	-	472,310,000	(289,719,781)	(38%)
TOTAL BUDGET	\$ 2,422,085,260	\$ 1,032,471,143	\$ 1,060,679,769	\$ 123,741,290	\$ 2,216,892,202	\$(205,193,058)	(8%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2018-19	2019-20				
	Total	State	Local	Federal	Total	
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	72.00	48.00	24.00		72.00	0.00
Director and/or Supervisor	4,171.40	168.00	3,843.80	187.20	4,199.00	27.60
Principal/Headmaster	2,270.00	2,296.00	2.00		2,298.00	28.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,716.00	3,699.00	171.00		3,870.00	154.00
Other Assistant Principal Assignment	250.00	250.00			250.00	0.00
Assistant Superintendent	192.00	24.00	168.00		192.00	0.00
	<u>10,695.40</u>	<u>6,509.00</u>	<u>4,208.80</u>	<u>187.20</u>	<u>10,905.00</u>	<u>209.60</u>
Instructional Personnel - Certified						
Teacher	104,494.34	89,460.84	13,245.10	4,106.65	106,812.59	2,318.25
Interim Teacher (paid at non-certified rate)	70.00	40.00	30.00		70.00	0.00
Teacher - ROTC	168.00	66.00	12.00	90.00	168.00	0.00
Teacher - VIF	1,060.00	1,060.00			1,060.00	0.00
Extended Contracts	71.00	3.00	68.00		71.00	0.00
	<u>105,863.34</u>	<u>90,629.84</u>	<u>13,355.10</u>	<u>4,196.65</u>	<u>108,181.59</u>	<u>2,318.25</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	10,247.70	6,690.50	3,958.50	314.50	10,963.50	715.80
Instructional Support II - Advanced Pay Scale	2,059.40	1,945.42	120.40	18.00	2,083.82	24.42
Psychologist	1,266.00	1,033.00	418.00	13.00	1,464.00	198.00
Instructional Facilitator	4,402.40	1,352.70	1,134.50	2,000.80	4,488.00	85.60
	<u>17,975.50</u>	<u>11,021.62</u>	<u>5,631.40</u>	<u>2,346.30</u>	<u>18,999.32</u>	<u>1,023.82</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	465.50	464.00	1.50		465.50	0.00
Instructional Assistant - NCLB	24,664.64	20,780.75	1,279.86	3,139.28	25,199.89	535.25
Interpreter, Brailist, Translator, Education Interpreter	391.00	347.00	24.00	20.00	391.00	0.00
Therapist	932.60	913.20	71.60		984.80	52.20
School-Based Specialist	193.75		130.00	58.25	188.25	(5.50)
Monitor	1,866.85		2,024.35		2,024.35	157.50
	<u>28,514.34</u>	<u>22,504.95</u>	<u>3,531.31</u>	<u>3,217.53</u>	<u>29,253.79</u>	<u>739.45</u>
Technical and Administrative Support Personnel						
Office Support	11,865.56	9,875.15	2,105.61	97.80	12,078.56	213.00
Technician	876.00		876.00		876.00	0.00
Administrative Specialist (Central Support)	732.00	168.00	648.00	12.00	828.00	96.00
	<u>13,473.56</u>	<u>10,043.15</u>	<u>3,629.61</u>	<u>109.80</u>	<u>13,782.56</u>	<u>309.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2018-19	2019-20				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	11,789.10	12,099.10	324.00		12,423.10	634.00
Custodian	5,410.80	5,548.80	6.00		5,554.80	144.00
Cafeteria Worker	6,867.00		7,046.00		7,046.00	179.00
Skilled Trades	4,260.00	1,956.00	2,316.00		4,272.00	12.00
Manager	2,739.00	180.00	2,597.00		2,777.00	38.00
	31,065.90	19,783.90	12,289.00	0.00	32,072.90	1,007.00
Total Months of Employment	207,588.04	160,492.46	42,645.22	10,057.48	213,195.16	5,607.12
Months Assigned Directly to Schools	170,530.60	138,605.34	27,846.93	8,409.43	174,861.70	4,331.10
Months Budgeted Centrally but Working in Schools						
Operations Support	18,345.95	13,377.10	5,952.35		19,329.45	983.50
Academic Advancement	7,713.13	5,302.82	1,422.58	1,159.05	7,884.45	171.32
Technology Services	658.00	156.00	586.00		742.00	84.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	26,729.08	18,835.92	7,960.93	1,171.05	27,967.90	1,238.82
School-Based Months	197,259.68	157,441.26	35,807.86	9,580.48	202,829.60	5,569.92
	95%				95%	
Central Services Months						
Operations Support	5,585.56	2,190.00	3,383.56	36.00	5,609.56	24.00
Academic Advancement	2,066.80	489.20	1,221.80	357.00	2,068.00	1.20
Chief of Schools	564.00	192.00	360.00		552.00	(12.00)
Technology Services	768.00	48.00	720.00	12.00	780.00	12.00
Communications	480.00	36.00	444.00		480.00	0.00
Superintendent's Office	108.00	24.00	84.00		108.00	0.00
Chief of Staff and Strategic Planning	756.00	72.00	624.00	72.00	768.00	12.00
Central Services Months	10,328.36	3,051.20	6,837.36	477.00	10,365.56	37.20
	5%				5%	
Total Months of Employment	207,588.04	160,492.46	42,645.22	10,057.48	213,195.16	5,607.12

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Administrative Personnel				
<i>Director and/or Supervisor</i>				
141	Risk Management and Safety Administrator	12.00		12.00
143	Human Resources Staff to Support High Needs Schools		12.00	12.00
147	Elementary Support Model	(12.00)		(12.00)
152	Fiscal Compliance Title I Senior Administrator		12.00	12.00
157	Office of Professional Learning Senior Administrator	12.00		12.00
195	Triangle Community Foundation	(6.00)		(6.00)
195	Magnet School		(2.40)	(2.40)
		0.00	6.00	21.60
<i>Principal/Headmaster</i>				
72	School-Based Administrators	48.00		48.00
74	New Schools - Early Hires and Professional Learning	(12.00)	(8.00)	(20.00)
		36.00	(8.00)	0.00
<i>Assistant Principal (non-teaching)</i>				
72	School-Based Administrators	9.00	58.00	67.00
74	New Schools - Early Hires and Professional Learning		(1.00)	(1.00)
151	Assistant Principal - Elementary Formula Change		88.00	88.00
		9.00	145.00	0.00
<i>Assistant Superintendent</i>				
139	New Area Superintendent	12.00		12.00
147	Elementary Support Model	(12.00)		(12.00)
		0.00	0.00	0.00
Subtotal - Administrative Personnel				
		45.00	143.00	21.60
Instructional Personnel - Certified				
<i>Teacher</i>				
66	Class Size Phase-In	808.00	662.00	1,470.00
71	Teacher - Regular Classroom - Middle School Formula Change		111.25	111.25
75	Academically/Intellectually Gifted (AIG) Teachers	(3.00)	27.00	24.00
79	Career Technical Education (CTE) Months of Employment	31.00		31.00
80	GradPoint Teacher	10.00		10.00
84	Intervention Teachers (K-8)	27.00		27.00
86	Middle School Foreign Language Teacher		8.00	8.00
87	Middle School Year-Round		(12.00)	(12.00)
88	Program Enhancement Teachers		11.00	11.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
90	Special Education Teachers and Instructional Assistants - New Schools	160.00			160.00
91	Alternative Learning Center (ALC) Teachers	18.00			18.00
105	Teachers - Regular Classroom	(15.00)	400.00		385.00
110	Limited English Proficiency (LEP) Months of Employment (MOE)	56.25	23.75		80.00
120	Special Education Teachers and Instructional Assistants			180.00	180.00
123	Preschool Special Education Teachers and Instructional Assistants		30.00	30.00	60.00
145	One-Time Costs in 2018-19		(245.00)		(245.00)
		1,092.25	1,016.00	210.00	2,318.25
Subtotal - Instructional Personnel - Certified		1,092.25	1,016.00	210.00	2,318.25
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
<i>Instructional Support I - Regular Teacher Pay Scale</i>					
79	Career Technical Education (CTE) Months of Employment	15.00			15.00
81	High School Intervention Coordinator	5.00			5.00
89	Southeast Raleigh Elementary School		27.00		27.00
93	School Social Workers		19.00		19.00
94	Student Assistance Program (SAP) Coordinator	10.00			10.00
103	School Library Media Coordinators		48.00		48.00
114	School Counselors		27.00		27.00
154	School Support for Social Emotional Learning	606.00			606.00
180	John Rex Endowment Positive Parenting Expansion		(0.50)		(0.50)
183	Medicaid Administrative Outreach Program			(7.00)	(7.00)
185	Parents As Teachers - Smart Start		1.80		1.80
187	Smart Start Triple P		0.50		0.50
195	Kellogg Foundation		(36.00)		(36.00)
		636.00	86.80	(7.00)	715.80
<i>Instructional Support II - Advanced Pay Scale</i>					
117	Audiologists	7.32			7.32
122	Speech-Language Pathologists	17.10			17.10
		24.42	0.00	0.00	24.42
<i>Psychologist</i>					
92	School Psychologists		22.00		22.00
154	School Support for Social Emotional Learning	176.00			176.00
		176.00	22.00	0.00	198.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	<i>Instructional Facilitator</i>				
82	Instructional Facilitators (K-8)		14.00		14.00
85	Literacy Coach (K-2)		10.00		10.00
139	New Area Superintendent		12.00		12.00
145	One-Time Costs in 2018-19		(5.00)		(5.00)
147	Elementary Support Model		(12.00)		(12.00)
148	School Support Model		(20.00)		(20.00)
153	Interventionists			99.00	99.00
195	Digital Promise Grant		(10.00)		(10.00)
195	Magnet School			(2.40)	(2.40)
		0.00	(11.00)	96.60	85.60
	Subtotal - Instructional Support Personnel - Certified	836.42	97.80	89.60	1,023.82
	Instructional Support Personnel - Non-Certified				
	<i>Instructional Assistant - NCLB</i>				
90	Special Education Teachers and Instructional Assistants - New Schools			55.80	55.80
106	Instructional Assistants - Regular Classroom	47.00			47.00
120	Special Education Teachers and Instructional Assistants	139.50	18.60	260.40	418.50
123	Preschool Special Education Teachers and Instructional Assistants		46.50	27.90	74.40
145	One-Time Costs in 2018-19		(60.45)		(60.45)
		186.50	4.65	344.10	535.25
	<i>Therapist</i>				
118	Occupational Therapists	52.20			52.20
		52.20	0.00	0.00	52.20
	<i>School-Based Specialist</i>				
195	Digital Promise Grant		(5.50)		(5.50)
		0.00	(5.50)	0.00	(5.50)
	<i>Monitor</i>				
124	Exceptional Children (EC) Operations Personnel		157.50		157.50
		0.00	157.50	0.00	157.50
	Subtotal - Instructional Support Personnel - Non-Certified	238.70	156.65	344.10	739.45

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Total	
Technical and Administrative Support Personnel					
Office Support					
73	Clerical Support	10.00	203.00	213.00	
74	New Schools - Early Hires and Professional Learning		(31.00)	(31.00)	
124	Exceptional Children (EC) Operations Personnel		36.00	36.00	
139	New Area Superintendent	12.00		12.00	
145	One-Time Costs in 2018-19		(5.00)	(5.00)	
147	Elementary Support Model	(12.00)		(12.00)	
		10.00	203.00	0.00	213.00
Administrative Specialist (Central Support)					
144	Instructional Support Technicians		84.00	84.00	
159	Security Specialist		12.00	12.00	
		0.00	96.00	0.00	96.00
Subtotal - Technical and Administrative Support Personnel		10.00	299.00	0.00	309.00
Operational Support Personnel					
Driver					
98	Bus Drivers	502.00	132.00		634.00
		502.00	132.00	0.00	634.00
Custodian					
100	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	144.00			144.00
		144.00	0.00	0.00	144.00
Cafeteria Worker					
97	Child Nutrition Services Positions for New Schools		179.00		179.00
		0.00	179.00	0.00	179.00
Skilled Trades					
124	Exceptional Children (EC) Operations Personnel		12.00		12.00
		0.00	12.00	0.00	12.00
Manager					
97	Child Nutrition Services Positions for New Schools		38.00		38.00
		0.00	38.00	0.00	38.00
Subtotal - Operational Support Personnel		646.00	361.00	0.00	1,007.00
Total		2,868.37	2,073.45	665.30	5,607.12

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Months By Cost Center				
School-Based Months (0000 - 0799)	2,162.85	1,621.15	547.10	4,331.10
Central Services School-Based Months (0800 - 0899)	705.52	434.30	99.00	1,238.82
Central Services Months (0900 - 0999)	0.00	18.00	19.20	37.20
Total	<u>2,868.37</u>	<u>2,073.45</u>	<u>665.30</u>	<u>5,607.12</u>



FUNDING REQUESTS

FUNDING REQUESTS

Funding Requests

Introduction

The Wake County Public School System's budget process emphasizes aligning resources as needed to support the system's strategic plan. Budget managers submit funding requests to propose changes to the current year budget that are conducive to accomplishing the system's strategic objectives.

Chief officers review funding requests for their divisions and determine which requests to submit for consideration for the Superintendent's Proposed Budget. The superintendent and chief officers meet in multiple work sessions to prioritize requests across all divisions to prepare a proposed budget for the superintendent.

This section of the budget includes all funding requests included in the proposed budget. Each request shows increases or decreases recommended for the next fiscal year.

Categories

Funding requests are organized into the following categories to indicate the reason for the budget adjustment:

- Legislative Impact
- New Schools and School Changes
- Growth
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

Areas

Within each category, requests are grouped together in the following areas:

- Systemwide
- Schools
- Academic Advancement
- Area Superintendent
- Academics
- Special Education
- Student Services
- Chief of Staff and Strategic Planning
- Communications
- Child Nutrition
- Transportation
- Facilities
- Maintenance and Operations
- Administrative Services
- Human Resources
- Technology

Employment Lengths

Several funding requests include an increase in Months of Employment (MOE). Different positions have different employment lengths. The chart below shows typical employment lengths for common position types.

Position	MOE
Principal	12.00
Assistant Principal	11.00 or 12.00
Teacher	10.00
Instructional Assistant	9.30
Bus Driver	10.00
Non-Certified Staff	12.00

Funding Requests

Calculations

Funding requests show a total cost for the requested Months of Employment (MOE) for each position type. The amount includes the base pay, supplement (if applicable), social security, retirement, hospital, and dental costs. The state does not pay the supplement or dental costs; therefore, there is a local cost for months added to the state budget. The base pay amount is estimated based on the beginning salary per the North Carolina Department of Public Instruction.

The following is an example of how the total cost for a teacher (10 MOE) is calculated, along with the breakdown of state and local costs for months added to the state budget:

	State Cost	Local Cost	Total Cost
Base Pay	\$ 35,000	\$ -	\$ 35,000
Supplement (\$621.25/month)	-	6,213	6,213
Social Security (7.65%)	2,678	475	3,153
Retirement (19.57%)	6,850	1,216	8,066
Hospital (\$6,330/year)	6,330	-	6,330
Dental (\$290/year)	-	290	290
Total	\$ 50,858	\$ 8,194	\$ 59,052

One-Time Costs

Some funding requests include one-time costs, which means the increase to the budget will occur for one year only and will be removed the subsequent year. Usually, this occurs when new positions are being created and there are costs for new computers or setting up a new work area. The following one-time costs are included in this proposed budget:

Funding Request Name and Description	Amount
• Academically/Intellectually Gifted (AIG) Teachers (laptops)	\$ 1,600
• Special Education Teachers and Instructional Assistants - New Schools (laptops)	12,800
• School Psychologists (laptops)	1,200
• School Social Workers (laptops)	1,200
• Voice and WAN Services (phone handsets, hosted VOIP services, construction cost, and laptops for psychologists and social workers)	47,436
• Limited English Proficiency (LEP) Months of Employment (MOE) (laptops)	6,400
• Audiologists (laptop)	800
• Occupational Therapists (laptops and supplies)	4,000
• Special Education Teachers and Instructional Assistants (laptops)	14,400
• Speech-Language Pathologists (laptops)	1,600
• Risk Management and Safety Administrator (supplies and office space)	6,200
• Instructional Support Technicians (laptops)	5,600
• Office of Professional Learning Senior Administrator (cubicle space and laptop)	3,800
	\$ 107,036

Legislative Impact

Charter Schools

Area

Systemwide

Description

In accordance with General Statute 115C-238.29H, local current expense revenues are distributed to charter schools based on the number of charter school students. This request includes an estimated 18 percent increase in cost for the 2019-20 school year. The amount of increase will depend on student membership of Wake County Public School System students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a prorata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, tuition and fees, and red light camera fines.

Charter schools project an increase of 1,469 Wake County students. The proposed budget includes an increase of \$7 million for 2019-20. There is a potential risk costs could be higher than this estimate which is noted in the Potential Risks section.

The following shows the increase in charter school students and costs since 2011-12.

	Charter School Membership	Local Funds Paid to Charter Schools	Increase from Previous Year			
			Charter School Membership		Cost	
2019-20	*15,276	*\$44,994,616	*1,469	*11%	*\$7,000,000	*18%
2018-19	13,807	*\$37,994,616	1,555	13%	*\$8,359,059	*28%
2017-18	12,252	\$29,635,557	1,438	13%	\$4,135,737	16%
2016-17	10,814	\$25,499,820	981	10%	\$2,866,901	13%
2015-16	9,833	\$22,632,919	1,239	14%	\$4,775,375	27%
2014-15	8,594	\$17,857,544	1,826	27%	\$4,095,897	30%
2013-14	6,768	\$13,761,647	436	7%	\$1,047,124	8%
2012-13	6,332	\$12,714,523	559	10%	\$752,493	6%
2011-12	5,773	\$11,962,030	375	7%	\$379,133	3%

*estimated

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 7,000,000
Total	-	\$ 7,000,000

Legislative Impact

Class Size Phase-In

Area

Systemwide

Description

North Carolina House Bill (HB) 90 initiates a four-year phase-in of the class size requirements for kindergarten through grade 3. Additionally, a new allotment for program enhancement teachers will be phased in over the four-year term with each year adding 25 percent of the full allotment. The state's prescribed program enhancement teacher-student ratio is 1:191. In 2019-20, the incremental allotment of 50 percent will equate to an additional allotment of 808 Months of Employment (MOE) for program enhancement teachers in the Wake County Public School System (WCPSS). The total increase in MOE needed for the following proposed formula is 1,470; therefore, local funding will cover 662 MOE.

Grade	Current Formula	Proposed Formula
K	1 to 19.5	1 to 18
1	1 to 19	1 to 16
2-3	1 to 19.25	1 to 20
4-5 Multi-Track Year-Round	1 to 24.2	1 to 24.5
4-5 Traditional and Single-Track Year-Round	1 to 25.7	1 to 24.5

	Class Size Phase-In Cost					
	2019-20		2020-21		2021-22	
	MOE	Cost	MOE	Cost	MOE	Cost
State	808.00	\$4,109,246	808.00	\$4,109,246	808.00	\$4,109,246
Local	662.00	\$4,571,138	222.00	\$1,972,927	462.00	\$3,390,132
Total	1,470.00	\$8,680,384	1,030.00	\$6,082,173	1,270.00	\$7,499,378

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Teachers				
State MOE	808.00	\$ 4,109,246	\$ 662,013	\$ 4,771,259
Local MOE	662.00		3,909,125	3,909,125
Total	1,470.00	\$ 4,109,246	\$ 4,571,138	\$ 8,680,384

Legislative Impact

Employer Matching Rate Increases

Area

Systemwide

Description

The legislature determines the employer contribution rates for retirement and the State Health Plan. They will determine the rates for 2019-20 during their long session this spring. It is likely the rates will increase from the current year. The Wake County Public School System (WCPSS) staff discussed estimates for rates for 2019-20 with other finance officers in the region. At this time, WCPSS is estimating the employer matching retirement at a rate of 19.57 percent and employer matching hospitalization at a rate of \$6,330 per year.

In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percent employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and must be employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance System.

Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources.

If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost.

Self-supporting programs such as enterprise or fee driven programs, grants, and contracts cover the employee matching benefits for employees in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.

Employer Matching Rate Increases from 2018-19 to 2019-20:

- Retirement rate increase from 18.86 percent to 19.57 percent
- Hospitalization rate increase from \$6,104 to \$6,330 per year

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Increase		\$ 4,593,115	\$ 1,702,494	\$ 6,295,609
Hospitalization Increase		3,003,377	467,012	3,470,389
Total	-	\$ 7,596,492	\$ 2,169,506	\$ 9,765,998

Legislative Impact

Salary Increase - Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 5 percent for certified personnel. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this case is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments	Description	MOE	State	Local	Total
	Salary Increase		\$ 31,306,544	\$ 4,206,361	\$ 35,512,905
	Total	-	\$ 31,306,544	\$ 4,206,361	\$ 35,512,905

Legislative Impact

Salary Increase - Non-Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase which is the greater of \$500 or 1.5 percent for all non-certified staff. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments	Description	MOE	State	Local	Total
	Salary Increase		\$ 3,164,596	\$ 937,570	\$ 4,102,166
	Total	-	\$ 3,164,596	\$ 937,570	\$ 4,102,166

Legislative Impact

Salary Increase - School-Based Administrators

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 5 percent for principals and assistant principals. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this case is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 2,753,423	\$ 18,702	\$ 2,772,125
Total	-	\$ 2,753,423	\$ 18,702	\$ 2,772,125

Legislative Impact

Teacher - Regular Classroom - Middle School Formula Change

Area

Systemwide

Description

The Wake County Public School System (WCPSS) proposes to align with the state allotment formula for middle school classroom teachers.

Eliminate current funding formulas:

- **WCPSS ADM Teacher:** $\text{Integer}((\text{Grade 6} + \text{Grade 7} + \text{Grade 8})/25.12)*10$
- **WCPSS MS Teaming fixed allotment:** 9.25 Months of Employment (MOE) to middle schools; 11.25 MOE to multi-track year-round middle schools. No allotment to alternative schools.
- **WCPSS MS Program Enhancement:** 1 MOE:66 students enrolled in grades 6-8 (rounded down). Plus 1 additional MOE for each multi-track year-round school. After applying the formula, small schools (including Hilburn, Wake Young Men's and Women's Academies) may be able to receive additional MOE if enrollment is 500 or under. This allotment will be based on the 10th day of school enrollment.

New formula to align with the state:

- **State Formula:** $\text{Integer}(\text{Grade 6}/24 + (\text{Grade 7} + \text{Grade 8})/23)*10$
 - » Grade 6 - one position per 24 Average Daily Membership (ADM); Grade 7 and 8 - one position per 23 ADM.

Current Formula MOE

ADM Teacher	14,770.00
Middle School Teaming	378.75
Middle School Program Enhancement	<u>560.00</u>
	15,708.75

State Formula MOE 15,820.00

Local MOE needed to meet state formula 111.25

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	111.25	\$ 656,933
Total	111.25	\$ 656,933

New Schools and School Changes

School-Based Administrators

Area	Schools
Description	Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas.

Funding Formula	Principal Schools with at least 100 or more pupils in average daily membership or at least seven state-paid teachers or instructional support personnel receive 12 state-funded principal MOE.
------------------------	---

Assistant Principal (AP)

The state will allot MOE for 2019-20 based on the projected student membership of 161,030. The estimated state allotment for APs is 1,634 MOE, which is an increase of 9 MOE. AP months will be allotted to schools based on the following formula:

Day 10 Student Count	Traditional/Modified/ Single-Track	Multi-Track Year-Round
Elementary Schools		
0 - 1,099	11 MOE	12 MOE
1,100 +	22 MOE	23 MOE
Middle Schools		
0 - 599	11 MOE	12 MOE
600 - 749	22 MOE	23 MOE
750 +	33 MOE	34 MOE
High Schools		
0 - 699	12 MOE	
700 - 1,649	24 MOE	
1,650 - 2,399	46 MOE	
2,400 +	57 MOE	

Proposed Funding	New Schools/Calendar Changes	Principal	AP
	Parkside ES	12 MOE	12 MOE
	Southeast Raleigh ES	12 MOE	11 MOE
	Alston Ridge MS	12 MOE	23 MOE
	Green Level HS	12 MOE	24 MOE
	Calendar Changes		(3) MOE
	MOE Needed in 2019-20	48 MOE	67 MOE

Strategic Objective	Learning & Teaching
----------------------------	---------------------

Budget Adjustments	Description	MOE	State	Local	Total
	Principal - State MOE	48.00	\$ 390,625	\$ 191,104	\$ 581,729
	Assistant Principal - State MOE	9.00	74,457	15,483	89,940
	Assistant Principal - Local MOE	58.00		570,048	570,048
	Total	115.00	\$ 465,082	\$ 776,635	\$ 1,241,717

New Schools and School Changes

Clerical Support

Area	Schools
Description	Funding for schools is determined by school level, calendar, and day 10 student membership. Elementary School (ES) Base Formula is 34 Months of Employment (MOE): 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 750 students and 10 MOE for schools exceeding 1,000 students. Multi-track year-round schools receive 12 MOE clerical assistant and are adjusted by 6 and 12 MOE. Middle School (MS) Base Formula is 58 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,100 students, 10 MOE for schools exceeding 1,300 students, and 15 MOE for schools exceeding 1,600 students. Multi-track year-round schools receive 12 MOE receptionist and clerical assistant MOE and are adjusted by 6, 12, and 18 MOE. High School (HS) Base Formula is 89 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 12 MOE registrar, 11 MOE secretary, 30 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,500 students, 10 MOE for schools exceeding 1,800 students, 15 MOE for schools exceeding 2,100 students, and 20 MOE for schools exceeding 2,400 students.
Proposed Funding	Proposed funding includes the base MOE for Southeast Raleigh ES (34 MOE), Parkside ES (36 MOE), Alston Ridge MS (60 MOE), and Green Level HS (89 MOE) opening in 2019-20. Proposed funding also includes a decrease of (2 MOE) clerical assistant at Durant Road ES, (2 MOE) receptionist at Durant Road MS, and (2 MOE) receptionist at East Cary MS due to calendar changes from multi-track year-round to single-track year-round and traditional calendars.
Strategic Objective	Human Capital

Budget Adjustments	Description	MOE	State	Local	Total
	Clerical Support - State MOE	10.00	\$ 32,346	\$ 290	\$ 32,636
	Clerical Support - Local MOE	203.00		756,055	756,055
	Total	213.00	\$ 32,346	\$ 756,345	\$ 788,691

New Schools and School Changes

New Schools - Early Hires and Professional Learning

Area **Schools**

Description New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. Schools opening in 2019-20 will receive funding for staff development, and schools opening in 2020-21 will receive funding for early hires and task assignment.

New Schools

Opening in 2019-20	Opening in 2020-21
Parkside Elementary Southeast Raleigh Elementary Alston Ridge Middle Green Level High	South Lakes Elementary

The state will fund four early hire principal Months of Employment (MOE) for the new school opening in 2020-21.

Funding Formula

Allotments will be distributed based on the following chart:

	Elementary	Middle	High
Early Hires (year 1)	6 MOE Principal 6 MOE Lead 6 MOE Secretary	6 MOE Principal 6 MOE Lead 6 MOE Secretary 6 MOE Data Manager	6 MOE Principal 6 MOE Lead 6 MOE Secretary 6 MOE Data Manager
Task Assignment (year 1)	\$31,000	\$41,000	\$42,000
Staff Development (year 2 - school opens)	\$10,000	\$10,000	\$10,000

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
South Lakes ES				
Principal - State MOE	4.00	\$ 35,012	\$ 12,931	\$ 47,943
Principal - Local MOE	2.00		23,972	23,972
Lead Secretary - Local MOE	6.00		24,623	24,623
Task Assignment			31,000	31,000
Staff Development Dollars			40,000	40,000
Remove Current Budget	(64.00)	(138,963)	(535,426)	(674,389)
Total	(52.00)	\$ (103,951)	\$ (402,900)	\$ (506,851)

New Schools and School Changes

Academically/Intellectually Gifted (AIG) Teachers

Area	Academics
Description	AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the underrepresented populations, K-12, nor enough months to support each school.
Funding Formula	State Formula: Each Local Education Agency (LEA) receives \$1,340.97 per child for 4 percent of average daily membership regardless of the number of children identified as academically or intellectually gifted in the LEA (2019-20 projected budget = \$8,637,456). With the anticipated enrollment for 2019-20, state revenue would decrease by \$17,307. The cost of a state teacher month of employment is \$5,038. There is a projected decrease in state funding for 2019-20 (current 2018-19 budget: \$8,654,763 less projected 2019-20 budget: 8,637,456.) The decrease in state funds divided by one teacher state month (\$17,307/\$5,038) equals a decrease of 3 MOE. Wake County Public School System (WCPSS) Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 15 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted.
Proposed Funding	The proposed AIG teacher positions for new schools opening is 24 MOE (Parkside ES - 6 MOE, Southeast Raleigh ES - 6 MOE, and Alston Ridge MS - 12 MOE). The total 2019-20 local request is 27 MOE (24 MOE for new schools and 3 MOE due to a reduction in state ADM funding).
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
AIG Teacher				
State MOE	(3.00)	\$ (17,307)	\$ (2,942)	\$ (20,249)
Local MOE - State Reduction	3.00		20,249	20,249
Local MOE - New Schools	24.00		141,721	141,721
Laptop (one-time cost)			1,600	1,600
Total	24.00	\$ (17,307)	\$ 160,628	\$ 143,321

New Schools and School Changes

AdvancED Accreditation and Membership Fees

Area Academics

Description On an annual basis, the Wake County Public School System is required to pay \$750 per high school for AdvancEd membership dues and fees.

This \$750 request for AdvancEd membership dues and fees is for Green Level High School, which is opening in the 2019-20 school year.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Membership Dues and Fees		\$ 750
Total	-	\$ 750

New Schools and School Changes

Area Superintendent Non-Personnel Budgets

Area **Academics**

Description Each area superintendent has a non-personnel operating budget of \$775 per school in their area. This request is to increase funding for the areas with the following new schools: Parkside Elementary, Southeast Raleigh Elementary, Alston Ridge Middle, and Green Level High School (4 new schools x \$775 = \$3,100).

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	Local
	Non-Personnel Budgets		\$ 3,100
	Total	-	\$ 3,100

New Schools and School Changes

Athletics

Area

Academics

Description

Swim and Dive Rental Fees: The Athletics program seeks to promote an ever increasing growth of opportunities for all students. The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS) with swim teams at 23 high schools with approximately 50-60 students on each team. For these teams to practice and compete, the district must rent pool space as there are no facilities in the schools. With the opening of Green Level High in 2019, there will be swim teams at 24 high schools. The annual cost for each high school is \$6,363.

Athletic Supplies: Currently, each middle school receives \$2,620 and each high school receives \$897. High schools use this money to pay for catastrophic insurance for athletes and to help cover the costs of security. Middle schools use these funds as their primary money source in paying for many athletic costs such as equipment and officials. The total request for additional funding for athletic supplies is \$3,517 for Alston Ridge Middle and Green Level High.

Field Marking Paint: WCPSS provides opportunities for students to participate in interscholastic athletics at 23 high schools and 34 middle schools. We provide field marking paint for all schools to begin the fall season each year. Current funding provides approximately \$1,500 for each high school and \$600 for each middle school participating in athletics. An additional \$2,100 is needed due to the addition of Alston Ridge Middle and Green Level High.

Booking Fees: WCPSS pays for the booking fees for middle school athletics in the sports of football, soccer, volleyball, and softball. The current funding structure provides \$450 for the existing 34 middle schools participating in athletics. An additional \$450 is needed for Alston Ridge Middle.

Ice Machine Fees: Middle schools and high schools use these funds for ice machine maintenance for athletic programs. Each middle school receives \$700, and each high school receives \$1,400. Alston Ridge Middle and Green Level High need funds for ice machine maintenance.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Swim and Dive Rental Fees		\$ 6,363
Athletic Supplies		3,517
Field Marking Paint		2,100
Ice Machine Fees		2,100
Booking Fees		450
Total	-	\$ 14,530

New Schools and School Changes

Career Technical Education (CTE) Months of Employment

Area	Academics								
Description	State CTE Months of Employment (MOE) are used for employing personnel in a local school administrative unit to provide instructional services in grades 6-12 for CTE programs identified as: Agriculture, Business Finance and Information Technology, Career Development, Family and Consumer Sciences, Health Sciences, Marketing and Entrepreneurship, Technology Engineering and Design, Trade and Industrial Education, Career Development Coordination, Instructional Management, and Special Populations Coordination. Local school administrative units must develop a local plan for CTE which meets the vocational needs of students. The North Carolina Department of Public Instruction (NCDPI) must approve the plan. Personnel employed through MOE must be licensed in the CTE area in which they are teaching and/or assigned. Currently employed, tenured staff must be placed before new staff is hired.								
Funding Formula	State Formula: NCDPI allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in grades 8-12, which averages to a ratio of 1:9.033. 2019-20 enrollment in grades 8-12 is projected at 63,129 (63,129/9.033 + base 50 MOE = 7,039). NCDPI allows transfers of CTE MOE to non-CTE budget codes up to the amount of increase in allotment.								
Proposed Funding	The Wake County Public School System (WCPSS) allots MOE to schools based on total school enrollment, CTE course enrollment, and the feasibility to accommodate new programs. For 2019-20, an additional 146 MOE will be needed for new schools: - Alston Ridge Middle School – 48 MOE (42 MOE for CTE teachers and 6 MOE for Career Development Coordinator(CDC)) - Green Level High School – 102 MOE (92 MOE for CTE teachers and 10 MOE for CDC) <table> <tr> <td>Projected State CTE Base MOE for 2019-20</td><td>7,039.00</td></tr> <tr> <td>Less 2018-19 allotment to schools</td><td>(6,909.00)</td></tr> <tr> <td>Less 2018-19 central services positions</td><td>(84.00)</td></tr> <tr> <td>Available State CTE MOE for 2019-20</td><td><u><u>46.00</u></u></td></tr> </table> For the total 2019-20 increase of 150 MOE for new schools, 46 MOE will come from additional state CTE months and 104 MOE in lapsed salary CTE months.	Projected State CTE Base MOE for 2019-20	7,039.00	Less 2018-19 allotment to schools	(6,909.00)	Less 2018-19 central services positions	(84.00)	Available State CTE MOE for 2019-20	<u><u>46.00</u></u>
Projected State CTE Base MOE for 2019-20	7,039.00								
Less 2018-19 allotment to schools	(6,909.00)								
Less 2018-19 central services positions	(84.00)								
Available State CTE MOE for 2019-20	<u><u>46.00</u></u>								
Strategic Objectives	Learning & Teaching and Achievement								

Budget Adjustments

Description	MOE	State	Local	Total
CTE State MOE	46.00	\$ 253,523	\$ 40,739	\$ 294,262
Total	46.00	\$ 253,523	\$ 40,739	\$ 294,262

New Schools and School Changes

GradPoint Teacher

Area

Academics

Description

GradPoint provides intervention and remediation services for identified students to complete requirements for graduation. GradPoint provides opportunities for students to 1) retake courses in which they did not receive a passing grade, 2) take courses required for graduation that may not be otherwise available to the student, and 3) receive additional support for courses in which they are having difficulty.

A certified teacher provides management for the program and support for the students. Each high school receives one full-time GradPoint person equaling 10 Months of Employment (MOE). This request is for 10 MOE for the new high school (Green Level High School).

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
GradPoint Teacher	10.00	\$ 50,858	\$ 8,194	\$ 59,052
Total	10.00	\$ 50,858	\$ 8,194	\$ 59,052

New Schools and School Changes

High School Intervention Coordinator

Area

Academics

Description

High school intervention coordinators support teachers working with students needing Tier II and Tier III supports. Principals shall not assign direct teaching responsibilities to intervention coordinators. Intervention coordinators lead site-based intervention teams as outlined in the K-12 Intervention Supporting Document. Intervention coordinators collaborate with school administrators and other stakeholders to problem solve appropriate services in tracking progress of “At-Risk/At-Promise” students within the Multi-Tiered Systems of Support (MTSS) framework.

Coordinators shall case manage students to improve outcomes leading to on time graduation aligned to Wake County’s 2020 Strategic Plan, indicating that 95 percent of its students will be ready for productive citizenship as well as higher education or a career.

These strategies include focusing on over-age 9th, 10th, and 11th graders, credit recovery opportunities and intentional scheduling to improve graduation rates.

High school intervention coordinators must have teacher certification and be paid on the appropriate teacher salary schedule.

Funding Formula

Formula: The base allotment is 5 Months of Employment (MOE) for each large high school and 2.5 MOE for small learning community high schools and Longview. Additional allotments may be assigned based upon graduation rates and reading performance data of rising 9th grade students (as determined by High School Programs and Intervention Services). All intervention positions are terminating at the end of the budget year.

Proposed Funding

This is a request for 5 MOE for a high school intervention coordinator at the new Green Level High School. The MOE was based on the MOE average of the four nearest high schools.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Intervention Coordinator	5.00	\$ 25,429	\$ 4,097	\$ 29,526
Total	5.00	\$ 25,429	\$ 4,097	\$ 29,526

New Schools and School Changes

Instructional Facilitators (K-8)

Area

Academics

Description

Instructional facilitators provide communication between the Elementary School Programs/ Middle School Programs and the school. They support the classroom teacher in implementing best instructional practices.

Instructional facilitators also coordinate and conduct staff development. They report and are evaluated by the principal or school designee. Instructional facilitator Months of Employment (MOE) cannot be converted.

The formula for allotting MOE to elementary and middle schools is 5 MOE for traditional, modified, and single-track year-round calendars and 6 MOE for multi-track year-round calendar schools.

Parkside Elementary will receive 6 MOE, Southeast Elementary will receive 5 MOE, and Alston Ridge Middle will receive 6 MOE for a total of 17 MOE.

The decrease for calendar changes is 3 MOE based on the following schools decreasing 1 MOE for changing from multi-track year-round calendars to single-track and traditional calendars: Durant Road Elementary, Durant Road Middle, and East Cary MS.

The total request for 2019-20 is 14 MOE (17 MOE for new schools less 3 MOE for calendar changes).

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Instructional Facilitators	14.00	\$ 82,672
Total	14.00	\$ 82,672

New Schools and School Changes

Instrument Repair

Area

Academics

Description

Each year the Wake County Public School System allocates \$1,000 to each middle and high school to accommodate instrument repair and an additional \$750 for each school operating a strings program for repair of school-owned instruments.

This request is for \$750 for Alston Ridge Middle and \$875 for Green Level High, both opening for the 2019-20 school year, and an increase for South Garner High for \$125 and Apex Friendship Middle for \$250 to bring them to the full allotment.

New school amounts are pro-rated based on the reduced initial capacity of the school. Additional funding will be requested in future years to bring both allocations to the standard baseline amount when the schools are operating at full enrollment capacity.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Instrument Repair		\$ 2,000
Total	-	\$ 2,000

New Schools and School Changes

Intervention Teachers (K-8)

Area

Academics

Description

We are requesting additional Months of Employment (MOE) for the three schools (one middle and two elementary) opening in the 2019-20 school year. Using the tiered system below, we are requesting a total of 27 MOE.

- Parkside Elementary – 6 MOE
- Southeast Raleigh Elementary – 10 MOE
- Alston Ridge Middle – 11 MOE

For K-5, we took the Beginning of Year (BOY) mClass composite (K-3) not-proficient percentage with the End of Year (EOY) End of Grade (EOG) (3-5) not-proficient percentage. By using these measures, the performance in all grades is being considered. The BOY mClass percentage is reflective of current (2018-19 school year) students. We averaged these two percentages and tiered the school to determine appropriate levels of support. MOE for new schools are based on performance averages for the four to five schools in closest proximity of the new schools.

- Tier 1: 0-34% not-proficient = 5/6 MOE
- Tier 2: 35-59% not-proficient = 10/12 MOE
- Tier 3: 60-100% not-proficient = 15 MOE

For 6-8, all middle schools will receive 10/11 MOE to create a full-time position. Using 2015-16 performance composite, we found the percentage of student not-proficient and tiered the schools to determine appropriate levels of support. The middle school MOE was averaged on the four nearest middle schools.

- Tier 1: 0-29% not-proficient = 10/11 MOE
- Tier 2: 30-49% not-proficient = 15/16.5 MOE
- Tier 3: 50-100% not-proficient = 20/22 MOE

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Intervention Teachers	27.00	\$ 137,314	\$ 22,121	\$ 159,435
Total	27.00	\$ 137,314	\$ 22,121	\$ 159,435

New Schools and School Changes

Literacy Coach (K-2)

Area

Academics

Description

Literacy coaches support classroom teachers with research-based strategies and best practices to reduce the disproportionality identification of special education students. These positions are key to the professional development of teachers and maintaining high quality instruction in the classroom.

2019-20 Request:

Parkside Elementary (multi-track year-round) - 6 MOE

Southeast Raleigh Elementary (traditional) - 5 MOE

Durant Road Elementary (multi-track to single-track) – (1 MOE)

Total 2019-20 Request: 10 MOE

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Literacy Coach (K-2)	10.00	\$ 59,051
Total	10.00	\$ 59,051

New Schools and School Changes

Middle School Foreign Language Teacher

Area

Academics

Description

This allotment is designed to allow all students in middle schools equal access to the study of a foreign language. These Months of Employment (MOE) may not be converted for use in other areas.

The foreign language allotment is 10 MOE for traditional, modified, and single-track year-round calendar schools and 12 MOE for multi-track year-round calendar schools. Alternative middle schools do not receive an allotment for foreign language. These MOE must be used for foreign language.

There will be a reduction of (4 MOE) due to the calendar changes.

- Durant Road MS - multi-track year-round to single-track year-round (2 MOE)
- East Cary MS - multi-track year-round to traditional (2 MOE)

This request is for additional resources for teacher MOE to support the World Language education position at the new Alston Ridge Middle School opening in 2019-20.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Foreign Language Teacher	8.00	\$ 48,564
Total	8.00	\$ 48,564

New Schools and School Changes

Middle School Year-Round

Area

Description

Strategic Objective

Budget Adjustments

Academics

The middle school year-round Months of Employment (MOE) are allotted to each multi-track year-round middle school to support 12-month positions.

This request is to allocate 12 MOE for the new multi-track year-round at Alston Ridge Middle and remove 12 MOE for Durant Road Middle School, which is moving from multi-track year-round to a single-track and 12 MOE for East Cary Middle School that is moving from multi-track year-round to traditional calendar.

Learning & Teaching

Description	MOE	Local
Teacher - Alston Ridge Middle	12.00	\$ 70,860
Teacher - Calendar Changes	(24.00)	(141,721)
Total	(12.00)	\$ (70,861)

New Schools and School Changes

Program Enhancement Teachers

Area

Academics

Description

Program enhancement teachers must be used to cover arts disciplines including art, music, and physical education and other supplemental classes as defined by the State Board of Education.

Program Enhancement Teachers (K-5)

A standard base of 30 MOE are provided to each school. Schools with over 500 students in traditional and single-track year-round and schools with over 515 students in multi-track year-round will receive additional months at a 1:15 ratio.

The K-5 student population is projected to increase by only 104 students. Based on the 1:15 ratio/formula, a decrease in MOE is estimated for existing schools based on the estimated student increase for new schools ($493 + 333 = 826$ divided by the 1:15 ratio is 55 MOE).

2019-20 Request:

Parkside Elementary (year-round) estimated number of students is 493 – 30 MOE

Southeast Raleigh ES (traditional) estimated number of students is 333 – 30 MOE

Durant Road ES (multi-track to single-track) – 1 MOE

Total for New Schools and Calendar Change - 61 MOE

Less Reduction in K-5 enrollment - 55 MOE

Total 2019-20 Request: 6 MOE

Program Enhancement Teachers (9-12)

A standard allotment of 5 MOE is requested for every new traditional high school. Schools with 250 students or less receive zero to 3 MOE based on academic program needs.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
PET (K-5)	6.00	\$ 35,431
PET (9-12)	5.00	29,526
Total	11.00	\$ 64,957

New Schools and School Changes

Southeast Raleigh Elementary School

Area

Academics

Description

Southeast Raleigh Elementary School in partnership with the YMCA opens in fall 2019 serving students in the southeast Raleigh corridor.

The school is opening with structures in place to support the needs of high poverty students. Additional resources included in this request are:

- an additional 6 Months of Employment (MOE) to create a full-time social worker;
- a full-time (10 MOE) nurse; and
- an additional (11 MOE) counselor.

The school will also require professional development funds to support the implementation of Leader in Me and Institute for Learning.

Non-recurring program initiative costs from Disadvantaged Student Supplemental Funding (DSSF) are being repurposed to cover the instructional support position needs for this school.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Nurse	10.00	\$ 72,272
School Counselor	11.00	80,889
School Social Worker	6.00	43,821
Institute for Learning Professional Development		80,000
Leader in Me Professional Development		36,304
Substitute - Staff Development		(109,617)
Substitute - Non-Teaching		(91)
Instructional Assistant Substitute - Staff Development		(2,000)
Social Security		(8,546)
Retirement		(391)
Workshop Expenses		(57,362)
Supplies and Materials		(18,975)
Total	27.00	\$ 116,304

New Schools and School Changes

Special Education Teachers and Instructional Assistants - New Schools

Area Special Education

Description **Cross Categorical Resource (CCR) Services/Occupational Course of Study (OCS):**
According to the April 2018 child count for students with disabilities, the Wake County Public School System (WCPSS) has 20,833 K-12 students requiring special education and related services. The K-12 student membership projection for 2019-20 is 161,030. The average number of students with Individualized Education Plans (IEPs) of the total enrollment is 13 percent; therefore, the projected number of students with IEPs for 2019-20 is 20,934.

Based on projected enrollment for the 2019-20 school year, WCPSS will need an additional 16 teachers and 6 instructional assistants to support the new schools opening (two elementary, one middle, and one high school).

CCR/OCS Months of Employment (MOE)

- **Teachers - 160 MOE** (10 MOE x 16 teachers)
- **Instructional Assistants - 55.8 MOE** (9.3 MOE x 6 instructional assistants)

State funds and local funds are requested to support 160 teacher MOE, and one-time carryover funds from the IDEA Title VI-B Handicapped grant will be used to fund 55.80 instructional assistant MOE. State or local funds will need to be requested for 2020-21 to fund the one-time federally funded positions.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Teachers					
State MOE	160.00	\$ 813,712	\$ 136,435	\$	\$ 950,147
Instructional Assistants					
Federal MOE	55.80			175,052	175,052
Laptops (one-time cost)			12,800		12,800
Total	215.80	\$ 813,712	\$ 149,235	\$ 175,052	\$ 1,137,999

New Schools and School Changes

Alternative Learning Center (ALC) Teachers

Area	Student Services								
Description	At-Risk funds support this allotment to provide teachers for Alternative Learning Centers in middle and high schools. Goals for ALC Students: • Increase targeted specific interventions to students who repeatedly violate Level I and Level II offenses as outlined in the Student Code of Conduct. • Decrease the suspension rate for Level I and Level II offenses as outlined in the Student Code of Conduct. • Increase the graduation rate and number of credits earned by high school students. Data Collection: Discipline incident data leading to ALC placement must be documented in SIRS. Academic Recovery placement data not due to disciplinary incident is collected in another format. Special Considerations: • ALC teachers shall not serve as a “teacher of record” for any student. • ALC should not be used for or combined with in-school suspension (ISS). • The maximum duty assignment for an ALC teacher is one duty per day. ALC teachers must be available either before or after student hours to facilitate collaboration with CORE teachers. • ALC teachers must have a scheduled duty-free lunch.								
Funding Formula	Traditional, modified, and single-track year-round calendar schools receive 10 months; multi-track year-round middle schools and high schools receive 12 months with some exceptions.								
Proposed Funding	This request is for 18 MOE for employment: <table> <tr> <td>Alston Ridge Middle (multi-track year-round)</td><td>12 MOE</td></tr> <tr> <td>Green Level High</td><td>10 MOE</td></tr> <tr> <td>Middle School Calendar Changes</td><td>(4) MOE</td></tr> <tr> <td>2019-20 request</td><td><u>18 MOE</u></td></tr> </table>	Alston Ridge Middle (multi-track year-round)	12 MOE	Green Level High	10 MOE	Middle School Calendar Changes	(4) MOE	2019-20 request	<u>18 MOE</u>
Alston Ridge Middle (multi-track year-round)	12 MOE								
Green Level High	10 MOE								
Middle School Calendar Changes	(4) MOE								
2019-20 request	<u>18 MOE</u>								
Strategic Objective	Achievement								

Budget Adjustments	Description	MOE	State	Local	Total
	ALC Teachers	18.00	\$ 92,809	\$ 14,807	\$ 107,616
	Total	18.00	\$ 92,809	\$ 14,807	\$ 107,616

New Schools and School Changes

School Psychologists

Area	Student Services
Description	The Wake County Public School System (WCPSS) bases calculations for school psychologist Months of Employment (MOE) on student membership in grades K-12. National Recommendation: The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500–700 students. All WCPSS psychologists work to implement the North Carolina Department of Public Instruction (NCDPI) Standards for School Psychology and NASP's Model for Comprehensive and Integrated School Psychological Services in their daily practice.
Proposed Funding	With the opening of four new schools, we are requesting 22 total MOE, to equate to two full-time 11-month positions. Each new school will receive 5.50 MOE. The majority ratio of school psychologist to schools is one psychologist to two schools. Our new job description, which includes comprehensive service delivery through an Multi-Tiered System of Support (MTSS) framework, supports the continuation and maintenance of this ratio. 2019-20 Proposed Budget: One psychologist (11 MOE) for every two schools; 5.50 MOE per new school; annual cost for test kits and supplies - \$3,200, and travel - \$600; one-time computer cost - \$1,200 Staff have identified funds in supplies to repurpose to cover the cost of one-time laptops, supplies and materials, and travel.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Psychologists	22.00	\$ 181,597
Laptops (one-time cost)		1,200
Supplies and Materials		3,200
Travel		600
Repurpose supplies		(5,000)
Remove prior-year one-time cost		(1,200)
Total	22.00	\$ 180,397

New Schools and School Changes

School Social Workers

Area	Student Services
Description	The Schools Social Work Association of America (SSWAA) recommends a maximum ratio of one Master of Social Work (MSW) level school social worker to 250 general education students (one Month of Employment (MOE) per 25 students) or one school social worker per building serving 250 students or fewer. The National Association of Social Workers also recommends a ratio of one school social worker to 250 general education students or (one MOE per 25 students).
Funding Formula	State Formula: One position per 218.55 students in Average Daily membership (ADM). The Instructional Support Personnel - Certified state program provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families in order to close the achievement gap. Wake County Public School System (WCPSS) Formula: Currently, for 2018-19, the allotment is one social worker for every two schools (five months for traditional and six months for year round).
Proposed Funding	New schools opening on a year-round calendar: Parkside Elementary and Alston Ridge Middle (12 MOE); new schools opening on a traditional calendar: Southeast Raleigh Elementary and Green Level High (10 MOE). WCPSS will require 22 MOE to maintain the funding formula of one social worker for every two schools. Calendar changes in 2019-20 are moving Durant Road elementary and middle schools from multi-track year-round to single-track year-round and East Cary Middle from multi-track year-round to traditional. Each school will be reduced by 1 MOE for a total decrease of 3 MOE. The total request for 2019-20 is 19 MOE. Staff have identified funds in supplies to repurpose to cover the costs of one-time laptops, supplies and materials, travel, and cell phone.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Social Workers	19.00	\$ 141,520
Laptops (one-time cost)		1,200
Supplies and Materials		400
Travel		2,500
Cell Phones		360
Repurpose Supplies		(4,460)
Remove prior-year one-time cost		(1,200)
Total	19.00	\$ 140,320

New Schools and School Changes

Student Assistance Program (SAP) Coordinator

Area

Student Services

Description

SAP coordinators provide counseling and support services to high school students who are at-risk because of issues which inhibit their successful performance and/or appropriate behavior in the school setting. The SAP coordinators are a part of the Comprehensive Counseling and Student Services Program at their schools.

The formula is 10 months of employment for each high school with more than 800 students. This request is for Green Level High School.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
SAP Coordinator	10.00	\$ 63,909	\$ 10,228	\$ 74,137
Total	10.00	\$ 63,909	\$ 10,228	\$ 74,137

New Schools and School Changes

Security - Bicycle Patrol Officer and School Resource Officer

Area Chief of Staff and Strategic Planning

Description This request is to provide additional funding for contract services for private security, i.e., a bicycle patrol officer and a full-time school resource officer for Green Level High School.

Currently, all high schools have a designated bicycle patrol officer and a full-time school resource officer. The state At-Risk funds provide each local education agency with a dollar equivalent of one resource officer (\$37,838) per high school.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Bicycle Patrol Officer		\$	\$ 35,000	\$ 35,000
School Resource Officer		37,838		37,838
Total	-	\$ 37,838	\$ 35,000	\$ 72,838

New Schools and School Changes

Testing for School Printing, Staff Development, Local Travel, and Supplies

Area Chief of Staff and Strategic Planning

Description The Testing Office requires \$1,400 per school to cover testing requirements, test materials for training, staff development, local travel, and supplies.

This request is for an increase of \$5,600 for opening Parkside Elementary, Southeast Raleigh Elementary, Alston Ridge Middle, and Green Level High for 2019-20 at \$1,400 per school.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 1,000
Printing		1,200
Travel		1,200
Supplies		2,200
Total	-	\$ 5,600

New Schools and School Changes

Child Nutrition Services Positions for New Schools

Area

Child Nutrition

Description

An increase of 44 Months of Employment (MOE) for cafeteria managers, 44 MOE for assistant managers, and 152 MOE for cashier/assistants are needed for new schools opening:

New Schools	Cafeteria Manager	Assistant Manager	Cashier/ Assistant
Parkside ES	12 MOE	12 MOE	36 MOE
Southeast Raleigh ES	10 MOE	10 MOE	30 MOE
Alston Ridge MS	12 MOE	12 MOE	36 MOE
Green Level HS	10 MOE	10 MOE	50 MOE
	44 MOE	44 MOE	152 MOE

A decrease of 6 MOE for cafeteria manager, 6 MOE for assistant manager, and 11 MOE for cashier/assistant are due to calendar changes:

Calendar Changes	Cafeteria Manager	Assistant Manager	Cashier/ Assistant
Durant ES	(2) MOE	(2) MOE	(2) MOE
Durant MS	(2) MOE	(2) MOE	(6) MOE
East Cary MS	(2) MOE	(2) MOE	(3) MOE
	(6) MOE	(6) MOE	(11) MOE

The current average salary per month is used to calculate the base manager, assistant manager, and cashier/assistant salaries; benefits are based on projected 2019-20 rates.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Cafeteria Managers	38.00	\$ 145,480
Assistant Managers	38.00	118,913
Cashier/Assistants	141.00	429,263
Total	217.00	\$ 693,656

New Schools and School Changes

Bus Drivers

Area **Transportation**

Description Additional drivers will be needed, as follows, for the opening of four new schools in 2019-20.

- 7 drivers for Parkside Elementary School
- 7 drivers for Southeast Raleigh Elementary School
- 15 drivers for Alston Ridge Middle School
- 30 drivers for Green Level High School

Total New Drivers = 37 ten-month drivers
22 twelve-month drivers

Total Months of Employment (MOE) = 634

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Bus Drivers - State MOE	502.00	\$ 1,467,169	\$ 13,905	\$ 1,481,074
Bus Drivers - Local MOE	132.00		403,051	403,051
Mobile Communication Cost			21,240	21,240
Total	634.00	\$ 1,467,169	\$ 438,196	\$ 1,905,365

New Schools and School Changes

Southeast Raleigh Elementary School - Fourth Tier Run

Area **Transportation**

Description Eight buses are required to run a fourth tier (two trips from Southeast Raleigh Elementary School each afternoon) as part of a joint school/YMCA program.

Drivers:

Average Hourly Rate (Knightdale District) = \$16.08 x 1.5 hours per day = \$24.12 per route
8 routes x 180 days = 1,440 routes x \$24.12 per route = \$34,733; Social Security = \$2,657;
Retirement = \$7,245

Fuel:

25 miles driven per day (per bus) x 8 routes = 200 miles per day x 180 days = 36,000 miles
(7,200 gallons of fuel); 7,200 gallons of fuel x \$2.50 per gallon = \$18,000

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Bus Driver Salary		\$ 44,187
Fuel		18,000
Total	-	\$ 62,187

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area

Maintenance and Operations

Description

This funding request shows additional costs based on the following new schools and facility changes for 2019-20. The current formulas for square footage, ground acreage, utilities, and custodial are listed below. Custodial contract costs increase with opening new schools.

New Schools and Facility Changes	Square Footage	Acreage
Parkside Elementary (new school)	115,730	32
Alston Ridge Middle (new school)	210,000	41
Green Level High (previously swing space for Apex High)	372,851	49
Stough Elementary (renovation)	(67,978)	(14)
Barton Pond Elementary (swing space Stough Elementary)	112,598	31
North Ridge Elementary (renovation complete)	120,000	17
Fuquay-Varina High (renovation)	(235,748)	(38)
Willow Spring High (swing space Fuquay-Varina High)	380,731	60
Conn Elementary (renovation)	(79,502)	(14)
Difference of projected and actual for 2018-19	257,882	(30)
	1,186,564	134

Funding Formulas

- **Custodians:** 12 MOE per MS; 24 MOE per HS; Willow Spring HS will receive 24 MOE in 2019-20 (**Total 60 MOE - \$190,788**)
- **Head Custodians:** 12 MOE per school; Barton Pond ES, North Ridge ES, and Willow Spring HS will receive 12 MOE each in 2019-20 (**Total 84 MOE - \$293,285**)
- **Custodial Contracted Services:** \$1.33/sq. foot less custodian position costs; WCPSS has an agreement with the YMCA to provide custodial services during school hours for Southeast Raleigh ES - 71,908 sq. ft.; $(\$1,186,564 \text{ sq. ft.} + 71,908 \text{ sq. ft.}) \times \$1.33 = \$1,673,767$ less \$484,073 for custodian positions = \$1,189,694 (**Total - \$1,189,694**)
- **Utilities for Additional Square Footage:** \$1.31/sq. foot (electric: \$0.97, natural gas: \$0.15, water/sewer: \$0.14, LP/oil: \$0.01, solid waste: \$0.04) x 1,186,564 (**Total - \$1,554,398**)
- **Grounds Maintenance for New Acreage:** \$863/acre x 134 acres (**Total - \$115,642**)
- **Additional Square Footage Costs:** \$0.89/sq. foot x 1,186,564 sq. feet (**Total - \$1,056,042**)

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Utilities		\$	\$ 1,554,398	\$ 1,554,398
Custodial Contracted Services			1,189,694	1,189,694
Additional Square Footage			1,056,042	1,056,042
Head Custodians	84.00	288,778	2,029	290,807
Custodians	60.00	187,757	1,448	189,205
Grounds Maintenance for Acreage			115,642	115,642
Total	144.00	\$ 476,535	\$ 3,919,253	\$ 4,395,788

New Schools and School Changes

Property Insurance

Area Administrative Services

Description Risk Management manages risk of loss for Wake County Board of Education resources utilizing the past loss experience, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.

There will be four new schools (two elementary, one middle, and one high school). Projected student population in 2019-20 is 161,030. There will be an increase in the number of employees.

Property insurance premiums and self-insured retention will rise over the 2019-20 year pushed by increased liability exposures, additional property, and inflation.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 40,000
Total	-	\$ 40,000

New Schools and School Changes

Extra Duty

Area Human Resources

Description This request is to increase the extra duty budget to accommodate new schools. Figures below are based on the estimate of positions for a school at the beginning of the extra duty stipend scale.

New Schools opening for 2019-20 include:

Parkside Elementary

Southeast Raleigh Elementary

Alston Ridge Middle

Green Level High

Elementary Schools - $\$15,125 \times 2$ new schools = \$30,250

Middle Schools- $\$35,105 \times 1$ new schools = \$35,105

High School - $\$153,731 \times 1$ = \$153,731

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 219,086
Social Security		16,760
Retirement		42,875
Total	-	\$ 278,721

New Schools and School Changes

School Library Media Coordinators

Area Technology

Description New schools require a library media coordinator to run the media program at each site.

State Months of Employment (MOE) in the Instructional Support Personnel - Certified program provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

Funding Formula **State Formula:** One position per 218.55 in Average Daily Membership (ADM).

WCPSS Formula:

Elementary and Middle Schools:

Traditional/Modified Calendar		Year-Round Calendar	
Number of Students	MOE	Number of Students	MOE
Up to 1,100	10	Up to 1,400	12
1,100-1,600	15	1,400-1,800	18
Above 1,600	20	Above 1,800	24

High Schools:

Number of Students	MOE
Up to 2200	20
Above 2200	25

Proposed Funding Add 54 MOE for library media coordinators to cover full-time positions for new school openings at Parkside ES (12 MOE), Southeast Raleigh ES (10 MOE), Alston Ridge MS (12 MOE), Green Level HS (20 MOE). Decrease the allotment by 6 MOE for Durant Road ES (2 MOE), Durant Road MS (2 MOE), and East Cary MS (2 MOE). The total allotment increase will be 48 MOE.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Library Media Coordinators	48.00	\$ 407,946
Total	48.00	\$ 407,946

New Schools and School Changes

Voice and WAN Services for New Sites

Area	Technology
Description	VOIP phone services and fiber circuits for network and Internet access will be required at new school sites. Barton Pond ES and Willow Springs HS are included in count since each will be used as a swing space in 2019-20. Phone handset purchase for six new school sites (one-time, non-recurring): \$3,174 – Purchase cost of phone handsets for typical elementary school Note: Three new elementary school sites will total \$9,522 for handsets \$4,432 – Purchase cost of phone handsets for typical middle school \$7,086 – Purchase cost of phone handsets for typical high school Note: Two new high school sites will total \$14,172 Phone Services: \$15,510 – One-time, non-recurring costs for hosted VOIP services at six new school sites (282 lines x \$55/line) - Elementary school recurring monthly cost (30 lines) - \$8.15 x 30 lines x 12 months = \$2,934 annually Note: Three new elementary school sites will total \$8,802 annually - Middle school recurring monthly cost (42 lines) - \$8.15 x 42 lines x 12 months = \$4,108 annually - High school recurring monthly cost (75 lines) - \$8.15 x 75 lines x 12 months = \$7,335 annually; Note: Two new high school sites will total \$14,670 annually Fiber Connections for WAN: One-time construction cost of \$500 per site for six new school sites = \$3,000 1 Gig circuit to each new school site - \$725/month x 6 = \$4,350/month. Therefore additional annual spend against new circuits will be \$52,200. One-year savings of \$17,400 while Stough ES utilizes Barton Pond ES as swing space and Fuquay-Varina HS utilizes Willow Springs HS as a swing space. Circuits will be disconnected at renovation project sites and then reactivated upon completion.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Telephone (VOIP) Services		\$ 43,090
WAN Services		55,200
Telephone Equipment		28,126
One-year Savings for Stough ES		(8,700)
One-year Savings for Fuquay-Varina HS		(8,700)
Total	-	\$ 109,016

Growth

Teachers - Regular Classroom

Area	Schools						
Description	The Wake County Public School System estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.						
Funding Formula	Elementary School: Integer(Kindergarten/19.5 + Grade 1/19 + (Grade 2 + Grade 3)/19.25 + (MYR Grade 4 + MYR Grade 5)/24.2 + (Trad Grade 4 + Trad Grade 5)/25.7 + (SYR Grade 4 + SYR Grade 5)/25.7)*10) Middle School: Integer((Grade 6 + Grade 7 + Grade 8)/25.12)*10 High School: Integer((Grade 9 + Grade 10 + Grade 11 + Grade 12)/27.97)*10						
Calculations	2019-20 MOE Needed <table> <tr> <td>Projected MOE</td><td>66,965</td></tr> <tr> <td>Less MOE Allotted in 2018-19</td><td>- 66,580</td></tr> <tr> <td>Equals Additional MOE Needed for 2019-20</td><td>385</td></tr> </table>	Projected MOE	66,965	Less MOE Allotted in 2018-19	- 66,580	Equals Additional MOE Needed for 2019-20	385
Projected MOE	66,965						
Less MOE Allotted in 2018-19	- 66,580						
Equals Additional MOE Needed for 2019-20	385						
Strategic Objective	Learning & Teaching						

Budget Adjustments

Description	MOE	State	Local	Total
Classroom Teachers				
State MOE	(15.00)	\$ (101,766)	\$ (16,078)	\$ (117,844)
Local MOE	400.00		2,362,008	2,362,008
Total	385.00	\$ (101,766)	\$ 2,345,930	\$ 2,244,164

Growth

Instructional Assistants - Regular Classroom

Area

Schools

Description

The Wake County Public School System (WCPSS) applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs).

The number of classes is determined by a ratio of 1:21. Kindergarten - two IAs per every three classes; grades 1-2 - one IA for every two classes; and grade 3 - one IA for every three classes.

State policies allow the local education agency to determine the length of employment and the pay level for instructional assistants in accordance with the North Carolina Public School Personnel State Salary Schedule. WCPSS employs regular education instructional assistants for a 9.30 months of employment length. Regular education instructional assistants work on days students attend school.

Funding Formula

=Sum(Kindergarten/21/3*2 + Grade 1/21/2 + Grade 2/21/2 + Grade 3/21/3)*9.3

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Instructional Assistants - State MOE	47.00	\$ 152,628	\$ 1,448	\$ 154,076
Total	47.00	\$ 152,628	\$ 1,448	\$ 154,076

Growth

Instructional Supplies

Area	Schools
Description	Continue with current funding with an increase for student growth. Projected Average Daily Membership (ADM) is 161,030. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	State Formula: \$30.12 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing Local Formula: \$34.88 per Day 10 Student Membership Total Formula: \$65.00 per Day 10 Student Membership

Allotments for alternative schools are based on student membership capacity rather than day 10 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.

Alternative Schools

Connections	90
Mount Vernon	166
Longview	140
River Oaks	110
Phillips	300
	806

Proposed Funding	State Allotment	
	\$30.12 per K-12 ADM (161,030*\$30.12)	\$ 4,850,224
	\$2.69 per ADM in grades 8 and 9 for PSAT Testing (26,621*\$2.69)	71,610
	Total State Allotment	\$ 4,921,834
	Local Allotment	
	\$34.88 per K-12 ADM (161,030*\$34.88)	\$ 5,616,726
	Alternative Schools (806*\$65.00)	52,390
	Crossroads FLEX	28,000
	New Schools Opening (2,698*\$32.50)	(87,685)
	Total Local Allotment	\$ 5,609,431
	2019-20 Total Allotment	\$ 10,531,265

	State	Local	Total
2019-20 Allotment	\$ 4,921,834	\$ 5,609,431	\$ 10,531,265
2018-19 Allotment	\$ (4,915,641)	\$ (5,473,424)	\$ (10,389,065)
Increase for 2019-20	\$ 6,193	\$ 136,007	\$ 142,200

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Supplies		\$ 6,193	\$ 136,007	\$ 142,200
	Total	-	\$ 6,193	\$ 136,007	\$ 142,200

Career Technical Education (CTE) - Program Support Funds

Area Academics

Description

The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting local education agencies (LEAs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156).

These funds are to not supplant but are allocated in addition to regular instructional supplies which schools allocate to all teachers. For example, if all teachers are provided classroom supplies such as file folders for student records, or purchasing ink pens and staples for teacher use, or are allocated a set amount of copies/copy paper, LEAs should not expect for the CTE teacher to use the CTE instructional supply dollars for such purchases. This expectation would violate the supplant rule.

Funding is based on approval of the local plan (CTE Local Planning System (LPS)) by the Department of Public Instruction. The LPS must be approved prior to the LEA receiving the allotment. Also, funding is contingent annually on available funding from the state.

Funding Formula

State Formula: CTE Program Support revenues are anticipated to remain at the same level as funding for 2018-19 student enrollments in grades 8 -12 (2019-20 grades 8-12 projection $63,129 \times \$34.10$) + \$10,000 = \$2,162,699.

Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.

Calculations

Description	2018-19	2019-20	Difference
Initial Allotment	\$ 2,153,529	\$ 2,162,699	\$ 9,170
Transfer from Lapsed CTE MOE	635,756	-	(635,756)
Industry Credential Allotment	28,708	28,708	-
ADM Decrease	(4,535)	(4,535)	-
Charter School Reduction	(16,841)	(16,841)	-
Restart Transfer	(47,179)	(47,179)	-
Adobe License Adjustment	(71,310)	(71,310)	-
	\$ 2,678,128	\$ 2,051,542	\$ (626,586)

Strategic Objective Achievement

Budget Adjustments

Description	MOE	State
Social Security		\$ 765
Retirement		4,136
Hospitalization		678
Contracted Services		(75,000)
Field Trips		(115,831)
Supplies and Materials		(170,765)
Computer Equipment - Inventoried		(270,569)
Total	-	\$ (626,586)

Driver Education State Funding

Area

Academics

Description

The North Carolina Division of Motor Vehicles (DMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training. The average time to complete the Driver Education class from registration through the classroom and driving phases is four months. Students wanting their permits by age 15 must register on or before the age of 14 years and 8 months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling Driver Education.

Driver Education is available for all Wake County resident students between 14-1/2 and 18, including public school, private school, charter school, and licensed home school students.

The state allotment is currently \$199.74 per student. The state level of funding is anticipated to remain at \$199.74 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).

We expect an increase in the overall allocation for Wake County due to an ADM increase. The current funding is \$199.74 per 9th grade ADM (15,443) including private, charter, federal, and home schools. Based on an increase in 9th Grade ADM (13,417 to 13,758 public school students) and the 2,031 private, charter, federal, and home school students, we estimate funding to be 15,789 students x \$199.74 = \$3,153,695.

Projected 2019-20 Budget:	\$ 3,153,695
Less 2018-19 budget	3,084,564
2019-20 Projected Increase	<u>\$ 69,131</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Contracted Services		\$ 67,834
Retirement		1,071
Hospitalization		226
Total	-	\$ 69,131

Limited English Proficiency (LEP) Months of Employment (MOE)

Area

Academics

Description

LEP eligibility is determined through the initial screener and/or annual assessment of students with the North Carolina test of English language proficiency. State LEP funds are allocated based upon the number of LEP students enrolled through and up to October 1 of the preceding school year.

The ratio of English as a Second Language (ESL) teacher to LEP students is 1:78 though district allotments are based upon increments of 5 or 6 MOE when possible, making a ratio of ESL teacher to LEP students as high as 1:110. The recent October 1, 2018, LEP student headcount shows an increase of 1,000 LEP students, representing 8.7 percent of the total student population. New schools have increased more quickly than the number of LEP MOE provided. With the opening of four new schools in 2019-20 and the increasing LEP student headcount, it is necessary to increase LEP MOE by 80 MOE. This will reduce the student to teacher ratio from 1:78 to 1:72.

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: salary of instructional assistant + LEP count (an average of the current headcount and the previous two years with the current year factored in twice) + LEP concentration (percent Average Daily Membership (ADM) in current year). Local Education Agency (LEA) funding for 2018-19 included a base of a instructional assistant salary (\$35,892); with remainder of LEA allotment based 50 percent on the number of funded LEP students (\$412.20) and 50 percent on an LEA's concentration of LEP students (\$4,551.36). Funding factors change every year based on the total funds in the state budget. The total amount allocated by the state increased every year since 2015-16 between 2.4 percent to 5.7 percent annually.

This projected budget assumes WCPSS will receive 11.2 percent of available state funds given a modest 4 percent anticipated increase in total NC funding. The overall increased percentage of 8.7 percent LEP students currently enrolled in WCPSS will likely also result in an increased funding factor based in LEA concentration and statewide concentration. Even though WCPSS concentration increased significantly (8.7 percent compared to ~7 percent over the last few years) the statewide headcount is not yet available so this increase is not represented in the projected 2019-20 budget.

State Funding Formula

LEP projected 2019-20 budget	\$	9,892,336
Less LEP 2018-19 budget		9,507,675
Increase in revenue in 2019-20	\$	384,661

Total 2019-20 MOE request 80.00

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teacher				
State MOE	56.25	\$ 286,070	\$ 46,086	\$ 332,156
Local MOE	23.75		140,245	140,245
Laptops (one-time cost)			6,400	6,400
Benefit Adjustments		98,591		98,591
Total	80.00	\$ 384,661	\$ 192,731	\$ 577,392

Growth

Textbooks State Funds

Area

Academics

Description

The Wake County Public School System receives \$38.67 per average daily membership in grades K-12 from the state for textbooks and digital resources.

2019-20 Budget (based on estimated student count)

161,030 students * \$38.67	\$ 6,227,030
Less 2018-19 base budget	6,221,729
2019-20 projected increase	<u>\$ 5,301</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Allotment Increase		\$ 5,301
Total	-	\$ 5,301

Advanced Placement (AP) Registration

Area

Student Services

Description

Since 2007, School Counseling has contracted with Total Registration to provide an online platform for students to register for AP exams and for schools to manage the time-consuming and complicated ordering process with College Board. The contract covers online registration for each high school in the Wake County Public School System (WCPSS) and is based on the number of students who use the platform to register. This is the only such platform available for this purpose.

In 2014-15, the state of North Carolina began a partnership with College Board to cover the cost of AP exams for any student in a public school in NC who is currently enrolled in an AP course. The number of students using the Total Registration platform increased substantially, and money was transferred from the school counselor supply code to cover the cost. The contract has increased each year based on the data below, and each time the money has been transferred from the school counselor supply code to cover the cost.

Total Registration final invoice for 2013-14: \$ 9,516.34 (12,046 exams @ \$0.79 per exam)
 Total Registration final invoice for 2014-15: \$15,451.30 (18,178 exams @ \$0.85 per exam)
 Total Registration final invoice for 2015-16: \$17,087.55 (20,103 exams @ \$0.85 per exam)
 Total Registration final invoice for 2016-17: \$33,663.60 (24,936 exams @ \$1.35 per exam)
 Total Registration final invoice for 2017-18: \$37,389.36 (28,984 exams @ \$1.29 per exam)

The current contract for 2018-19 is for \$40,000, which is aligned with the amount of funds available. However, we anticipate the contract requiring an amendment to increase the contract by at least \$5,000 based on the increase in number of exams taken in 2018 (4,048 exam increase).

Due to savings in prior years, funds were transferred from K-12 counselor supplies to cover the increase in contract costs for AP registration:

2014-15 = \$5,500
 2015-16 = \$5,300
 2016-17 = \$9,105
 2017-18 = \$7,390

Proposed Funding

There are no supply funds available to transfer in 2018-19. To prepare for growth in 2019-20 as we continue to increase the number of students taking AP courses and therefore taking AP exams, an increase of \$10,000 is requested for growth related to AP registration.

While there is a student growth need for additional funding, staff have identified funds in supplies to repurpose to cover the costs for the AP registration.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 10,000
Repurpose Supplies		(10,000)
Total	-	\$ -

Financial Aid Advisory Program

Area

Student Services

Description

Financial Aid Advisors (FAAs) serve each high school that has a senior class. They currently serve 30 high schools, including the early colleges, college and career academies, and Crossroads FLEX. FAAs meet with students and families to share information related to financial aid for college, including scholarships, grants, loans, Free Application for Federal Student Aid (FAFSA) completion, etc. They also present to parent and student groups, attend college fairs, and assist students in the use of College Foundation of North Carolina (CFNC) for college planning purposes.

In 2016-17, FAAs were moved from contracts to temporary hourly employees. They serve each of the large, comprehensive high schools an average of five hours per week from September through April with the exception of holiday breaks. This averages 30 weeks, or 150 hours, per comprehensive high school. They serve the smaller schools an average 5 hours per month or 40 hours per small school.

In 2016-17, FAAs were hired as temporary hourly employees at a rate of \$25 per hour.

\$25 per hour * 150 hours = \$3,750 (large schools)

\$25 per hour * 40 hours = \$1,000 (small schools)

We have 22 large high schools and 8 small schools.

22 * \$3,750 = \$82,500

8 * \$1,000 = \$ 8,000

Total = \$90,500 (salary only)

The budget for 2018-19 is \$70,320 for 22 large schools and 8 small schools. Funds were transferred from Student Support Services (\$2,600) to ensure minimum service to schools, but additional funds will need to be transferred prior to year's end to meet the minimum funding requirement of \$90,500 (salary only).

Proposed Funding

This request is to increase the budget for 2019-20 by \$21,723 (\$20,180 salary + \$1,543 social security) to meet the minimum funding needs for schools and to reduce the need for budget transfers from over/under and from the school counseling budget.

While there is a student growth need for additional funding, staff have identified funds in supplies to repurpose to cover the costs for the Financial Aid Advisory Program.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
FAAs		\$ 21,723
Repurpose Supplies		(21,723)
Total	-	\$ -

School Counselors

Area

Student Services

Description

The American School Counselor Association's recommended ratio should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in the Wake County Public School System (WCPSS), this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.

Funding Formula

State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 (Instructional Support Personnel - Certified) provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in public schools.

WCPSS Formula: For 2018-19, schools received allotments based on the below ratios. The current formula will be applied to 2019-20.

Elementary Schools (current ratio 1:570):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
0 - 650	10	0 - 765	12
651 - 1,000	15	766 - 1,175	17
Over 1,000	20	Over 1,175	22

Middle Schools (current ratio 1:353):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
1 - 425	10	0 - 500	12
426 - 775	20	501 - 910	22
776 - 1,225	30	911 - 1,440	34
1,226 - 1,550	40	1,441 - 1,820	42
Over 1,550	50	Over 1,820	52

*Year-round allocation is based on 85 percent of the student planning allotment for traditional/modified calendar schools.

High Schools (current ratio 1:384):

Number of Students	MOE
1 - 2,250	10 per grade level 12 additional MOE for Dean of Student Services
2,251 - 2,650	10 additional MOE
2,651 - 3,050	10 additional MOE
Off Site 9th Grade Centers	12 additional MOE

Growth

School Counselors

Proposed Funding

Elementary Schools

The 2018-19 base for elementary K-5 counselors is 1,399 Months of Employment (MOE). The projected 2019-20 student enrollment for elementary grades K-5 is $(72,454/570 = 127.11 \text{ positions}) = 127.11 * 11$ (average number of MOE) = 1,398 - 1,399 = **(1.00) growth MOE**

Middle Schools

The 2018-19 base for middle school 6-8 counselors is 1,162 MOE. The projected 2019-20 student enrollment for middle school grades 6-8 is $(38,310/353 = 108.53 \text{ positions}) = 108.53 * 11$ (average number of MOE) = 1,194 - 1,162 = **32.00 growth MOE**

High Schools

The 2018-19 base for high school 9-12 counselors is 1,444 MOE. The projected 2019-20 student enrollment for high school grades 9-12 is $(50,266/384 = 130.9 \text{ positions}) = 130.9 * 11$ (average number of MOE) = 1,440 - 1,444 = **(4.00) growth MOE**

Total needed to maintain current formula = 27.00 growth MOE

Please note that use of the current funding formula and the growth request for 2019-20 is still inadequate to meet the state formula and the recommended ratio of 1:250.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
School Counselors	27.00	\$ 200,168
Total	27.00	\$ 200,168

Academically/Intellectually Gifted (AIG) CogAT/IOWA Assessment Scanning

Area Chief of Staff and Strategic Planning

Description Pursuant to state law, the AIG Department is required to assess and identify AIG students in grade 3. In compliance with the law, the AIG Department has selected Houghton Mifflin Harcourt (formerly Riverside Publishing) for CogAT and IOWA battery of assessments. The Testing Office is responsible for purchasing test booklets, manuals, and answer sheets for the grade 3 assessments.

Historically, we have re-used CogAT and IOWA books from year to year, only replacing damaged booklets. However, with the normal wear and tear that comes from reusing materials, replacing books that have been marked in (for students with disabilities), and the opening of new schools, we will need to purchase a larger number of CogAT and IOWA test booklets, manuals, and answer sheets for the 2019-20 school year.

The cost for this process for the 2018-19 school year is \$60,000 at \$2.98 per scan.

Scanning Grade/ Item	Student Projections @ \$3.12 per scan	Total Anticipated Cost
Grade 3 CogAT	12,200	\$ 38,064
Grade 3 IOWA	7,200	\$ 22,464
Grades 4-12/ Governor School CogAT and IOWA	3,000	\$ 9,360

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
CogAT Grade 3 Scanning		\$ 38,064
IOWA Grade 3 Scanning		22,464
Grades 4-12, Gov. School Scanning		9,360
CogAT Book, Manual, and Answer Sheet Order		24,160
IOWA Book, Manual, and Answer Sheet Order		21,335
Large Print CogAT Book Order		1,118
Large Print IOWA Book Order		640
Less Existing Budget		(100,000)
Total	-	\$ 17,141

Special Education Services

Audiologists

Area	Special Education										
Description	The North Carolina Department of Public Instruction (NCDPI) stipulates one audiologist per 25,000 students (average daily membership) and one additional audiologist per 75 students with identified hearing loss. Students with hearing loss include special education, Section 504, and general education students. The number of hearing-impaired students currently identified with hearing loss and followed by audiology is 614. In addition to caseload management, audiologists perform additional diagnostic and technical responsibilities: • Audiologists performed 2,403 hearing screenings and evaluations in 2017-18 • Audiologists train and supervise 366 hearing screening designees across the district • Audiologists calibrated 233 portable audiometers in 2017-18 that are in use in schools across the district										
Proposed Funding	Projected K-12 enrollment for 2019-20 is 161,030. Average annual caseload growth is 3.5 percent resulting in a projected 2019-20 caseload of 635. Based on this projected growth and NCDPI guidelines, the Wake County Public School System (WCPSS) should have a total of 178.80 Months of Employment (MOE) for audiology but currently has 171.60 MOE. <table> <tr> <td>Audiologists needed for general population students (161,030 students/25,000)</td><td>6.44</td></tr> <tr> <td>Audiologists needed for students identified with hearing loss (635 students/75)</td><td>8.47</td></tr> <tr> <td>Total audiologists needed in 2019-20 (6.44 + 8.47)</td><td>14.91</td></tr> <tr> <td>Total MOE needed (14.91 audiologists * 12.00 MOE)</td><td>178.92</td></tr> <tr> <td>Additional MOE needed for 2019-20 (178.92 - 171.60 existing MOE)</td><td>7.32</td></tr> </table>	Audiologists needed for general population students (161,030 students/25,000)	6.44	Audiologists needed for students identified with hearing loss (635 students/75)	8.47	Total audiologists needed in 2019-20 (6.44 + 8.47)	14.91	Total MOE needed (14.91 audiologists * 12.00 MOE)	178.92	Additional MOE needed for 2019-20 (178.92 - 171.60 existing MOE)	7.32
Audiologists needed for general population students (161,030 students/25,000)	6.44										
Audiologists needed for students identified with hearing loss (635 students/75)	8.47										
Total audiologists needed in 2019-20 (6.44 + 8.47)	14.91										
Total MOE needed (14.91 audiologists * 12.00 MOE)	178.92										
Additional MOE needed for 2019-20 (178.92 - 171.60 existing MOE)	7.32										
Strategic Objectives	Learning & Teaching and Achievement										

Budget Adjustments	Description	MOE	State	Local	Total
	Audiologists State MOE	7.32	\$ 48,832	\$ 7,293	\$ 56,125
	Laptop (one-time cost)			800	800
	Remove prior year one-time cost			(1,614)	(1,614)
	Total	7.32	\$ 48,832	\$ 6,479	\$ 55,311

Special Education Services

Occupational Therapists

Area	Special Education
Description	Occupational Therapists (OTs) in the Wake County Public School System (WCPSS) serve both preschool and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for OTs accounts for work responsibilities such as the following: • Staff training relative to fine motor and sensory strategies; • Adaptive equipment management; • Interfacing with multiple school teams; • Serving on preschool assessment teams; • Serving students with 504 accommodation plans; • Providing consultation for self-help issues for students with oral intake concerns; • Parent training; and • Travel to multiple school sites, homes, and child care for itinerant preschool service delivery. Preschool: OTs must serve preschool students in the child care setting and in homes, which reduces the number of students each OT can serve due to travel time. The maximum number of students served by OTs due to travel is 39 students. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for pre-kindergarten and OT services. Currently, 513 preschool students with OT services are eligible through preschool services. Based on the ratio of 1:39, 13.15 OTs are needed. Assuming the positions are 10 Months of Employment (MOE), 131.50 MOE are currently needed. An additional 37 OT MOE is assigned to the preschool assessment teams to support the assessment and eligibility determination of preschool referrals (which must be completed within 90 days per state and federal policy). School-Age: Thirteen percent of students enrolled in WCPSS receive special education services (21,103 students), and 13.7 percent of students receiving special education services receive OT services. Currently 2,889 students require OT services. The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum caseload of 50 students for OTs. Based on the ratio of 1:50, 57.78 OTs are needed to serve school-age students, which equates to 577.80 MOE. An additional 21 MOE are assigned centrally, 6 MOE are assigned as an assistant OT to the lead administrator to provide technical and leadership support to all therapists, and 15 MOE are assigned to the department Multidisciplinary Feeding Team supporting the safety and feeding needs of every student in WCPSS across all schools and levels.
Proposed Funding	Preschool: For the past four years, preschool has experienced 8.27 percent growth. Between October and June of 2017-18, 253 students were identified. Combining the 513 currently eligible pre-K students with the projected growth of 253 students, gives an indicator that we will have 766 students in need of OT services, which means 19.64 OTs are needed. Assuming the positions are 10 MOE, 196.40 MOE are currently needed in 2019-20. School-Age: The K-12 student membership projection for 2019-20 is 161,030, which means 2,868 students will require services; therefore, 57.36 OTs, or 573.60 MOE, will be needed to serve school-age students in 2019-20.

Special Education Services

Occupational Therapists

Proposed Funding

OTs needed to serve preschool students in 2019-20

Projected students eligible for OT services through preschool services	766
OTs needed for preschool students based on the 1:39 ratio (766/39)	19.64

OTs needed to serve school-age students in 2019-20

Projected students requiring special education services (161,030*13%)	20,934
Projected students requiring occupational therapy services (20,934*13.7%)	2,868
OTs needed for school-age students based on the 1:50 ratio (2,868/50)	57.36

Total OTs needed for preschool and school-age students (19.64 + 57.36) 77.00

Total MOE for supervisory and assessment (6 MOE assistant to lead + 37 MOE pre-k assessment team + 15 MDT feeding specialist) 58.00

Total MOE needed (77 positions * 10.00 MOE = 770.00 + 58.00) 828.00

Additional MOE needed for 2019-20 (828.00 - 723.60 current MOE) 104.40

The total Months of Employment (MOE) needed is 828 MOE as 233.40 preschool MOE (196.40 + 37.00) and 594.60 school-age MOE (573.60 + 21) equals 828 MOE. This need for additional OT MOE to serve students this school year resulted in 38 caseload waiver requests submitted to the North Carolina Department of Public Instruction in October 2018.

The Wake County Public School System has a growing need for occupational therapists. We have experienced difficulty in locating applicants for the positions. As a result, the number of MOE requested reflects a combination of need and the anticipated ability to locate credentialed staff.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Occupational Therapists - State MOE	52.20	\$ 415,255	\$ 1,512	\$ 416,767
Supplies - laptops (one-time cost)			4,000	4,000
Remove prior year one-time cost			(9,600)	(9,600)
Total	52.20	\$ 415,255	\$ (4,088)	\$ 411,167

Special Education Services

Special Education Teachers and Instructional Assistants

Area	Special Education
Description	The North Carolina Department of Public Instruction (NCDPI) stipulates that a continuum of educational placements be made available for all students as required by the services detailed on the student's Individualized Education Plan (IEP). Special education teachers and instructional assistants in the Wake County Public School System (WCPSS) serve school-age students through Cross Categorical Resource Services, an Occupational Course of Study, and/or Special Education Regional Classrooms. The NCDPI allotment manual states the funding formula for Children with Special Needs as 12.75 percent of the allotted Average Daily Membership (ADM) by the dollar per child count funding factor. The funding formula includes the matching benefits, except for the supplement which is funded through the local budget. The average amount per child allocation is \$4,307.37. Regional Programs: NCDPI stipulates class size for special education regional program teachers ranging from 6 to 14 students based on the severity and intensity of the students' disabilities. Students assigned to a regional program have the most intense needs which may include all or many of the following areas: medical, social-emotional, mental health, self-help, communication (including low or non-verbal), gross/fine motor, swallowing, hearing, and vision. To ensure the provision of a free appropriate education, NCDPI also stipulates the allotment of instructional assistants for each special education regional classroom starting with one instructional assistant, and additional instructional assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance. Over the past three years, in addition to the currently enrolled students, WCPSS enrolled and/or identified 151 additional students in the 2015-16 school year, 151 additional students in the 2016-17 school year, and 150 additional students in the 2017-18 school year to be served in regional programs. As of October 24, 2018, WCPSS has enrolled and/or identified 85 students with disabilities whose IEPs require placement in a regional program. In addition to the students newly enrolled to WCPSS requiring a special education regional program as referenced above, 307 students transitioning from pre-K to kindergarten required placement in a regional program for the 2018-19 school year. In October 2018, Special Education Services (SES) submitted 20 waiver requests to NCDPI for the 2018-19 school year for regional program classrooms that exceeded the required teacher caseload or required additional instructional assistants due to the severity of the students' disabilities.
Proposed Funding	Based on the trend data for the last three school years, the projected number of newly enrolled students requiring placement in a regional program is 150. In addition, the projected number of pre-K to K students requiring a special education regional program is 300. WCPSS currently has 347 regional programs. To accommodate growth and students transitioning from pre-K to K, WCPSS would need to open 30 new regional programs; however, SES is only requesting 18 new classrooms for 2019-20 which would require an additional 18 teachers and 36 instructional assistants to support students with disabilities in regional programs. Regional Programs Months of Employment (MOE) • Teachers - 180 MOE (10 MOE x 18 teachers) • Instructional Assistants - 334.8 MOE (9.3 MOE x 36 instructional assistants)

Special Education Services

Special Education Teachers and Instructional Assistants

Proposed Funding In addition, due to the severity of need for current and newly enrolled students, at times students require additional adult support and/or special assignment instructional assistants to support safety for the students and/or others. Currently, 309 students with disabilities require additional adult support which is an estimated 2 percent of the total identified special education students. Based on projected numbers for growth for the 2019-20 school year, SES is projecting the addition of nine special assignment instructional assistants.

Special Assignment Instructional Assistant Months of Employment (MOE)

- **Instructional Assistants - 83.7 MOE** (9.3 MOE x 9 instructional assistants)

State and local funds are requested to support 158.10 instructional assistant MOE, and one-time carryover funds from the IDEA Title VI-B Handicapped grant will be used to fund 180 teacher MOE and 260.40 instructional assistant MOE. State or local funds will need to be requested for 2020-21 to fund the one-time federally funded positions.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Teachers					
Federal MOE	180.00	\$	\$	\$ 1,071,155	\$ 1,071,155
Instructional Assistants					
State MOE	139.50	432,489	4,345		436,834
Local MOE	18.60		58,245		58,245
Federal MOE	260.40			816,911	816,911
Laptops (one-time cost)			14,400		14,400
Total	598.50	\$ 432,489	\$ 76,990	\$ 1,888,066	\$ 2,397,545

Special Education Services

Speech-Language Pathologists

Area Special Education

Description Speech-Language Pathologists (SLPs) in the Wake County Public School System (WCPSS) serve both preschool and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for SLPs accounts for work responsibilities such as documentation of services for Medicaid reimbursement, collaboration with families, other service providers, and care providers, and case management.

Thirteen percent of students enrolled in WCPSS receive special education services, and 34 percent of special education students receive SLP services at school sites. Enrollment is expected to increase by 23,000 students by 2024-25. That is an increase of approximately 4,600 students per year. With the projected growth to be approximately 161,030 for the 2019-20 school year, additional Months of Employment (MOE) are needed in order to serve the SLP needs of students based at schools.

Currently, there are 7,037 students who receive SLP services at schools. With the projected growth estimates, there will be approximately 7,118 students who will receive SLP services over the course of the 2019-20 school year at school sites. Currently, there are 1,406.5 MOE for school-based SLPs. Of those, 27.5 MOE are used for the following bilingual, fluency, and summer evaluation and itinerant support to cover leaves. Therefore, there are 1,406.5 MOE that are allotted to serve students with SLP needs at school sites.

NCDPI stipulates a maximum caseload of 50 students for SLPs to serve. School-based SLPs are also responsible for job requirements that are not accounted for within the NCDPI calculation of caseloads which include speech and language screenings and evaluations, service as case manager for students with dysphagia, and provision of interventions to students in the Multi-Tiered System of Supports (MTSS) process. WCPSS submitted 73 caseload waiver requests to NCDPI in October 2018.

Proposed Funding	SLPs needed to serve school-based students in 2019-20			
	Projected students requiring special services (13% of 161,030)			20,934
	Projected school-based students requiring SLP services (34% of 20,934)			7,118
	SLPs needed for school-based students based on the 1:50 ratio			142.36
	Total MOE needed for school-based (142.36 SLPs * 10.00 MOE)			1,423.60
	Additional MOE needed for 2019-20 (1,423.60 - 1,406.50 current MOE)			17.10

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
SLPs State MOE	17.10	\$ 114,072	\$ 17,036	\$ 131,108
Laptops (one-time cost)			1,600	1,600
Remove prior year one-time cost			(468)	(468)
Total	17.10	\$ 114,072	\$ 18,168	\$ 132,240

Special Education Services

Preschool Special Education Teachers and Instructional Assistants

Area

Student Services

Description

Blended Classrooms: Based on state and federal Indicator 6, the number of students with disabilities served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System (WCPSS) has not met the state target of 37.3 percent and exceeds the target of 21.4 percent serving students with disabilities in separate programs. Based on the February 2018 DPI data display, the district is serving 36.09 percent preschool students with disabilities in regular early childhood programs while serving 40.29 percent in separate special education classes and schools. To reduce the number of separate classrooms and increase the number of regular early childhood programs, four blended classrooms are proposed by combining the Months of Employment (MOE) of two existing separate special education classrooms with 20 MOE Title I being requested.

- **Title I Teachers - 20 MOE** (4 classrooms x 5 MOE)
- **Title I Instructional Assistants - 18.6 MOE** (4 classrooms x 4.65 MOE)

Title I/NC Pre-K Classrooms: Research identifies the positive impact of high-quality early learning programs on children. Children participating in a high-quality pre-k program are better prepared for kindergarten, have improved literacy and math skills, are less likely to be identified for special education or retained, and are more likely to graduate from high school.

For the 2018-19 school year, 45 percent of incoming kindergarten students to Wake County were proficient on the Text Reading Comprehension (TRC) literacy assessment given at the beginning of the year. These results indicate a need for additional opportunities for young children in targeted areas.

In order to address the need, split funding four additional classrooms using Pre-K Title I (25 percent) and NC Pre-K (75 percent) funds would allow for us to serve an additional 72 children. Due to licensure issues and behavioral needs, additional instructional assistants are also needed.

- **Title I Teachers - 10 MOE** (4 classrooms x 2.5 MOE)
- **NC Pre-K Teachers - 30 MOE** (4 classrooms x 7.5 MOE)
- **Title I Instructional Assistants - 9.3 MOE** (4 classrooms x 2.325 MOE)
- **NC Pre-K Instructional Assistants - 46.5 MOE** (4 classrooms x 6.975 MOE) + 18.6 (2 special instructional assistants)

Proposed Funding

- **Total Teachers - 60 MOE** (30 Title I + 30 NC Pre-K)
- **Total Instructional Assistants - 74.4 MOE** (27.9 Title I + 46.5 NC Pre-K)

Strategic Objective

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Teachers				
Local MOE	30.00	\$ 178,526	\$	\$ 178,526
Federal MOE	30.00		178,526	178,526
Instructional Assistants				
Local MOE	46.50	145,877		145,877
Federal MOE	27.90		87,526	87,526
Total	134.40	\$ 324,403	\$ 266,052	\$ 590,455

Special Education Services

Exceptional Children (EC) Operations Personnel

Area Transportation

Description **Transportation Operations Manager**

Add one transportation operations manager position to continue to meet the needs of the EC Transportation group as our EC Transportation program continues to grow (with 5,100 expected riders for 2019-20).

Currently, we have four bus operations team leaders that are responsible for the supervision of 249 safety assistant positions. With the growth of the EC Operations staff, coupled with increased routing and operational tasks, a transportation operations manager position is being requested to provide leadership and oversight over the day-to-day operations of EC Transportation.

Safety Assistants

Add 21 safety assistants to meet the requirements of special needs students who require an adult to monitor their ride to school. The number of students assigned to special needs vehicles (where most safety assistants are assigned) are projected to increase by 8.5 percent from 2018-19 to 2019-20. As such, the number of required safety assistants has increased.

Currently, we have 249 safety assistants servicing a total population of 4,700 riders (not all riders have a safety assistant). With the number of riders projected to grow by 400 students in 2019-20, we would require an additional 21 safety assistants.

Business Processing Technicians

Add three business processing technician positions to continue to meet the needs of EC Operations as this area continues to experience substantial growth. Currently, each business processing technician is responsible for processing the payroll for an average of 50 bus drivers. Comparatively, additional business processing technicians will be responsible for processing the payroll of a total of 270 safety assistants (average of 90 per business processing technician) and over \$4,000,000 in base salary.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Safety Assistants	157.50	\$ 541,198
Business Processing Technicians	36.00	155,882
Operations Manager	12.00	80,760
Private Office Space		4,500
Cubicle Office Space		9,000
Computer		3,200
Mobile Communication Costs		360
Total	205.50	\$ 794,900

Special Education Services

Exceptional Children (EC) Operations Vendor Contracts

Area **Transportation**

Description Currently, we have \$17,825,290 dedicated to vendor contracts in order to service a total population of 4,700 students who require EC transportation services as determined by the Wake County Public School System Special Education Department. With the number of riders projected to increase by 400 students in 2019-20 (total population of 5,100 students), additional funding is being requested to account for expected growth.

Funding Formula Current Year Contracts = \$17,825,290
Current Year (Expected) Ridership = 4,700 students

$$\$17,825,290 / 4,700 \text{ students} = \$3,792.61 \times 400 \text{ students} = \$1,517,044$$

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	Local
	Pupil Transportation - Contracted		\$ 1,517,044
	Total	-	\$ 1,517,044

Program Continuity

Literacy Coaches

Area

Academics

Description

Individuals with Disabilities Education Act (IDEA) - Early Intervening Services funds are required to be dedicated to the reducing identified areas district disproportionality. In prior years, these funds have been distributed to fund literacy coaches to improve outcomes for African American males. Data for the past five years does not indicate success with this strategy. Data for the Wake County Public School System indicates concern with the continued disproportionality of identification of African American males into special education and the suspension of African American students with disabilities.

A request to establish school-level interventionist to reduce disproportionality will utilize the savings of moving 198 months of employment of literacy coach positions off IDEA - Early Intervening Services.

Additionally, program requirements and the allotment distribution of literacy coach positions will be need based and focused on addressing the reduction of disproportionality of African American males in specific categorical areas of identification or with suspension.

In order to maintain the literacy coach positions in schools that are identified as Targeted Support and Intervention (TSI) or Comprehensive Support and Intervention (CSI), federal designations required under the Every Student Succeeds Act (ESSA), a Title I set-aside will be used to fund them. This set-aside must be used to offer additional research- or evidence-based resources to these schools.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
School-Based Literacy Coaches		
IDEA - Early Intervening Services MOE	(198.00)	\$ (1,585,392)
ESEA - Title I - Basic Program MOE	198.00	1,598,034
Total	-	\$ 12,642

Program Continuity

Facilities Modular Leases

Area Facilities

Description The Capital Improvement Plan (CIP) 2006 mobiles bond budget will be fully spent by the end of fiscal year 2018-19. Additional funding is needed to cover the full cost of the Vanguard Modular lease.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Mobiles Rentals/Leases		\$ 301,752
Total	-	\$ 301,752

Program Continuity

Extra Duty Salary Increase

Area

Human Resources

Description

The Wake County Board of Education approved a revised extra duty pay scale with a five-year phase-in implementation plan. The 2019-20 fiscal year will be year five. This budget request is to fund the 2019-20 final pay increase.

Background: During the 2014-15 fiscal year, a cross-departmental team and school-based team members analyzed the existing extra duty pay structure and created a proposal for a new structure to be implemented in the 2015-16 school year. The prior extra duty pay structure had been in place since the 1987-88 school year.

Over the past four years, the board has approved a budget for extra duty as follows:

2015-16: \$10,280,902.54 (increase of \$1,954,025.42 from prior year)

2016-17: \$12,843,037.05 (increase of \$2,562,134.51 from prior year)

2017-18: \$13,122,261.86 (increase of \$279,224.81 from prior year)

2018-19: \$14,743,123 (increase of \$1,620,861.14 from prior year)

With these increases, we have implemented approximately 80-85 percent of the proposed schedule for grades 1-3 and 100 percent of grade 4. We have not, however, spent all of the funds allocated each year.

Current projections remain in line with original estimates of approximately \$18 million needed for full implementation for stipends, including benefits. Factors that impact costs that are not easily budgeted are:

1. Rising retirement costs (for employees serving in extra duty positions)
2. Different costs associated with hiring non-faculty coaches (no retirement costs)
3. Splitting of stipends among multiple employees
4. Additional stipends being paid based on opening new schools
5. Unfilled extra duty positions

The current extra duty schedule includes mentor coordinator pay but does not include mentor stipends. This year, we are recommending moving the mentor stipends to this budget and no longer using Disadvantaged Student Supplemental Funding (DSSF) funds for the mentor stipends. This will allow DSSF funds to be repurposed for direct disadvantage student services/support.

NOTE: Annually, we spend about \$635,000 on stipends for non-faculty coaches, which results in less retirement costs. Therefore, the request for funding this year shows retirement costs on the additional funds needed minus the \$635,000 for non-faculty coaches.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Extra Duty Salary Increase		\$ 3,710,265
Mentor Program Travel		8,901
Mentor Program Substitutes		8,018
Mentor Program Professional Development		8,000
Total	-	\$ 3,735,184

Program Continuity

E-Rate

Area Technology

Description

The E-Rate Program helps ensure that schools and libraries can obtain high-speed Internet access and telecommunications at affordable rates. Applicants request discounts on services through an annual application process. Discounts are dependent on the category of service requested, the level of poverty, and the urban/rural status of the appropriate school district. Funding may be requested under two categories of services. Category 1 includes data transmission services and Internet access as well as voice services. Category 2 includes internal connections, basic maintenance of the internal connections, and managed internal broadband services.

The projected increase in the district's Category 1 budget is based on an adjustment of the district's discount percentage through E-Rate's discount formula, bandwidth increase of the district's aggregate circuit, and the addition of fiber circuits to new school sites.

The additional funds will offset a portion of VOIP contract paid from School Technology Funds from the state.

Funding against Category 2 items should remain fairly consistent year-over-year.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Category 1 - WAN Services		\$	\$ 227,037	\$ 227,037
Telephone - VOIP Contract		(227,037)		(227,037)
Total	-	\$ (227,037)	\$ 227,037	\$ -

Program Continuity

School Connectivity

Area

Technology

Description

The 2007 School Connectivity Initiative (SCI) authorized the North Carolina State Board of Education to develop and implement a plan to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms. The plan approved by the State Board of Education provides for the funding of a shared education backbone for public schools in North Carolina and provides partial funding for Wide Area Networks (WAN) in local school administrative units and Internet connections. The North Carolina Department of Public Instruction is the sponsor of the SCI.

Recurring funding has been allocated from the General Assembly to support this effort. A proportionate share of allocated funds is available to Local Education Agencies (LEAs) to support after-E-Rate costs (non-discounted share) associated with WAN or other applicable agency-approved wired and wireless connectivity within public schools. Actual LEA allotments are then calculated as a pro-rated portion of the annual funding allotted.

The Wake County Public School System receives a 60 percent discount on approved E-Rate services; therefore, the district can request reimbursement of the remaining 40 percent non-discounted portion through the SCI funds. An increase of \$45,280 over last year's request is expected against WAN services.

- $\$725/\text{month per site} \times 5 \text{ new sites} \times 12 \text{ months} = \$43,500 \times 40\% = 17,400$
- $\$500 \text{ one-time install fee per site} \times 5 = \$2,500 \times 40\% = 1,000$
- Aggregate circuit increase $\$5,600/\text{month}$ (from $\$10,400$ to $\$16,000$); $\$5,600 \times 12 = \$67,200 \times 40\% = 26,880$

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
WAN Services		\$ 45,280
Total	-	\$ 45,280

Program Continuity

School Technology Fund

Area	Technology
Description	State Allotment 2018-19 Fines and Forfeitures, Interest \$ 2,009,325 Carryover fund 2017-18 919,538 2018-19 Budget \$ 2,928,863
	State Allotment 2019-20 Fines and Forfeitures, Interest \$ 2,009,325 Carryover fund 2018-19 2,200,000 Estimated 2019-20 Budget \$ 4,209,325
	Increase for 2019-20 \$ 1,280,462

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State
	Computer Software and Supplies		\$ 640,231
	Contracted Services		640,231
	Total	-	\$ 1,280,462

Increasing Property Costs

Contract Security Rate Increase

Area Chief of Staff and Strategic Planning

Description There have been minimal increases in the past 12 years for the hourly wage for security services.

Position	2006	2012	2018
Bicycle officer	\$10.75/hr.	\$10.75/hr.	\$11.00/hr.
Security officer	\$10.00/hr.	\$10.00/hr.	\$10.00/hr.
Security/CR	\$10.00/hr.	\$10.30/hr.	\$10.30/hr.
AMC/Patrol	\$11.00/hr.	\$11.30/hr.	\$11.30/hr.

Due to the current decrease in the unemployment rate, market conditions, the current turnover rate (113 percent), and the lack of qualified officers with the skill sets needed to be successful in the school setting, an increase in the wages to the median level (50 percent of market rate) paid to all security officers is being requested. The amount requested to cover the market increase for 2019-20 school year is \$355,000.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 355,000
Total	-	\$ 355,000

Increasing Property Costs

Real Estate Leases

Area	Facilities
Description	- The Dubois lease addresses administrative functions and facility needs. It expires June 2019 and is expected to be renewed. The increased rental rate represents a 20 percent increase over the current rate which aligns with current fair market land values in the area. Going forward, the current annual escalation rate of 3 percent will be maintained. - The Moore Square Magnet Middle School parking lease (McLaurin Parking Company) addresses staff and magnet program parking needs at Moore Square Magnet Middle. The lease is an annual recurring lease that is expected to renew. The lease expires June 2019. The lease rate is currently \$16,200 per year. The balance, a fixed annual rate not to exceed \$2,000, is to address parking needs as they arise at the school (acquire additional needed parking from McLaurin, purchase parking voucher booklets, and/or pursue other parking lease opportunities near the school as they become available). - The North Wake College and Career Academy lease addresses student capacity and facility needs and expires June 2026. The lease payment includes a set annual rental rate (\$498,503) for the initial five-year term and payment of Wake County property taxes. The estimated tax payment is \$60,000 per year. - The Lufkin Road Middle School lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew. The annual rental rate is not to exceed \$5,900. - The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. - The Crossroads FLEX lease is a long-term lease (20 years) addressing student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs ("TICAM" charges). - The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. The lease rate increases annually by an escalation rate of 3 percent. - The SCORE ReEngagement lease addresses student capacity and facility needs and expires June 30, 2020. The SNAP program will confirm future needs and expenses. - The Forest Hills Baptist Church use agreement addresses staff parking needs at Fred A. Olds Elementary. The agreement is an annual recurring agreement that is expected to renew. The agreement expires June 2021. The rate is currently \$7,500 per year. - The Young Men's Christian Association (YMCA) of the Triangle area lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, property taxes, and CAM costs.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
YMCA of the Triangle		\$ 179,962
Purchasing Warehouse		16,553
WYWLA		11,447
Dubois Lease		9,491
Crossroads FLEX		8,976
Forest Hills Baptist Church		7,500
Moore Square Magnet MS		400
SCORE ReEngagement		(945)
Total	-	\$ 233,384

Increasing Property Costs

Real Estate Leases: Crossroads I and II

Area

Facilities

Description

The Crossroads lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months and has 84 months remaining as of July 1, 2019. The lease monthly base rent will increase 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually although controllable operating costs cannot increase more than 4 percent annually.

For 2019-20, the annual increase of 2.5 percent rent is \$85,191, and an estimated decrease of \$17,218 in CAM charges/operating cost results in a total increase of \$67,974.

Additionally, \$10,242 becomes available from the bond cash flow set aside by the county for this lease and will decrease the local operating budget request.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Crossroads Buildings I and II		\$ 78,216
Total	-	\$ 78,216

Increasing Property Costs

Utilities Increase

Area Maintenance and Operations

Description There are anticipated increases in utilities expenses for electricity and solid waste.

Current Funding Formulas:

Electric Utility: \$0.97 per square foot

Solid Waste Utility: \$0.04 per square foot

Water/Sewer Utility: \$0.14 per square foot

Proposed Funding Formulas:

Electric Utility Increase

There is going to be a 9 percent increase in the electric utility, which is a \$0.09 increase.

2019-20 Proposed Formula: $\$0.97 + \$0.09 = \$1.06$ per square foot

2019-20 Square Footage 25,845,195 * \$0.09 = \$2,326,068

Solid Waste Utility Increase

There is going to be a \$0.01 increase per square foot in solid waste costs.

2019-20 Proposed Formula: $\$0.04 + \$0.01 = \$0.05$ per square foot

2019-20 Square Footage 25,845,195 * \$0.01 = \$258,452

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Electric Utility		\$ 2,276,068	\$ 50,000	\$ 2,326,068
Solid Waste		258,452		258,452
Total	-	\$ 2,534,520	\$ 50,000	\$ 2,584,520

Increasing Property Costs

Property, Liability, and Accident Insurance

Area Administrative Services

Description Risk Management manages risk of loss for Wake County Board of Education resources utilizing the past loss experience, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.

There will be four new schools (two elementary, one middle, and one high school). Projected student population in 2019-20 is 161,030. There will be an increase in the number of employees.

General liability and property insurance premiums and self-insured retention will rise over the 2019-20 year pushed by increased liability exposures, additional property, and inflation. Automobile liability will increase slightly. Medical cost, additional employees, and the narrow market will cause workers' compensation premiums to continue an upward trend. Scholastic Accident Insurance will expand due to the increase of students participating in athletics.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 165,000
General Liability Insurance		70,000
Scholastic Accident Insurance		13,000
Auto Liability Insurance		10,000
Total	-	\$ 258,000

Deferred Operational Needs

Certified Personnel Supplement Increase

Area Systemwide

Description The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The fixed dollar amount increased 0.5 percent from 2017-18 to 2018-19. This proposal is to increase the flat dollar supplement for certified staff by 0.5 percent for 2019-20.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 708,629
Total	-	\$ 708,629

Deferred Operational Needs

Non-Certified Personnel Salary Increase Phase-In

Area Systemwide

Description The proposed increase for non-certified personnel is a five-year phase-in to adjust based on market competitive salaries. The total cost for the full five years is \$35 million. The phase-in will be an increase of \$3.8 million in 2019-20 and \$7.8 million for each of the following four years (2020-24). These adjustments will be in addition to any salary adjustments approved by the legislature each year.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Salary Increase		\$ 3,800,000
Total	-	\$ 3,800,000

Deferred Operational Needs

New Area Superintendent

Area **Area Superintendent**

Description

As part of the Elementary Support Model (ESM), a dedicated area superintendent, assistant to the area superintendent, special assistant, and human resources administrator were created to support this work. These positions will no longer directly support the ESM schools. A ninth area will be created and the ESM schools will be assigned to one of the nine area superintendents.

The new area and the collapsing of ESM schools back into regional areas will bring the school to area superintendent average ratio to 1:21 – this includes the addition of the four new schools opening in 2019-20.

This funding request establishes an area superintendent, assistant to the area superintendent, and a special assistant; along with the non-personnel office support funds.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Area Superintendent	12.00	\$	\$ 177,629	\$ 177,629
Instructional Facilitator	12.00		105,520	105,520
Office Support	12.00	57,349	290	57,639
Workshop Expenses			3,555	3,555
Travel Reimbursement			1,300	1,300
Contracted Services			927	927
Printing and Binding Fees			775	775
Mobile Communication Costs			1,100	1,100
Membership Dues and Fees			465	465
Supplies and Materials			3,300	3,300
Computer Software and Supplies			75	75
Total	36.00	\$ 57,349	\$ 294,936	\$ 352,285

Deferred Operational Needs

Formula Alignment - Maintenance and Operations

Area

Maintenance and Operations

Description

Maintenance and Operations (M&O) was funded in 2018-19 with an operating budget of \$87,310,085. This amount includes maintenance, utilities, and operating capital. Industry standard for M&O budgeting averages 3 percent annually of the Current Replacement Value (CRV) of facilities. M&O is currently funded at 82.16 percent of the industry standard.

CRV for M&O: \$3,710,083,643

Industry standards for M&O budgeting: $\$3,710,083,643 \times 3\% \text{ of CRV} = \$111,302,509$

Industry standard minus M&O funded budget $\$111,302,509 - \$87,310,085 = \$23,992,424$

2019-20 growth funding on new schools request: $\$4,399,625 \times 3\% \text{ of CRV} = \$131,989$

Total adjustment needed: $\$23,992,424 + \$131,989 = \$24,124,413$

This adjustment will be phased in over five years as shown below:

	2019-20	2020-21	2021-22	2022-23	2023-24
Cost	\$2,500,000	\$5,406,103	\$5,406,103	\$5,406,103	\$5,406,104

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
M&O Budget		\$ 2,500,000
Total	-	\$ 2,500,000

Deferred Operational Needs

Risk Management and Safety Administrator

Area

Administrative Services

Description

Since September 2014, the Risk Management and Safety Department has assumed responsibility for the direct handling of liability (General Liability, Automobile, School District and Educators Legal Liability, and Sexual Abuse and Molestation specific claims up to \$250,000 and annual aggregate of \$1,000,000) that has significantly increased director's interaction with school district personnel, school district's attorneys, and insurers' claim personnel. In addition, supervising two safety administrators in support of Board Policies 1510/4200/7270 and 4201/7271 to implement a systemwide loss prevention/safety program with the goal of maintaining a safe work environment for employees and safe learning environment for students consistent with all applicable state and federal laws related to workplace and school environment.

This position will provide enhanced claims management that has a direct impact on lowering the direct and indirect frequency and severity total cost of risk (premiums, deductible/retained losses, and legal fees). Thus, providing effective and efficient risk management services as follows:

1. Reducing workers' compensation, general liability, school district and educators' legal liability, sexual abuse and molestation, and real and personal property as the school district experienced continually growth over the past 11 years:
 - a. Number of schools have increased from 147 to 187 (27 percent), plus four new schools for 2019-20 (30 percent)
 - b. Building square footage increase from 18,119,423 to 25,781,674 (42 percent)
 - c. Number of students increased from 128,070 to 161,030 (26 percent)
 - d. Number of employees from 16,703 to 19,500 (17 percent)
 - e. Number of Drivers' Education vehicles consistently at 119
 - f. Number of service, utility vehicles and activity buses at 648
2. Assisting the Risk Management director in the handling of the school district's business and enable current safety administrators to concentrate on the comprehensive safety program and less on accident investigation.
3. Providing risk management and insurance services including analyzing insurance needs and preparing renewal applications. Maintain and update the entities statement of values, list of vehicles, list of boilers, and list of tanks. This position will also process and file general liability, automobile, and property claims for each entity within 24 hours of receipt. The position will manage data feed and maintain electronic records in the department's database, and hard copy files student and visitor injury report forms.
4. Handling documentation of the automobile, property, and general liability claims. All claim reports are scanned as an electronic file and entered in the Workplace database. Processing automobile accident claims includes obtaining police reports, obtaining damage estimates, recovering the cost of our damage against the responsible party's insurance carrier, or requesting a check when appropriate. Processing property claims includes obtaining estimates of damage and requesting payment from the responsible party. This position will also assists the risk manager in handling general liability claims including litigated claims.
5. Assisting the risk manager with various tasks throughout the year. This position would support the development of an Accident Review Board by sending out "preventable" and "non-preventable" letters to employees involved in accidents. This position will schedule the quarterly Accident Review Board meetings, take meeting minutes, notify participants of the outcome of the meeting, and maintain all Accident Review Board records. This position will maintain the department certificate of insurance database and enter new certificates within 48 hours of receipt.

Deferred Operational Needs

Risk Management and Safety Administrator

- Description**
6. Assisting the director with various tasks throughout the year and assist in scheduling quarterly Stewardship/Claims Review Meetings for commercial liability, workers' compensation, and property loss exposures, creating agenda, and take meeting minutes.
 7. Maintaining the department's WakeConnect website.
 8. Assisting the director with training and customer service for school administrative and central services staff departments.
 9. Performing other duties related to duties assigned.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Risk Management and Safety Administrator	12.00	\$ 91,964
Supplies and office space (one-time cost)		6,200
Total	12.00	\$ 98,164

Deferred Operational Needs

Human Resources Staff to Support High Needs Schools

Area Human Resources

Description Currently, the Elementary Support Model funds two positions that assists high needs schools with staffing. The Elementary Support Model is ending and will not be able to fund these positions in 2019-20.

The Human Resources Department is requesting funding to support a position addressed at serving high needs schools to get additional assistance with filling hard to staff positions. Additionally, HR has lost positions over the past several years that have not been restored. Utilizing this position is critical to the department as a whole.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Senior Administrator	12.00	\$ 120,634
Total	12.00	\$ 120,634

Deferred Operational Needs

Instructional Support Technicians

Area Technology

Description

Over the past five years, the Wake County Public School System (WCPSS) added approximately 52,000 laptops through Capital Improvement Plan (CIP) 2013. During that time, no additional technology support staff was added. Over the next seven years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology.

According to the North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,956. The WCPSS ratio is currently 1:7,714. There are currently 162,000 devices (Windows, iPads, Chromebooks) and 21 Instructional Support Technicians (ISTs) on staff. If we were to move to the state average, we would need 61 additional ISTs.

The requested funding over the next five years will support the hiring of full-time ISTs and provide startup funds for the establishment of the positions.

	2019-20	2020-21	2021-22	2022-23	2023-24
	7 ISTs	14 ISTs	14 ISTs	13 ISTs	13 ISTs
Cost	\$603,127	\$1,206,254	\$1,206,254	\$1,120,092	\$1,120,092

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
ISTs	84.00	\$ 589,372
Laptops (one-time cost)		5,600
Travel		8,155
Total	84.00	\$ 603,127

Removal of Prior Year One-Time Costs

One-Time Costs in 2018-19

Area Systemwide

Description The following one-time costs in 2018-19 are being removed:

Schools

- Positions paid by individual school accounts: During 2018-19, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2019-20, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- Positions paid by before and after school care carryover funds: During 2018-19, several schools paid for position costs using before and after school care carryover funds as a one-time expenditure.
- Before and after school care carryover funds expire at the end of 2018-19 due to the program ending at an elementary school in 2017-18.

Systemwide

- Carryforward Purchase Orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2017-18 to 2018-19.
- Textbook Carryover
- Other one-time costs include class size reserve, curriculum resource, insurance and damages, salary audit, municipal collaboration, and preparing and archiving student records.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Systemwide				
Textbook Carryover		\$ (5,286,517)	\$	\$ (5,286,517)
Carryforward Purchase Orders		(1,911,226)		(1,911,226)
Insurance and Damage Costs		(1,125,296)		(1,125,296)
Class Size Reserve - Teachers	(170.00)	(1,000,000)		(1,000,000)
Curriculum Resource		(750,000)		(750,000)
Hurricane Relief			(291,772)	(291,772)
Municipal Collaboration Projects		(160,193)		(160,193)
Salary Audit		(61,747)		(61,747)
Drivers Education Fleet Vehicles		(105,922)		(105,922)
Preparing and Archiving Student Records		(16,068)		(16,068)
	(170.00)	\$ (10,416,969)	\$ (291,772)	\$ (10,708,741)

Removal of Prior Year One-Time Costs

One-Time Costs in 2018-19

Budget Adjustments	Description	MOE	Local	Federal	Total
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(43.50)	\$ (188,166)	\$	\$ (188,166)
	Instructional Facilitator	(7.00)	(18,150)		(18,150)
	Instructional Assistants	(60.45)	(147,585)		(147,585)
	Tutor Pay		(47,240)		(47,240)
	Clerical Assistant	(5.00)	(12,620)		(12,620)
	Substitute - Regular		(3,158)		(3,158)
	Substitute - Staff Development		(1,973)		(1,973)
	Instructional Assistant Substitute		(2,307)		(2,307)
	Supplement		(38,128)		(38,128)
	Annual Leave Payoff		(2,728)		(2,728)
	Social Security		(35,652)		(35,652)
	Retirement		(58,417)		(58,417)
	Hospitalization		(29,534)		(29,534)
	Workers' Comp. Insurance		(1,433)		(1,433)
	Dental		(1,499)		(1,499)
		(115.95)	\$ (588,590)	\$	\$ (588,590)
	Schools - Before and After School Care Carryover				
	Teachers	(29.50)	\$ (170,786)	\$	\$ (170,786)
	Program Ended		(32,796)		(32,796)
		(29.50)	\$ (203,582)	\$	\$ (203,582)
	Total	(315.45)	\$ (11,209,141)	\$ (291,772)	\$ (11,500,913)

Program Reduction, Elimination, or Savings

Elementary Support Model

Area **Area Superintendent**

Description The Elementary Support Model (ESM) began in 2014 and was developed to provide 12 schools with support in areas of school governance, calendars and schedules, staffing, professional development, common resources, and success measures. As part of the support model, a dedicated area superintendent, assistant to the area superintendent, special assistant, and human resources administrator were created to support this work. These positions will no longer directly support the ESM schools. A ninth area will be created and the ESM schools will be assigned to one of the nine area superintendents.

Following is a list of the 12 ESM Schools:

- Barwell Road
- Brentwood
- Bugg
- Creech Road
- East Garner
- Fox Road
- Hodge Road
- Lincoln Heights
- Lynn Road
- Smith
- Walnut Creek
- Wilburn

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Area Superintendent	(12.00)	\$	\$ (174,828)	\$ (174,828)
Senior Administrator	(12.00)		(119,378)	(119,378)
Instructional Facilitator	(12.00)		(105,231)	(105,231)
Office Support	(12.00)	(56,723)	(290)	(57,013)
Extended Contracts			(23,864)	(23,864)
Instructional Assistant			(1,160)	(1,160)
Supplement			(4,508)	(4,508)
Social Security			(2,259)	(2,259)
Retirement			(5,569)	(5,569)
Contracted Services			(927)	(927)
Workshop Expenses			(2,955)	(2,955)
Travel Reimbursement			(1,875)	(1,875)
Mobile Communications Costs			(1,100)	(1,100)
Membership Dues and Fees			(465)	(465)
Supplies and Materials			(4,100)	(4,100)
Computer Software and Supplies			(75)	(75)
Total	(48.00)	\$ (56,723)	\$ (448,584)	\$ (505,307)

Program Reduction, Elimination, or Savings

School Support Model

Area	Area Superintendent
Description	Funding for the School Support Model is being reduced and realigned to continue support of the East Wake Schools. <u>East Wake High School</u> Reduce a 10 Months of Employment (MOE) literacy coach. Maintain a 10 MOE literacy coach position to continue the support for ELA skills for students that are enrolling at East Wake High with significant ELA weaknesses. It will also allow literacy coaches to continue their work with supporting instructional practices in the area of literacy with their colleagues. This will be vital with the implementation of the new ELA curriculum next year. Maintain at least 20 teacher MOE for redesign implementation teacher support so that the school can maintain the instructional infrastructure that allowed for flexible scheduling and instructional gains. <u>Knightdale High School</u> Reduce a 10 MOE literacy coach. Maintain 10 additional months Average Daily Membership (ADM) for a project-based learning position to support redesign. <u>Central Support Funds</u> Reduce \$56,695 as savings from workshop expenses. Maintain \$30,000 in workshop funding to support continued success with Capturing Kids Hearts training at East Wake High School. Repurpose workshop savings for one-time funding of technology to provide the resources necessary to continue to support the redesign focus - \$50,000 is a significant investment into replacing and enhancing the quality of the instructional technology in the East Wake High School building.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Literacy Coaches	(20.00)	\$ (146,870)
Staff Development Participant Pay		(14,878)
Workshop Expenses		(85,012)
Supplies and Materials		(2,433)
Supplies and Materials (one-time)		50,000
Other Textbooks		(4,372)
Total	(20.00)	\$ (203,565)

Program Reduction, Elimination, or Savings

Purchasing Department Budget Reduction

Area Administrative Services

Description This adjustment is to reduce the Purchasing Department budget for replacement and kindergarten furniture to \$100,000.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Furniture		\$ (99,269)
Total	-	\$ (99,269)

Program Reduction, Elimination, or Savings

School Technology Fund One-Time Funding

Area Technology

Description The request is to decrease one-time funding received in 2018-19 for over-realized fines and forfeitures in the School Technology Fund.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Contracted Services		\$(1,354,790)
Computer Software and Supplies		(1,323,305)
Supplies		(8,000)
Total	-	\$(2,686,095)

New or Expanding Program

Assistant Principal - Elementary Formula Change

Area

Schools

Description

Assistant Principals (APs) support the school building level administration. APs assist with the day-to-day supervision and execution of tasks needed to keep an elementary school running smoothly; and develop academic programs, hire and train faculty, and attend to executive chores such as budgeting and record-keeping.

The current 2018-19 allotment for elementary AP Months of Employment (MOE):

Traditional and Single-Track:
(0 - 1,099 students) - 11 MOE
(1,100+ students) - 22 MOE

Multi-Track Year-Round:
(0 - 1,099 students) - 12 MOE
(1,100+ students) - 23 MOE

This is a two-year plan to increase the AP allotment to schools by adjusting the student range down from 1,100 to 850 by 2020-21 for schools with greater needs; due to higher student enrollment.

The 2019-20 request proposes to adjust the student range down from 1,100 to 900 to provide an additional 11 month AP for eight elementary schools ($11 \times 8 = 88$ MOE). The 2020-21 request proposes to reduce the student range from 900 to 850 to provide an additional 11 month AP for nine elementary schools ($11 \times 9 = 99$ MOE).

Proposed 2019-20 allotment for elementary AP MOE:

Traditional and Single-Track:
(0 - 899 students) - 11 MOE
(900+ students) - 22 MOE

Multi-Track Year-Round:
(0 - 899 students) - 12 MOE
(900+ students) - 23 MOE

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Assistant Principals	88.00	\$ 867,641
Total	88.00	\$ 867,641

New or Expanding Program

Fiscal Compliance Title I Senior Administrator

Area

Academics

Description

Title I funds support district and school plans and is an annual entitlement grant that helps compensate for economic disparity among schools. The funding provides supplemental funds to help ensure that all students meet the state's high academic standards. Title I funds must not supplant or replace state and local funds.

The total 2018-19 Title I allocation is \$27,890,509. Of this total amount, \$22,142,672 is allocated directly to the 51 Title I funded schools that we serve. Therefore, approximately 80 percent of the entire budget supports the schools and is distributed across a variety of categories:

- Family Engagement
- Positions (classroom teachers, instructional coaches, instructional facilitators, parent liaisons, instructional assistants)
- Professional Development
- Tutoring
- Transportation (after school tutoring, Kidznotes)
- Instructional Supplies/Materials

With the overwhelmingly large percentage of the overall Title I budget being dispersed to schools and the number of Title I funded schools we support, it has become increasingly important to provide ample support to schools to help ensure strong fiscal compliance of the utilization of fiscal resources.

Under the general supervision of the Title I director, this position would coordinate, facilitate, and participate in the development and administration of complex school Title I budgets. As school leaders consider school improvement planning in making decisions for their schools, this position would support efforts by maintaining and verifying Title I funding to strengthen and maximize the use of the allocation.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Federal
Senior Administrator	12.00	\$ 102,967
Total	12.00	\$ 102,967

New or Expanding Program

Interventionists

Area Special Education

Description

Individuals with Disabilities Education Act (IDEA) - Early Intervening Services funds are required to be dedicated to the reduction of disproportionality of African American males in specific categorical areas of identification or with suspension.

For over five years, funds have been utilized to support literacy coaches in elementary schools. Five years of data do not indicate impact on the reduction of disproportionality. In addition, there is growing concern with regards to data related to the suspension of African American males.

This request is for 99 months to support school-level interventionists to reduce disproportionality. The salary is based on a bachelor's with National Board Certification for Teachers (NBCT) with 10 years of experience.

A request for local funding for the literacy coaches currently funded from IDEA - Early Intervening Services will create available funds to support this initiative.

Strategic Objective Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Interventionists	99.00	\$ 805,112
Total	99.00	\$ 805,112

New or Expanding Program

School Support for Social Emotional Learning

Area

Student Services

Description

After the joint Wake County commissioners and school board meeting in May of 2018, it was suggested that a multi-year plan would be helpful in seeing the total instructional support staff need for the district. During the Wake County Board of Education's Student Achievement Committee (SAC) meeting on August 13, 2018, it was requested that a five-year plan be developed around how to address additional instructional support staff based on an acuity model that favors need.

This request is to obtain funding for 782 Months of Employment (MOE) for full-time instructional support positions based on need as demonstrated by an approved acuity model. The long-term goal of reducing the ratios closer to recommended national averages for instructional support positions will require 3,910 MOE or \$30 million. This \$6 million request is the first of a five-year plan to obtain a total of \$30 million in funding to meet the most urgent needs of students and to prepare them for long-range success. This funding request assumes the Wake County Public School System (WCPSS) will receive a new state allocation. The legislature has indicated this is a priority. However, it is uncertain if the state will provide new funding for social and emotional learning for the 2019-20 school year. If state funding does not increase, the request will not be fully funded.

The focus of the services to schools will be to facilitate the social emotional learning of students in WCPSS schools based on evidenced-based curriculum and practices. The Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults.

Contracted services are also requested to provide coverage for counselors, social workers, psychologists, and nurses who are on medical/family leave and there is no sub pay for those positions when they are absent from schools. In addition, contracting with retired personnel for special projects like social emotional learning coaches (Trauma Informed Schools, Restorative Practices), transcript audits as a part of the College Graduation Rate (CGR) process, financial aid advisors, psychological testing services for student assessments for Special Education Services.

Demonstrated Need: ACE indicators are physical abuse, sexual abuse, emotional abuse, physical neglect, emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation or divorce, and incarcerated household member. Other barriers to success include homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges. 2017-18 Data from CaSS Department Annual Reports gives us an indication of the trauma that some of our students experience.

Homelessness	3,989
Foster Care Placement	271
Self-injury	507
Suicide Screenings/Suicides	3,276/5
Out-of-School Discipline Referrals	11,833 /6 LTS
In-School Discipline Referrals	18,970 *approximate
*Chronic Health Conditions	15,032
*Medication (doses given)	48,270
*Invasive Procedures	1,546

*Based on 2016-17 School Health Report. The 2017-18 report was not released at the time of the submission of this request.

New or Expanding Program

School Support for Social Emotional Learning

Description While the school system cannot change the environment of students, we can teach trauma-informed, resiliency, and restorative practice skills, and we can identify needs in order to connect students and families to community resources to assist in addressing the barriers that prevent positive outcomes for students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
State MOE				
Counselors	384.00	\$ 2,454,135	\$ 392,691	\$ 2,846,826
Psychologists	176.00	1,247,961	215,405	1,463,366
Social Workers	194.00	1,239,849	198,392	1,438,241
School Nurses	28.00	142,400	22,941	165,341
Contracted Services			86,226	86,226
Total	782.00	\$ 5,084,345	\$ 915,655	\$ 6,000,000

New or Expanding Program

Contract Security Additional Officer

Area

Chief of Staff and Strategic Planning

Description

Central Services will be moving several departments into a new facility (Crossroads III). An additional security officer is requested. The annual cost for this officer is estimated at \$40,000 per year.

Strategic Objective

Human Capital

Budget Adjustments	Description	MOE	Local
	Contracted Services		\$ 40,000
	Total	-	\$ 40,000

New or Expanding Program

Office of Professional Learning Senior Administrator

Area Chief of Staff and Strategic Planning

Description The Office of Professional Learning is seeking a full-time (12 months of employment) senior administrator position to provide ongoing training to support continued learning for non-instructional staff. Non-instructional personnel in central services and in schools are in need of ongoing training in leadership and administrative service responsibilities including, but not limited to, the areas of finance, human resources, compensation services, purchasing, risk management, accounting, customer service, management and office systems.

There is the need to provide the district's non-instructional staff targeted opportunities for ongoing professional growth and professional capacity building. Turnover rates in non-instructional leadership positions and department staff are reflective of the need to provide professional learning support to these positions throughout the district.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 102,740
Cubicle Space (one-time cost)		3,000
Laptop (one-time cost)		800
Total	12.00	\$ 106,540

New or Expanding Program

District Marketing Initiative

Area**Communications****Description**

Seek recurring funding for an additional phase of district's marketing campaign that is designed to create public awareness about the value of public education. Advertising will include paid search engine marketing, paid social media marketing, media buys (broadcast and print) direct mail and various forms of promotion. Campaign will be measured by increase in market share among target schools.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 100,000
Total	-	\$ 100,000

New or Expanding Program

Security Specialist

Area

Technology

Description

The security specialist will be part of the information security team that monitors the day to day security of Wake County Public School System (WCPSS) servers. This person will report security vulnerabilities and track the issue until fixed. This person will be part of the incident response team dealing with data breaches. This person will support the WCPSS cloud storage security solution ensuring WCPSS cloud data is stored, processed, and transmitted in approved secure manners.

Google Apps for Education is one example of systems and data stored that the security specialist would assist with monitoring as WCPSS now has over 100 TB of data in the WCPSS Google domain with 7.3 M of external shares in the past six months alone.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Security Specialist	12.00	\$ 92,815
Total	12.00	\$ 92,815

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers

Area

Schools

Description

The career award for science and mathematics teachers is a five-year award available to outstanding science and/or mathematics teachers in the North Carolina public primary and secondary schools. The purpose of this award is to recognize teachers who have demonstrated solid knowledge of science and/or mathematics content and have outstanding performance records in educating children.

This five-year award presents opportunities for professional development and collaboration with other master science and/or mathematics teachers who will help to ensure their success as teachers and their satisfaction with the field of teaching. Special consideration will be given to teachers working in hard-to-staff, economically deprived classrooms in North Carolina. The award also offers schools and school districts the opportunity to fully develop teachers as leaders in the field. This grant ends June 30, 2020.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Substitute Teacher - Staff Development		\$ (796)
Salary Differential		742
Social Security		(5)
Retirement		632
Workshop Expenses		(5,438)
Supplies and Materials		(5,437)
Total	-	\$ (10,302)

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

Description In 2019-20, Bugg Elementary will continue to plan programs and events that provide families with meals as well as educate them about healthy choices and good nutrition.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 2,500
Supplies and Materials		800
Food Purchases		1,582
Indirect Cost		118
Unbudgeted Funds		(10,000)
Total	-	\$ (5,000)

Changes to Grants, Donations, and Fees

Title II - Improving Teacher Quality

Area Academic Advancement

Description Title II, Part A of the Every Student Succeeds Act (ESSA) provides funding to help increase the academic achievement of all students by supporting educators and elevating the teaching profession. It may be used to prepare, train, and recruit high-quality teachers and principals to increase student academic achievement. Funds are intended to be used to drive innovation and build on evidence to better support educators.

Domains for supporting educators include:

- Multiple pathways to teaching and leading
- Induction and mentorship
- Meaningful evaluation and support
- Strong teacher leadership
- Transformative school leadership

In addition, funds may be used for:

- Promoting a diverse educator workforce across the career continuum
- Leveraging teacher expertise and leadership
- Providing equitable access to effective educators

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor		\$ 3,000
Instructional Facilitator		(9,956)
Substitute - Staff Development		(46,358)
Instructional Assistant - Substitute - Staff Development		(2,183)
Supplement Pay		(653)
Social Security		(4,294)
Retirement		8,396
Hospitalization		4,158
Workers' Compensation		(168)
Dental		328
Contracted Services		105,676
Workshop Expenses		(647,857)
Indirect Cost		(13,994)
Unbudgeted Funds		(585,587)
Total	-	\$ (1,189,492)

Changes to Grants, Donations, and Fees

Career Technical Education (CTE) - Program Improvement

Area	Academics										
Description	CTE Program Improvement funds have remained fairly stable over time. In 2018-19, Local Education Agencies (LEAs) were awarded additional funds (in excess of planning allotments) due to a slight increase in state funding and the distribution of reserves/carryover at the state level. We are not expecting the additional funds to continue in 2019-20.										
Funding Formula	Of the total funds available for state aid, allocation to LEAs/charter schools will be based on the following: 1. Thirty percent will be allotted based on individuals ages 5-17 who resided in the school district served by the LEA. 2. Seventy percent will be allotted based on individuals ages 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line. <table> <tr> <td>2018-19 Planning Allotment</td><td>\$ 1,427,978</td></tr> <tr> <td>Additional Funds</td><td>\$ 277,948</td></tr> <tr> <td>2018-19 Total Available</td><td><u>\$ 1,705,926</u></td></tr> <tr> <td>2019-20 Estimated Funding</td><td>\$ 1,427,978</td></tr> <tr> <td>Difference</td><td><u><u>\$ (277,948)</u></u></td></tr> </table>	2018-19 Planning Allotment	\$ 1,427,978	Additional Funds	\$ 277,948	2018-19 Total Available	<u>\$ 1,705,926</u>	2019-20 Estimated Funding	\$ 1,427,978	Difference	<u><u>\$ (277,948)</u></u>
2018-19 Planning Allotment	\$ 1,427,978										
Additional Funds	\$ 277,948										
2018-19 Total Available	<u>\$ 1,705,926</u>										
2019-20 Estimated Funding	\$ 1,427,978										
Difference	<u><u>\$ (277,948)</u></u>										

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	Federal
	Contracted Services		\$ 5,000
	Indirect Cost		(9,694)
	Supplies and Materials		(84,640)
	Computer Software and Supplies		(20,000)
	Furniture and Equipment - Inventoried		(62,904)
	Computer Equipment - Inventoried		(230,710)
	Purchase of Furniture and Equipment - Capitalized		125,000
	Total	-	\$ (277,948)

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area

Academics

Description

Over the last few years, the Wake County Public School System (WCPSS) received funds from Go Global (via the Hanban Organization) as part of a Confucius grant. Four schools are a part of this grant, Farmington Woods Magnet Elementary School, Smith Magnet Elementary School, East Garner Magnet Middle School, and Garner Magnet High School. In years past, each school received \$10,000 annually. In 2017-18 and this year, the four aforementioned schools received \$5,000 each.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Substitute - Staff Development		\$ (2,944)
Curriculum Development Pay		(1,000)
Additional Responsibility Stipend		(1,890)
Social Security		(446)
Retirement		(545)
Workers' Compensation		(17)
Contracted Services		(2,500)
Workshop Expenses		(10,500)
Field Trips		(506)
Supplies and Materials		(24,909)
Total	-	\$ (45,257)

Changes to Grants, Donations, and Fees

Disadvantaged Student Supplemental Funding

Area

Academics

Description

To address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Funds received for Disadvantaged Student Supplemental Funding (DSSF) shall be used, consistent with the policies and procedures adopted by the State Board of Education only to:

- provide instructional positions or instructional support positions and/or professional development;
- provide intensive in-school and/or after school remediation;
- purchase diagnostic software and progress-monitoring tools; and
- provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35 percent of the funds may be used for this purpose.

DSSF dollars are anticipated to remain the same. This adjustment represents the change in program initiatives that will no longer be funded through DSSF and will offset other needs.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Instructional Support I		\$ (37,707)
Substitute - Staff Development		6,091
Instructional Assistant Substitute - Staff Development		(800)
Supplement		(7,193)
Additional Responsibility Stipend		(48,800)
Mentor Pay Stipend		(388,217)
Social Security		(36,377)
Retirement		(87,516)
Hospitalization		(3,230)
Dental		(221)
Contracted Services		(48,714)
Workshop Expenses		36,232
Travel Reimbursement		(6,997)
Supplies and Materials		138,700
Computer/Software Supplies		310,000
Total	-	\$ (174,749)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title I - Basic Program funds support district and school plans and is an annual entitlement grant that helps compensate for economic disparity among schools. The funding provides supplemental funds to help ensure that all students meet the state's high academic standards. Title I funds must not supplant or replace state and local funds. Title I funds support academic achievement. Schools are allotted Title I funds based on the number of students who qualify for free and reduced lunch.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor		\$ 76,407
Teacher		(2,000)
New Teacher Orientation		(614)
Instructional Support I		37,577
Instructional Facilitator		(7,370)
Instructional Assistant		(216)
Tutor (within instructional day)		(3,000)
School-Based Specialist and Office Support		58,311
Substitute Teacher - Regular		(2,428)
Substitute Teacher - Staff Development		(169,960)
Substitute Teacher - Non-Teaching		1,907
Instructional Assistant Substitute - Regular		(48,000)
Instructional Assistant Substitute - Staff Development		(1,425)
Driver and Driver Overtime		(2,000)
Supplement Pay		37,140
Longevity		(4,782)
Additional Responsibility Stipend		(11,459)
Tutorial Pay		(44,218)
Social Security		2,200
Retirement		175,162
Hospitalization		334,254
Workers' Compensation		(1,576)
Dental		14,585
Contracted Services		(2,301)
Workshop Expenses		(200,296)
Printing and Binding Fees		(1,174)
Pupil Transportation - Contract		(416)
Indirect Cost		45,759
Unbudgeted Funds		(4,383,066)
Supplies and Materials and Computer/Software		198,973
Furniture/Computer Equipment - Inventoried		(518,617)
Total	-	\$ (4,422,643)

Changes to Grants, Donations, and Fees

ESEA Title IV - Student Support and Academic Enrichment (Part A)

Area Academics

Description Funds are used to improve students' academic achievement by increasing the capacity of local educational agencies to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Substitute Teacher - Staff Development		\$ 5,781
Instructional Assistant Sub - Staff Development		(814)
Social Security		381
Retirement		(51)
Workers' Compensation		15
Contracted Services		134,048
Workshop Expenses		65,139
Indirect Cost		3,127
Unbudgeted Funds		(397,648)
Supplies and Materials		63,159
Computer Software and Supplies		(5,135)
Total	-	\$ (131,998)

Changes to Grants, Donations, and Fees

John Rex Endowment Wake Up and Read

Area **Academics**

Description The John Rex Endowment grant for \$60,000 was awarded to WAKE Up and Read Community Coalition. There will be one additional installment in March 2019 for \$11,690. The grant finish date is December 31, 2019. There will be carryover for 2019-20 for contractual services.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ (35,385)
Printing and Binding Fees		(750)
Indirect Cost		(917)
Unbudgeted Funds		(507)
Supplies and Materials		(785)
Food Purchase		(600)
Total	-	\$ (38,944)

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area Academics

Description The 2017-2022 Magnet Schools Assistance Program (MSAP) grant (Project Cornerstone) will enable Bugg Magnet, Lincoln Heights, and Millbrook Magnet elementary schools and Southeast Raleigh Magnet High School to implement their themes to the fullest extent in order to serve their students and communities. There are no changes in personnel for 2019-20.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor		\$ 24,834
Teacher		17,189
Instructional Support I		2,309
Instructional Facilitator		47,966
Office Support		10,481
Substitute - Regular		(4,557)
Substitute - Staff Development		1,138
Supplement		1,713
Longevity		1,833
Curriculum Development Pay		10,882
Additional Responsibility Stipend		(1,435)
Staff Development Participant Pay		59,897
Social Security		(2,824)
Retirement		58,994
Hospital		3,161
Workers' Compensation		518
Dental		705
Contracted Services		(208,634)
Workshop Expenses		(70,391)
Advertising Cost		(2,853)
Printing and Binding Fees		(19,900)
Travel Reimbursement		7,042
Field Trips		4,224
Certification/Licensing Fees		8,246
Indirect Cost		(32,052)
Unbudgeted Funds		(922,759)
Supplies and Materials		(146,504)
Library Books		(115,000)
Computer Software and Supplies		(12,916)
Furniture/Computer Equipment - Inventoried		(1,215,593)
Furniture and Equipment - Capitalized		(59,570)
Total	-	\$ (2,553,856)

Changes to Grants, Donations, and Fees

Title III - Language Acquisition

Area

Academics

Description

Funds are allocated on the basis of an annual headcount of the local education agencies/ charter school's Limited English Proficiency (LEP) students, including immigrant students and youth.

It is estimated that funding for the language acquisition grant for 2019-20 will be greater than 2018-19 based on the increased number of LEP students in the October 1, 2018, headcount.

Carryover funds are expected to decrease in 2019-20.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Retirement		\$ 8,028
Hospitalization		1,888
Dental		(62)
Workshop Expenses		(66,100)
Indirect Cost		(3,797)
Unbudgeted Funds		(172,546)
Supplies and Materials		(100,100)
Total	-	\$ (332,689)

Changes to Grants, Donations, and Fees

Title III - Language Acquisition - Significant Increase

Area Academics

Description Funds are provided to Local Education Agencies (LEAs) determined to have a “significant increase” of eligible immigrant students (born outside the United States and in U.S. schools less than three academic years). Student counts are submitted in February annually.

The number of eligible immigrant students enrolled in the Wake County Public School System (WCPSS) during 2018-19 (as of February 1, 2019) is expected to increase, thereby establishing “significant increase” and including WCPSS in the Title III Language Acquisition - Significant Increase state set-aside. Distribution of funds is dependent upon the total number of LEAs eligible and the number of “immigrant” students in each eligible LEA.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Retirement		\$ 1,078
Hospitalization		610
Dental		1
Indirect Cost		41
Unbudgeted Funds		(6,725)
Total	-	\$ (4,995)

Changes to Grants, Donations, and Fees

Wake Ed Partnership Summer STEM

Area **Academics**

Description The Wake Ed Partnership grant for Summer STEM is expected to continue in 2019-20. Funds for this grant do not roll over and are established each fiscal year. This funding request is to show the ending of funds for 2018-19 and the renewal of the grant for the upcoming school year. The amount of the grant/agreement is expected to be the same as the 2018-19 school year.

Strategic Objectives Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Retirement		\$ 186
Total	-	\$ 186

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

Description Coordinating Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

Individuals with Disabilities Education Act (IDEA) federal regulations mandates 15 percent of a Local Education Agency (LEA), charter school, or state-operated program's total annual IDEA allocation (IDEA Title VI-B - Pre-School Handicapped and IDEA Title VI-B Handicapped) is set-aside for any LEA, charter school or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities including particular impairment; the placement in particular educational settings of children; and the incidence, duration, and types of disciplinary actions, including suspension and expulsions.

These funds cannot be used for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade 12 at risk of placement in special education. This legislation also requires states to monitor the expenditure of CEIS funds. Services provided for non-disabled students for CEIS should be purchased through the IDEA - Early Intervening Services grant.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor		\$ (6,299)
Psychologist		26,100
Instructional Facilitator		77,890
Supplement		7,413
Social Security		5,218
Retirement		56,552
Hospitalization		29,725
Workers' Compensation		204
Dental		859
Indirect Cost		(29,176)
Unbudgeted Funds		633,972
Total	-	\$ 802,458

Changes to Grants, Donations, and Fees

IDEA - State Improvement Grant

Area Special Education

Description The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies, charter schools, and state-operated programs in North Carolina. Funds support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Retirement		\$ 26
Workshop Expenses		(240)
Indirect Cost		(1,973)
Unbudgeted Funds		(48)
Total	-	\$ (2,235)

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

Description The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to local education agencies' specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool least restrictive environment opportunities for handicapped preschoolers.

Strategic Objective Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Retirement		\$ (38)
Indirect Cost		(205)
Unbudgeted Funds		(589)
Supplies and Materials		(12,272)
Total	-	\$ (13,104)

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

Description Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor		\$ (39,422)
Teacher		(333,036)
Held Harmless Salary		(113)
Instructional Support II		(413)
Instructional Facilitator		(51,110)
Instructional Assistant		(742,303)
Office Support		(29,121)
Supplement		(68,247)
Longevity		(11,030)
Social Security		(96,819)
Retirement		(127,300)
Hospitalization		561,332
Workers' Compensation		(3,743)
Dental		23,725
Contracted Services		(1,265,564)
Indirect Cost		27,880
Unbudgeted Funds		63,973
Supplies and Materials		(3)
Total	-	(2,091,314)

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area Special Education

Description The Individual with Disabilities Education Act (IDEA) VI-B Pre-School Handicapped funds are used to initiate and expand preschool special education and related services programs for children with disabilities ages three through five.

Local Education Agencies (LEAs) receive a base amount equal to a proportional share of 75 percent of the fiscal year 1997-98 IDEA Title VI-B Preschool Grant as calculated using the December 1996 child count. The remaining funds are distributed as follows:

- Eighty-five percent of remaining funds shall be allotted on the basis of Average Daily Membership (ADM) of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
- Fifteen percent of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1 free lunch count.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Substitute - Regular		\$ (103)
Substitute - Non-Teaching		(183)
Social Security		25
Retirement		4,699
Hospitalization		309
Workers' Compensation		1
Dental		75
Indirect Cost		(136)
Supplies and Materials		(10,432)
Total	-	\$ (5,745)

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

Description The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to local education agencies, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists. In 2018-19, the Wake County Public School System received a one-time reimbursement of \$360,000 due to Every Child Accountability and Tracking System (ECATS) delay. Staff does not anticipate receiving this reimbursement in 2019-20.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Contracted Services		\$ (359,889)
Workshop Expenses		(19,534)
Indirect Cost		(514)
Unbudgeted Funds		(61)
Supplies and Materials		(1,589)
Total	-	\$ (381,587)

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

Description Medicaid Fee For Service is a reimbursement program for children with disabilities eligible to receive Medicaid funding.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Retirement		\$ 6,093
Hospitalization		16,699
Workers' Compensation		3
Dental		814
Contracted Services		(725,167)
Unbudgeted Funds		(1,000,000)
Supplies and Materials		2,226
Total	-	\$ (1,699,332)

Changes to Grants, Donations, and Fees

John Rex Endowment Positive Parenting Expansion

Area **Student Services**

Description This grant is funded by John Rex Endowment to expand the Positive Parenting Program (Triple P) in Wake County. Funding is for three years. The funding cycle began October 1, 2017 and ends June 30, 2020. During 2018-19, a .50 month position was added to cover the salary of a staff member whose Smart Start Triple P grant did not cover her full salary. For the 2019-20 year, staff will request additional funding from Wake County Smart Start to cover her full salary. Salary and benefits are being reduced accordingly. Unbudgeted funds and supplies are being reduced in line with projected revenue. Indirect costs are increased in line with changes and elimination of unbudgeted funds.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Instructional Support I	(0.50)	\$ (2,750)
Director and/or Supervisor		(252)
Supplement		(579)
Longevity		(35)
Social Security		(277)
Retirement		2,389
Hospital		452
Workers' Compensation		(10)
Dental		(12)
Contracted Services		(6,578)
Indirect Cost		(243)
Supplies and Materials		(2,336)
Unbudgeted Funds		(82,892)
Total	(0.50)	\$ (93,123)

Changes to Grants, Donations, and Fees

John Rex Endowment SEFEL Expansion Grant

Area Student Services

Description The John Rex Endowment Social Emotional Foundations for Early Learning (SEFEL) Expansion Grant is providing funds to continue the SEFEL implementation, to provide the SEFEL teacher coaching program, to evaluate the outcome, and to plan for sustainability.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Social Security		\$ 19
Retirement		1,591
Hospital		226
Contracted Services		(32,740)
Indirect Cost		(752)
Unbudgeted Funds		4,435
Total	-	\$ (27,221)

Changes to Grants, Donations, and Fees

McKinney-Vento Homeless Assistance

Area Student Services

Description McKinney-Vento Homeless Assistance is a federally mandated program that provides federally mandated services to students identified as homeless. The program receives funding from a subgrant issued by the North Carolina Department of Public Instruction. The adjustment reflects a reduction in supply expenditures.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (21,795)
Indirect Cost		(530)
Total	-	\$ (22,325)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Revenues are generated on a reimbursement basis. Revenues will increase slightly for 2019-20.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Instructional Support I	(7.00)	\$ (31,682)
Supplement		(5,467)
Social Security		(2,866)
Retirement		(5,099)
Hospitalization		6,643
Workers' Compensation		(112)
Dental		267
Unbudgeted Funds		174,233
Total	(7.00)	\$ 135,917

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

Description These Pre-K funds support preschool classrooms and early learning activities.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Teacher		\$ (32,998)
Instructional Assistant		(4,660)
School-Based Specialist		(43,275)
Substitute - Non-Teaching		(123)
Instructional Assistant Substitute - Staff Development		1,912
Supplement		(7,407)
Longevity		(82)
Additional Responsibility Stipend		10,200
Social Security		(5,871)
Retirement		(4,740)
Hospitalization		1,054
Workers' Compensation		(232)
Dental		1
Contracted Services		60,000
Workshop Expenses		7,500
Printing and Binding Fees		1,500
Travel Reimbursement		(1,000)
Field Trips		200
Certification/Licensing Fees		3,000
Assessments/Penalties		100
Unbudgeted Funds		75,603
Supplies and Materials		93,648
Food Purchases		1,500
Furniture and Equipment - Inventoried		(244,486)
Architects Fees		(500)
Furniture and Equipment - Capitalized		(320,000)
Total	-	\$ (409,156)

Changes to Grants, Donations, and Fees

Parents as Teachers - Smart Start

Area Student Services

Description Parents as Teachers is a Smart Start funded program that supports eight staff members. The current coordinator is an 85 percent 12-month employee that does not participate in hospital or dental insurance. Staff will ask to increase the position to 100 percent (12 months) with hospital and dental benefits when applying for year three of the grant in the spring. This accounts for the increase in salary and benefits for 2019-20.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Instructional Support I	1.80	\$ 9,900
Supplement		1,768
Social Security		892
Retirement		10,072
Hospitalization		7,686
Workers' Compensation		35
Dental		290
Indirect Cost		728
Supplies and Materials		(728)
Total	1.80	\$ 30,643

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area

Student Services

Description

Project Enlightenment - Self Support Funds come from tuition for one of the classrooms, parent and teacher workshop registration fees, and donations. These funds are used for staff salaries to provide services to preschool and kindergarten classrooms throughout Wake County. Funds are also used to help provide screening and consultation services during the summer months. This program has 12.6 Months of Employment (MOE) to cover portions of staff salaries and benefits. Supplies and materials, contracted services, workshop expenses, bank service fees, postage and reproduction costs are being reduced in line with anticipated revenue reduction.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Instructional Support I		\$ (593)
Psychologist		(19)
Supplement		612
Retirement		2,238
Hospitalization		284
Contracted Services		(8,000)
Workshop Expenses		(2,000)
Printing and Binding		(2,000)
Postage		(250)
Bank Service Fees		(2,000)
Supplies and Materials		(13,272)
Total	-	\$ (25,000)

Changes to Grants, Donations, and Fees

Smart Start Triple P

Area

Student Services

Description

Smart Start Triple P is a Smart Start funded program. These funds are used to provide Triple P Positive Parenting Program services to families and children living in homeless shelters and to provide parent education in homes where families do not have transportation.

During the 2018-19 year, the current staff member on this grant was reclassified and her salary increased beyond the funding allotment. As a result, .5 Months of Employment (MOE) of her salary was moved to another Triple P grant to maintain her position at 12 MOE. For the 2019-20 year, funding will be requested from Smart Start to cover the additional salary and benefit requirements. The 2019-20 year will be year three of a three-year funding cycle.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Instructional Support I	0.50	\$ 2,640
Supplement		504
Social Security		251
Retirement		2,165
Workers' Compensation		10
Dental		12
Travel Reimbursement		120
Indirect Cost		139
Total	0.50	\$ 5,841

Changes to Grants, Donations, and Fees

Athens Library

Area Chief of Staff and Strategic Planning

Description This request is to remove one-time carryover funds to support the Athens Library.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ (3,847)
Supplies and Materials		(2,234)
Total	-	\$ (6,081)

Changes to Grants, Donations, and Fees

Wallace Foundation Grant

Area Chief of Staff and Strategic Planning

Description The Wake County Public School System (WCPSS) is in partnership with North Carolina State University (NCSU), Johnston County, and the Northeast Leadership Academy (NELA) cohort. The Wallace Grant is designed to support leadership development for school-based administrators. Strands of the grant that serve as focus areas include collaborative work with NCSU targeted at the redesign of its university leadership preparation program, a WCPSS-NCSU Master of School Administration (MSA) cohort program, the development and implementation of a Leadership Tracking System, and leadership development activities that support the district's work in continuously building a principal pipeline of highly qualified candidates.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ (251,642)
Workshop Expenses		(76,357)
Travel Reimbursement		(3,953)
Indirect Cost		(8,080)
Total	-	\$ (340,032)

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

Projection of revenues from fee collections and estimated carryover balances from 2018-19 to 2019-20 determined the Community Schools self-support budget. Current funding formula and historical data analysis indicates little increase in program participation over prior year; same or very similar revenue indicates no appreciable increase in anticipated revenue. Adjustments to benefits align with salaries.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Office Support		\$ (2,027)
Substitute - Staff Development		(2,316)
Instructional Assistant Sub - Staff Development		(552)
Overtime Pay		10,000
Social Security		(2,816)
Retirement		31,616
Hospital		3,842
Workers' Compensation		(114)
Contracted Services		49,256
Advertising Cost		4,000
Printing and Binding Fees		20,563
Public Utilities - Electric Services		27,000
Contracted Repairs and Maintenance - Land and Buildings		(176,676)
Postage		15,000
Indirect Cost		(9,492)
Unbudgeted Funds		500,538
Supplies and Materials		(597,830)
Total	-	\$ (130,008)

Changes to Grants, Donations, and Fees

Child Nutrition Services

Area

Child Nutrition

Description

The 2019-20 budget is based on historical revenue and expenditure patterns. Projections for 2019-20 reflect an overall increase in revenue of \$1,468,898 compared to 2018-19 while accounting for three days of lost revenue due to the decrease in calendar days from 180 to 177.

Additionally, on an annual basis at mid-year, a projected entitlement for the following operating year is determined for each sponsor. The projected amount is used to order USDA foods in February/March for use in the following operating year. In November of the actual operating year, the number of lunches served in the prior year is finalized and the entitlement for the current operating year is adjusted.

An increase of 20 cents per paid lunch is necessary to maintain the current level of program services. The budget was adjusted to align benefits to the new rates for 2019-20. A separate request for new school personnel reflects the additional increase in revenue for \$693,656.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Cafeteria Worker		\$	\$ (49,523)	\$	\$ (49,523)
Longevity			175		175
Bonus Leave Payoff			(753)		(753)
Annual Leave Payoff			1,366		1,366
Short Term Disability			(29,490)		(29,490)
Overtime Pay			4,831		4,831
Social Security			(5,486)		(5,486)
Retirement			527,640		527,640
Hospitalization			216,674		216,674
Workers' Compensation			12,123		12,123
Unemployment Insurance			(4,942)		(4,942)
Dental			(531)		(531)
Contracted Services			(11,579)		(11,579)
Workshop Expenses			(1,000)		(1,000)
Printing and Binding Fees			(30,800)		(30,800)
Travel Reimbursement			1,100		1,100
Telephone			(29,000)		(29,000)
Postage			(11,000)		(11,000)
Mobile Communication			2,800		2,800
Membership Dues/Fees			600		600
Indirect Cost			(336,042)		(336,042)
Supplies and Materials			(33,643)		(33,643)
Food Purchases		55,116	(383,029)	732,329	404,416
Food Processing Supplies			45,049		45,049
Purchase of Vehicles			102,257		102,257
Total	-	\$ 55,116	\$ (12,203)	\$ 732,329	\$ 775,242

Changes to Grants, Donations, and Fees

Print Shop

Area Administrative Services

Description The district expects an increase in outside revenue for the Print Shop in 2019-20.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Printing and Binding Fees		\$ 10,000
Total	-	\$ 10,000

Changes to Grants, Donations, and Fees

Property Rental

Area Facilities

Description The rental revenue for 1820 Capital Boulevard, Raleigh, NC, 27604 will decrease in 2019-20.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Rental Income		\$ (196,231)
Total	-	\$ (196,231)

Changes to Grants, Donations, and Fees

Positions on Loan

Area Human Resources

Description As part of the 2016-17 budget bill, the NC General Assembly provided an option for school districts, or groups of school districts, to provide Local Alternative Teacher Preparation (LATP) programs for new lateral entry teachers. Our district, in collaboration with the Central Carolina RESA (Regional Education Service Alliance), submitted a proposal to the State Board and received approval. Its first year of operation was 2017-18. The program is designed to grow by 100 participants each year. These two on loan positions are hired by the Wake County Public School System (WCPSS) but work with CCRESA directly and support all districts who are participating. Their salaries and benefits are receipt supported by the CCRESA program fees. Additionally, WCPSS is receiving reimbursement for an North Carolina Association of Educators (NCAE) position on loan.

This request assumes no salary increase and adjusted benefits for retirement and hospital.

Strategic Objectives Human Capital and Learning & Teaching

Budget Adjustments

Description	MOE	Local
Director and/or Supervisor		\$ 2,942
Annual Leave Payoff		(2,942)
Retirement		1,610
Hospitalization		678
Dental		(1)
Total	-	\$ 2,287

Grants, Donations, and Fees Ending

The Wake County Public School System receives grants from state, local, and federal sources. Local donations are usually one-time funds received directly from various organizations to be expended for a specific use in the year donated. The following list of grants and donations have ended and all funds are expected to be expended by the end of this fiscal year.

Program Name	MOE	Amount
State Sources		
Digital Learning		\$ (75,000)
School Safety Grant Programs		(569,752)
	<u>-</u>	<u>\$ (644,752)</u>
Local Sources		
AASL Beyond Words		\$ (15,000)
Building Better Bridges - Spencer Foundation		(2,000)
Burroughs Wellcome Fund		(2,543)
Burroughs Wellcome Fund-Student Science Enrichment Program Grants		(12,645)
Burroughs Wellcome Science Enrichment STEM Wise		(31,526)
Cary Chamber of Commerce Entrepreneurial Challenge		(41,378)
Columbia University - William T. Grant Foundation		(4,500)
Confucius Institute		(16,011)
Corning Incorporated Foundation		(10,000)
Dell EiE District Scholarship		(8,926)
Digital Promise Grant	(15.50)	(95,066)
Donations - General Operations		(63,217)
Duke Energy Foundation		(611)
Duke Energy Foundation - Building Literacy - Rich Science Classrooms		(5,000)
Fuquay-Varina Chamber of Commerce		(5,922)
Helping Hands		(2,501)
Holly Springs Chamber of Commerce		(26,500)
Kellogg Foundation	(36.00)	(374,906)
Laura and John Arnold Foundation		(18,411)
Partners for Breakfast in the Classroom		(54,118)
Renaissance Charitable Foundation, Inc.		(10,000)
Smith Richardson Foundation		(5,379)
Special Olympics NC		(3,500)
State Farm - Language ! Live		(7,000)
State Farm Celebrate My Drive		(2,882)
Triangle Community Foundation	(6.00)	(58,954)
United Way Changing Generations/Pathways to Progress		(68,602)
	<u>(57.50)</u>	<u>\$ (947,098)</u>
Federal Sources		
Magnet School	(4.80)	\$ (406,787)
National Science Foundation Math and Science Partnership		(108,018)
	<u>(4.80)</u>	<u>\$ (514,805)</u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

The capital improvements budget, or building program, pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet education standards. The issuance of bonds pay these costs. County revenues pay the bonds over a number of years.

2018-19 Base Budget:

CIP 2017	\$	587,654,383
CIP 2013		171,635,174
CIP 2006		2,485,202
Vernon Malone College and Career Academy		255,022
	\$	762,029,781

Estimate of 2019-20 Budget:

CIP 2017 New Funding	\$	304,500,000
CIP 2017 Carryover		159,660,000
CIP 2013 Carryover		6,080,000
CIP 2006 Carryover		2,070,000
	\$	472,310,000

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ (289,719,781)
Total	-	\$ (289,719,781)



INDEX

Index

A

AASL Beyond Words 195
Academically/Intellectually Gifted (AIG) CogAT/IOWA Assessment Scanning 116
Academically/Intellectually Gifted (AIG) Teachers 75
Acreage 10
AdvancED Accreditation and Membership Fees 76
Advanced Placement (AP) Registration 112
Allocation Per Student 5
Alternative Learning Center (ALC) Teachers 91
Amendments 39
Area Superintendent Non-Personnel Budgets 77
Assigned Fund Balance 40
Assistant Principal - Elementary Formula Change 151
Athens Library 188
Athletics 78
Audiologists 117
Audit Committee 37

B

Balanced Budget 35
Board of Education 23
Board of Education District Map 23
Budget Activities in 2018-19 7
Budget Administration & Management Process 38
Budget at a Glance 1
Budget Basis 35
Budget by Object Code 49
Budget Development 7
Budget Manager Certification Training 37
Budget Policies 32
Budget Policies, Wake County Public Schools 34
Budget Process 7
Building Better Bridges - Spencer Foundation 195
Building Program 1
Burroughs Wellcome Fund 195
Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers 160
Burroughs Wellcome Fund-Student Science Enrichment Program Grants 195
Burroughs Wellcome Science Enrichment STEM Wise 195
Bus Drivers 98
Bus Driver Salaries 8

C

Capital Building Program 196
Capital Improvements Budget 1
Capital Outlay 1, 5
Career Technical Education (CTE) - Program Support Funds 108
Career Technical Education (CTE) Months of Employment 79
Career Technical Education (CTE) - Program Improvement 163

Cargill Global Partnership Fund 161
Cary Chamber of Commerce Entrepreneurial Challenge 195
Certified Personnel Supplement Increase 137
Changes in Staff 57
Changes to Grants, Donations, and Fees 13, 18, 160
Charter Schools 5, 8, 65
Chart of Accounts 38
Child Nutrition Services 191
Child Nutrition Services Positions for New Schools 97
CIU Confucius Classroom 164
Class Size Phase-In 66
Clerical Support 73
Columbia University - William T. Grant Foundation 195
Committed Fund Balance 40
Community Schools 190
Confucius Institute 195
Contract Security Additional Officer 156
Contract Security Rate Increase 132
Core Beliefs 25
Corning Incorporated Foundation 195
County Appropriation 5, 12, 44

D

Deferred Operational Needs 13, 17, 137
Dell EiE District Scholarship 195
Digital Learning 195
Digital Promise Grant 195
Disadvantaged Student Supplemental Funding 165
District Marketing Initiative 158
Donations - General Operations 195
Driver Education State Funding 109
Duke Energy Foundation 195
Duke Energy Foundation - Building Literacy - Rich Science Classrooms 195

E

Elementary Support Model 147
Employer Matching Rate Increases 67
Employment Lengths 63
Encumbrance Control 39
E-Rate 129
ESEA Title I - Basic Program 166
ESEA Title IV - Student Support and Academic Enrichment (Part A) 167
Exceptional Children (EC) Operations Personnel 124
Exceptional Children (EC) Operations Vendor Contracts 125
Expenditure Approvals 38
Expenditure Per Pupil 11
Extra Duty 102
Extra Duty Salary Increase 128

Index

F

Facilities Modular Leases 127
Federal Funding 6
Federal Resources 8
Federal Sources 47
Financial Aid Advisory Program 113
Financial Reporting Recognition 36
Financial Reviews 39
Fiscal Accountability 36
Fiscal Compliance Title I Senior Administrator 152
Formula Alignment - Maintenance and Operations 140
Fraud Hotline 36
Fund Balance 40, 41
Funding Requests 63
Funds Checking 39
Fuquay-Varina Chamber of Commerce 195

G

Goal 24
GradPoint Teacher 80
Grants, Donations, and Fees Ending 13, 20, 195
Growth 13, 15, 105

H

Helping Hands 195
High School Intervention Coordinator 81
Holly Springs Chamber of Commerce 195
How are funds recorded? 35
How are funds spent? 35
Human Resources Staff to Support High Needs Schools 143

I

IDEA - Early Intervening Services 173
IDEA - State Improvement Grant 174
IDEA - Targeted Assistance for Preschool Federal Grant 175
IDEA Title VI-B Handicapped 176
IDEA Title VI-B - Pre-School Handicapped 177
IDEA VI-B Special Needs Targeted Assistance 178
Increasing Property Costs 13, 17, 132
Instructional Assistants - Regular Classroom 106
Instructional Facilitators (K-8) 82
Instructional Supplies 107
Instructional Support Technicians 144
Instrument Repair 83
Interventionists 153
Intervention Teachers (K-8) 84

J

John Rex Endowment Positive Parenting Expansion 180
John Rex Endowment SEFEL Expansion Grant 181
John Rex Endowment Wake Up and Read 168

K

K-3 Class Size Facility Cost 8
Kellogg Foundation 195

L

Lapsed Salaries 8
Laura and John Arnold Foundation 195
Legislative Impact 13, 14, 65
Limited English Proficiency (LEP) Months of Employment (MOE) 110
Literacy Coaches 126
Literacy Coach (K-2) 85
Local Funding 5
Local Sources 44

M

Magnet School 195
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities 100
Management Information and Reporting 39
McKinney-Vento Homeless Assistance 182
Medicaid Administrative Outreach Program 183
Medicaid Direct Services Reimbursement Program 179
Membership Data 9
Middle School Foreign Language Teacher 86
Middle School Year-Round 87
Mission 24
MSAP Cornerstone 2017 169

N

National Science Foundation Math and Science Partnership 195
NC Pre-K 184
New Area Superintendent 139
New or Expanding Program 13, 18, 151
New Schools 10
New Schools and School Changes 13, 14, 72
New Schools - Early Hires and Professional Learning 74
Non-Certified Personnel Salary Increase Phase-In 138
Nonspendable Fund Balance 40
Number of Schools by Calendar or Grade 10

O

Occupational Therapists 118
Office of Professional Learning Senior Administrator 157
One-Time Costs 64
One-Time Costs in 2018-19 145
Operating Budget 1, 2, 3
Operating Budget Changes by Category 13
Org Chart - Academic Advancement 31
Org Chart - Board of Education 26
Org Chart - Chief of Schools 28
Org Chart - Chief of Staff and Strategic Planning 30
Org Chart - Communications 27
Org Chart - Operations Support 29

Index

Org Chart - Superintendent's Office 27

Org Chart - Technology Services 30

P

Parents as Teachers - Smart Start 185

Partners for Breakfast in the Classroom 195

Per Pupil Budget 1

Per Pupil Comparison 11

Positions on Loan 194

Potential Risks 8

Preschool Special Education Teachers and
Instructional Assistants 123

Print Shop 192

Program Continuity 13, 16

Program Enhancement Teachers 88

Program Reduction, Elimination, or Savings 13, 18, 147

Project Enlightenment - Self Support 186

Property Insurance 101

Property, Liability, and Accident Insurance 136

Property Rental 193

Public School Financing 32

Purchasing Department Budget Reduction 149

R

Real Estate Leases 133

Real Estate Leases: Crossroads I and II 134

Removal of Prior Year One-Time Costs 13, 17, 145

Renaissance Charitable Foundation, Inc. 195

Reporting Entity 32

Restricted Fund Balance 40

Retirement and Hospitalization Rates 8

Revenues 43

Risk Management and Safety Administrator 141

S

Salary Increase - Certified Personnel 68

Salary Increase - Non-Certified Personnel 69

Salary Increase - School-Based Administrators 70

School-Based Administrators 72

School Connectivity 130

School Counselors 114

School Data 10

School Library Media Coordinators 103

School Psychologists 92

School Safety Grant Programs 195

School Social Workers 93

School Support for Social Emotional Learning 154

School Support Model 148

School Technology Fund 131

School Technology Fund One-Time Funding 150

Security - Bicycle Patrol Officer and School Resource
Officer 95

Security Specialist 159

Smart Start Triple P 187

Smith Richardson Foundation 195

Southeast Raleigh Elementary School 89

Southeast Raleigh Elementary School - Fourth Tier
Run 99

Special Education Services 117

Special Education Teachers and Instructional
Assistants 120

Special Education Teachers and Instructional
Assistants - New Schools 90

Special Olympics NC 195

Speech-Language Pathologists 122

Square Footage 10

Staff Budget 55

State Budget Impact 4

State Farm Celebrate My Drive 195

State Farm - Language ! Live 195

State Funding 3

State of North Carolina Statutes For School System
Budgets 33

State Sources 43

Strategic Objectives 24

Strategic Plan 24

Student Assistance Program (SAP) Coordinator 94

Student Membership 5, 9

Summary of Funding Requests 14

T

Teacher - Regular Classroom - Middle School Formula
Change 71

Teachers - Regular Classroom 105

Testing for School Printing, Staff Development, Local
Travel, and Supplies 96

Textbooks State Funds 111

Title III - Language Acquisition 170

Title III - Language Acquisition - Significant Increase 171

Title II - Improving Teacher Quality 162

Total Budget 1

Triangle Community Foundation 195

U

Unassigned Fund Balance 40

Undesignated Operating Fund Balance 41

United Way Changing Generations/Pathways to
Progress 195

Utilities Increase 135

V

Vision 24

Voice and WAN Services for New Sites 104

W

Wake Ed Partnership Summer STEM 172

Wallace Foundation Grant 189

What is a Balanced Budget? 35

Where are Funds Spent? 2

Where do Funds Come From? 2

