

SUPERINTENDENT'S PROPOSED BUDGET

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

CARY, NORTH CAROLINA



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April 5, 2022

Wake County Board of Education:

As I prepare this budget proposal for 2022-2023, it is clear we have moved into a new phase of our COVID-19 pandemic response.

While we are optimistic that the worst has passed, we are also grappling with the effects of an event that could linger for many months or even years. These challenges include staffing shortages, academic recovery, mental health issues and more.

With the generous help of county commissioners and increased federal funding, we've made progress in addressing some of these needs. But we have a long way to go if we are to put every child on a path toward academic success within this new reality.

In 2022-23, that has to start with shoring up our workforce.

In years past, I have highlighted one of six Core Beliefs found in our Strategic Plan to help frame my annual budget request. This year it seems altogether appropriate to cite our third Core Belief: "Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students."

The national labor shortage has made it painfully clear that every single member of our organization is "essential to success for all students." That's true regardless of their role.

To cover gaps during the past year, we have asked bus drivers to drive triple and sometimes quadruple routes to get students to and from school each day. Hundreds of Central Services staff report to schools each week to assist cafeteria workers, custodial staff, teachers, and instructional assistants.

I am grateful to our employees for stepping up to face these challenges. I am also grateful to this board for taking appropriate steps to increase compensation within our financial means.

To further these efforts, the bulk of this year's additional funding request is tied to raising employee compensation.

More specifically, I am proposing that \$35.2 million be spent to increase employee compensation as part of a total request of \$56,016,340 in additional support from County Commissioners for the 2022-2023 school year.

In addition to the \$35.2 million increase for compensation, I am obliged to include another \$8.3 million for legislative requirements such as costs incurred due to charter school expansion, and increased local costs for employee hospitalization and retirement benefits.

I am also requesting an additional \$6.4 million to support the opening of four new schools in 2022-23:

- Apex Friendship Elementary
- Barton Pond Elementary
- Herbert Akins Road Middle
- Wake Early College of Information and Biotechnologies



**WAKE COUNTY
PUBLIC SCHOOL SYSTEM**

As town leaders and parents can attest, these schools are necessary to address areas of growth in our county where the demand for seats has outpaced supply. The money requested here would cover the operational costs of these schools – such as staffing, supplies, and maintenance – that are not included in the construction programs approved by voters.

The additional increases in this proposed budget are largely tied to \$6.0 million in long-deferred operational expenses and overall rising costs.

Some costs are so significant that it is only prudent to fund them over multiple budget cycles. You will find a summary of some of those priorities in the pages that immediately follow this letter.

I am grateful to this board and to our commissioners for their strong support in the past, which has allowed us to continue to have success in the face of unprecedented challenges. For example:

- Results for high school End-of-Course tests have rebounded close to pre-pandemic levels.
- Our four-year graduation rate remained over 90% in 2021.
- We have led the nation in the number of educators earning National Board Certification in our classrooms for 16 consecutive years.
- Magnet Schools of America (MSA) earlier this year named 45 of 54 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- Numerous teachers, principals and staff members were honored with regional, state and national awards, including Elena Ashburn of Broughton High School, who became the first Wake County principal to be named state principal of the year.

In closing, I want to acknowledge a group of essential personnel I haven't yet mentioned: our parents.

While this budget request necessarily focuses on supporting our employees and how they support our students, I would be remiss if I didn't acknowledge our most important partners in education.

For our parents, this pandemic has been particularly difficult. But the connection between parents and their teachers often grew stronger in this struggle.

It is beyond doubt that such commitment keeps our school system – and our community – strong. And it is the strength of those families, and our ability to serve them, that allows us to move forward together.

Sincerely,

A handwritten signature in cursive script that reads "Cathy Q. Moore".

Cathy Q. Moore,
Superintendent



Multi-year funding needs

As we begin to move away from the emergency response to the COVID-19 pandemic, the list below provides updates on some of the funding needs that encompass multiple budget cycles.

Formally introduced in 2019, the following summary is designed to provide an overview of longer-term needs facing our teachers, students and support staff.

The list, which is presented in three sections, is not exhaustive. The first section lists multi-year needs that have been fulfilled thanks to generous funding. The second section outlines the most pressing financial needs. The last section, while less pressing, lists long-term expenses that will still factor into the school district's budget requests.

Fulfilled needs

K-3 Class Size Phase-In: The new positions needed to meet the requirements of this state mandate have largely been funded.

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. A multi-year effort that began in 2019 has resulted in all elementary schools receiving an additional assistant principal when enrollment reaches 850 children.

Priority needs

Non-Certified Salary Increase: While some recent local funding has supported increases in non-certified salaries, pay for these employees has lagged well behind market rates since the Great Recession. As outlined in the 2022-2023 request, there is an immediate need to make salaries for bus drivers, custodians, CNS workers, instructional assistants and other non-certified staff more competitive in today's job market.

Instructional Support Technicians: WCPSS acquired approximately 135,000 laptops and 6,000 iPads during the pandemic. In the coming years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology. The requested funding over six years, starting back in 2019-20, will support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. Due to the COVID-19 pandemic, WCPSS used federal stabilization funds in 2021-22 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire. We are requesting a funding increase of \$960,000 each of the next 3 years.

Behavioral Health Supports: One of the surest paths to safe, secure and academically successful children is an appropriate number of counselors, psychologists, social workers and nurses. This was a major priority prior to the pandemic and has only increased in importance since. Despite the strides made, our schools still have fewer of these positions than the national recommendation. We are in the midst of a seven-year plan for expanding behavioral health supports. The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. We expect these costs to return to the recurring operating budget when the federal dollars expire.

Maintenance and Operations Formula Alignment: Maintenance and operations of our facilities is currently funded at 87.5% of the industry standard. The adjustment needed to reach industry standard is approximately \$20 million. We are requesting \$3 million for 2022-23 and \$5.7 million for each of the next three years to bring M&O funding to industry standard. We used federal stabilization funds in 2021-22 for this request and intend for these costs to return to the recurring operating budget when the one-time federal dollars expire. This request shifts \$2 million from federal to local sources.



Standing needs

Certified Staff Salaries: In addition to making non-certified staff salaries competitive in the current job market, we also must continue to do everything we can to compensate our certified teachers and administrators at fair and competitive levels. This budget request calls for additional funding to pay for state-mandated salary increases and to increase the local salary supplement by 2.5 percent. However, continued advocacy that calls for our state leaders to aggressively increase teacher compensation is needed and will continue.

New Schools: While the rapid enrollment growth of past decades has abated, some areas of the county continue to attract new students every week, and many schools continue to experience overcrowding. Capacity caps prohibit the enrollment of new students at 25 schools this year. We are opening four new schools in 2022-23, two elementary schools, one middle school and an Early College high school in partnership with Wake Technical Community College. Our long-range plan anticipates we will continue to build additional schools in coming years.

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 2022-23 budget proposal estimates \$3.8 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 an estimated \$52 million.

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INTRODUCTION

Budget at a Glance

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

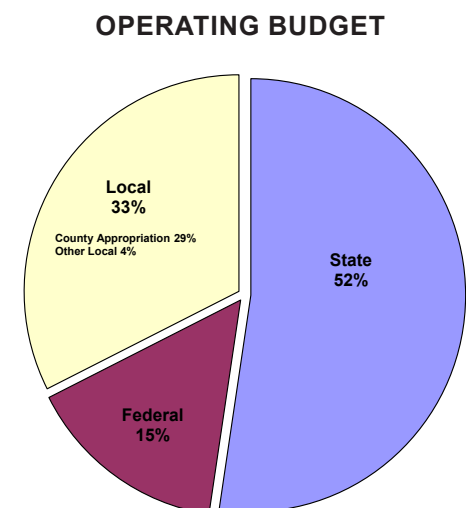
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating 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, major renovation and replacement of older facilities, and building life cycle projects 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 2022-23		
DAILY OPERATIONS	\$ 2,099,528,636	69%
+ Capital Outlay (vehicles and equipment)	\$ 2,743,337	<1%
EQUALS OPERATING BUDGET	\$ 2,102,271,973	69%
+ Building Program (provided by taxpayer bonds)	\$ 942,744,389	31%
EQUALS TOTAL BUDGET	\$ 3,045,016,362	100%



OPERATING BUDGET FOR 2022-23			
	Operating Budget		Per Pupil Budget
State	\$ 1,100,633,126	52%	\$ 6,899
County Appropriation	\$ 600,221,441	29%	\$ 3,394
Enterprise Funds	\$ 36,698,646	2%	\$ 230
Fund Balance Appropriation	\$ 24,974,214	1%	\$ 157
Other Local	\$ 17,532,067	1%	\$ 110
Local - Current Expense Non-Restricted	\$ 2,522,500	<1%	\$ 14
Local	\$ 681,948,868	33%	\$ 3,905
Federal	\$ 319,689,979	15%	\$ 2,004
TOTAL	\$ 2,102,271,973	100%	\$ 12,808

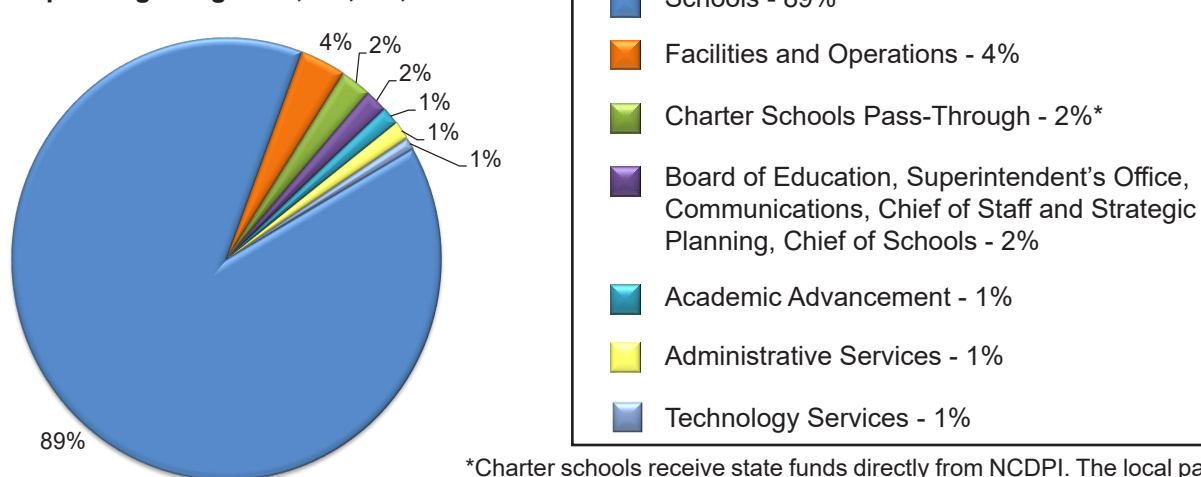


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 52%		The state budget pays for:	
\$1,100.6 m			
State Public School Fund • Position Allotments \$652.0 m • Categorical Allotments \$200.2 m • Unallotted Categories (State covers actual cost or created from transfers.) \$134.8 m • Dollar Allotments \$101.0 m Other State Allocations for Current Operations \$10.3 m State Allocations Restricted to Capital Outlays \$2.3 m		Salaries and Benefits \$1,047.5 m Purchased Services \$33.1 m Supplies and Materials \$18.9 m Capital Outlay \$1.1 m	
Local Sources 33%		The local budget pays for:	
\$681.9 m			
Noncategorical (Most flexible sources. Unused funds roll to fund balance.) • County Appropriation (County appropriation is received 1/12 per month.) \$600.2 m • Fund Balance Appropriation \$25.0 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$6.0 m • E-Rate \$3.4 m • Fines and Forfeitures \$2.5 m • Tuition and Parking Fees \$1.6 m • Investment Interest \$0.7 m • Rebates \$0.3 m • Cellular Lease \$0.3 m • Disposition of Fixed Assets \$0.1 m Enterprise Funds (supported by outside fees) • Child Nutrition \$22.7 m • Community Schools \$7.9 m • Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition) \$5.7 m Local Grants/Contracts/Donations \$5.5 m		Salaries and Benefits \$473.4 m Purchased Services \$81.6 m Transfers to Charter Schools \$51.9 m Supplies and Materials \$37.1 m Utilities \$37.1 m Capital Outlay \$0.8 m Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
Federal Sources 15%		The federal budget pays for:	
\$319.7 m			
Federal Grants routed through NCDPI - COVID-19 \$169.6 m Federal Grants routed through NCDPI \$95.6 m Commodities (turkey, beef, cheese) \$38.1 m Medicaid \$10.7 m Direct Federal Grants \$5.3 m ROTC \$0.4 m		Salaries and Benefits \$168.1 m Purchased Services \$109.1 m Supplies and Materials \$39.3 m Utilities \$2.8 m Capital Outlay \$0.4 m	

The vast majority of the school system's funding, 89 percent, goes directly to schools, and 2 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 4 percent of the budget. The remaining 5 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

Operating Budget: \$2,102,271,973



*Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents over 8% of the local funds due to charter schools.

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$2.1 billion. This budget provides resources for over 10,000 teachers, teaching 160,000 students in 197 different schools.

Public education is a human-resource-intensive business with 80 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 13 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	\$ 1,100,633,126
Local Sources	681,948,868
Federal Sources	319,689,979
Total	\$ 2,102,271,973

Operating Expenditures		
Salaries and Benefits	\$ 1,689,031,770	80%
Purchased Services	263,753,630	13%
Supplies and Materials	95,267,993	5%
Capital Outlay	2,305,718	<1%
Transfers to Charter Schools	51,912,862	2%
Total	\$ 2,102,271,973	100%

STATE FUNDING

The North Carolina General Assembly approves a budget 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. The General Assembly approved a biennium budget on November 18, 2021. The legislature could make changes to the biennium budget when the short session begins in May 2022.

State Revenue	
State Public School Fund	\$ 1,088,021,084
Textbooks and Digital Resources	10,271,026
LEA Financed Purchase of School Buses	2,341,016
Total	\$ 1,100,633,126

State Expenditures 52% of the Operating Budget		
Salaries and Benefits	\$ 1,047,550,312	95%
Purchased Services	33,101,330	3%
Supplies and Materials	18,873,973	2%
Capital Outlay	1,107,511	<1%
Total	\$ 1,100,633,126	100%

WCPSS developed the 2022-23 proposed budget based on the following assumptions and estimates an increase of \$10.5 million in state funding.

State will provide pay increases	\$ 25.0 m
Employer matching retirement and hospitalization insurance rates will increase	13.8 m
State will provide resources for a new school opening	3.6 m
Changes in carryover funds and categorical allotments	0.5 m
One-time coronavirus relief funds will not continue from state funds	(1.1 m)
Removes one-time bonuses from 2021-22	(31.3 m)
	<u>\$ 10.5 m</u>

In addition, WCPSS assumes the state held harmless provision for average daily membership will continue for a third year due to the continued effects of the pandemic.

Budget at a Glance

LOCAL FUNDING

Local sources support 33 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources 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	\$ 600,221,441
Tuition and Fees	15,323,082
Child Nutrition Sales	22,671,064
Local Sources - Unrestricted	7,002,427
Local Sources - Restricted	11,756,640
Fund Balance Appropriated	24,974,214
Total	\$ 681,948,868

Local Expenditures 33% of the Operating Budget		
Salaries and Benefits	\$ 473,384,371	69%
Purchased Services	118,730,285	17%
Supplies and Materials	37,138,143	6%
Capital Outlay	783,207	<1%
Transfers to Charter Schools	51,912,862	8%
Total	\$ 681,948,868	100%

The COVID-19 pandemic impacted several local funding streams for WCPSS. Multiple enterprise funds such as Child Nutrition, before and after school care, and community schools depend on fees from students and community participation. These programs experienced significant decreases in revenues while students were off site in 2020-21.

WCPSS is managing through the pandemic and the programs are resuming a pre-pandemic status as more students returned to the building in 2021-22.

The Wake County Board of Commissioners determines the county appropriation for the school system. The superintendent recommends a county appropriation of \$600.2 million for 2022-23, which is an increase of \$56.0 million. The majority of the recommended increase is a continued emphasis on improving employee compensation. Improved employee compensation is \$35.2 million of the \$56.0 million recommended increase in county appropriation.

	2021-22	Proposed 2022-23	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 543,317,051	\$ 599,285,527	\$ 55,968,476	
Crossroads Lease	888,050	935,914	47,864	
	<u>\$ 544,205,101</u>	<u>\$ 600,221,441</u>	<u>\$ 56,016,340</u>	10%
Student Membership				
WCPSS	159,066*	159,542	476	<1%
Charter Schools	15,645	17,291	1,646	11%
	<u>174,711</u>	<u>176,833</u>	<u>2,122</u>	1%
Allocation Per Student	\$ 3,115	\$ 3,394	\$ 279	9%

*Second month average daily membership reported to the North Carolina Department of Public Instruction is lower than the figures used. The higher figures are based on the enrollment forecast team adjusting the second month average daily membership for under-counting students due to attendance violation issues (most notably, how students and teachers had issues with attendance related to virtual learning).

Budget at a Glance

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.

Changes in revenues supporting local expenditures (pages 51-53)

Tuition and Fees	\$	303,984
Child Nutrition		15,005,842
Local Unrestricted Revenues		394,068
Local Restricted Revenues		(1,806,428)
Positions Funded by Individual School Accounts		(643,522)
	\$	13,253,944

Decreases in fund balance appropriated for the local budget (pages 53)

Beginning appropriated fund balance	\$	4,838,658
Mid-year appropriations of fund balance for one-time costs		(41,761,041)
	\$	(36,922,383)

Changes in local expenditures (page 18)

Employee Compensation	\$	35,241,152
Legislative Impact		8,269,304
New Schools and School Changes		6,400,257
Student Membership Changes		1,190,852
Special Education Services		1,546,578
Program Continuity		2,045,551
Increasing Property Costs		1,800,561
Deferred Operational Needs		5,960,237
Removal of Prior Year One-time Costs		(48,960,763)
New or Expanding Program		4,943,282
Changes to Grants, Donations, and Fees		14,409,884
Grants, Donations, and Fees Ending		(498,994)
	\$	32,347,901

Equals change in county appropriation (pages 4 and 50)	\$	56,016,340
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Budget at a Glance

FEDERAL FUNDING

Federal sources support 15 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 (NCDPI) 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 2021-22, 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) - COVID-19	\$ 169,599,340
Restricted Grants (Received through NCDPI)	95,605,040
Restricted Grants (Received Directly)	15,999,344
USDA Grants	38,086,255
ROTC	400,000
Total	\$ 319,689,979

Federal Expenditures 15% of the Operating Budget		
Salaries and Benefits	\$ 168,097,087	53%
Purchased Services	111,922,015	35%
Supplies and Materials	39,255,877	12%
Capital Outlay	415,000	<1%
Total	\$ 319,689,979	100%

Soon after the COVID-19 pandemic began in the spring of 2020, the federal government passed legislation to provide resources and stabilization funds nationwide. There have been three major federal relief packages approved:

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020**
 - » Coronavirus Relief Fund (CRF)
 - » Elementary and Secondary School Emergency Relief Fund (ESSER I)
 - » Governor's Emergency Education Relief Fund (GEER)
- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020**
 - » ESSER II
- **American Rescue Plan (ARP) Act signed into law March 11, 2021**
 - » ESSER III

	CARES Act			CRRSA Act	ARP Act
	CRF	ESSER I	GEER	ESSER II	ESSER III
NC Total	\$3.5 b	\$395.7 m	\$95.6 m	\$1.6 b	\$3.7 b
WCPSS Total	*\$50.7 m	\$27.5 m	\$5.3 m	\$105.8 m	\$236.8 m
Percent of State Total	1%	7%	6%	7%	6%
Spending Deadline	Dec. 31, 2021	Sep. 30, 2022	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2024

*Includes \$29.1 million from Wake County Government

Additional information can be found in the [WCPSS Use of Pandemic Relief Funds](#) presentation from the joint meeting with the Wake County Board of Education and Wake County Board of County Commissioners on March 22, 2022.

One-time funding due to COVID-19 increased WCPSS's federal funding significantly. The federal dollars represent 15 percent of the total operating budget. This is a temporary increase in resources for school systems. It is likely federal sources will return to approximately 8 percent of the school budget once the one-time COVID-19 funding expires.

Priority Areas

In 2019-20, the Wake County Public School System (WCPSS) began multi-year initiatives to address long-term needs that are critical to the operations of the school system.



EMPLOYEE COMPENSATION

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.

In 2019-20, the Wake County Public School System (WCPSS) began a multi-year initiative to incrementally increase pay for employees paid from the non-certified pay scales, as well as the technology and administrative bands.

2019-20 - \$7,700,000

- 3 percent salary increase for non-certified personnel
- Raised the bus driver salary schedule to a \$15 per hour minimum beginning January 1, 2020 (the 2019-20 budget included \$1,568,000 to cover costs for January through June)

2020-21 - \$1,568,000

- \$1,568,000 budget increase to cover costs for new bus driver salary schedule for July through December.

2021-22 - \$23,300,000

The Wake County Board of Education approved the following locally funded salary increase in addition to the state-legislated 2.5 percent salary increase for non-certified staff:

Effective July 1, 2021:

- 0.5 percent salary increase beyond state-legislated 2.5 percent increase
- \$13 per hour minimum

Effective January 1, 2022:

- \$15 per hour minimum
- 25 cent step differential and 40 cent grade differential to address compression
- Regular Instructional Assistants (IAs) and bus drivers moved to Grade 20
- Special Education IAs and bus driver team leads moved to Grade 21
- \$3,750 retention and recognition bonuses (paid November 2021, January 2022, May 2022, and November 2022)

Priority Areas

Proposed July 1, 2022:

- **Non-Certified Staff - \$8,144,000**
 - \$16 per hour minimum
 - 25 cent step differential and 40 cent grade differential to address compression
- **Administrative/Technology Band/SLT - \$250,000**
 - 0.5 percent beyond state-legislated 2.5 percent increase

In addition, local funding is needed to maintain the salary increases implemented in 2021-22 with an effective date of January 1, 2022. The budget increase in 2021-22 only covered costs for January through June.

Multi-Year Plan	
Actual	
2019-20	\$ 7,700,000
2020-21	\$ 1,568,000
2021-22	\$ 23,300,000
Proposed	
2022-23	\$ 21,694,000
2023-24*	\$ 15,235,000
2024-25*	\$ 15,085,000
Total	\$ 84,582,000

*Estimates for 2023-24 and 2024-25 are subject to revision. Estimates for planning are based on \$17 per hour minimum in 2023-24 and \$18 per hour minimum in 2024-25 while continuing a 25 cent step differential and 40 cent grade differential to address compression and a minimum overall increase of 2.5 percent for non-certified staff and 3 percent for administrative, technology band, and Superintendent's Leadership Team (SLT).

Priority Areas

INSTRUCTIONAL SUPPORT TECHNICIANS

The Wake County Public School System (WCPSS) added approximately 135,000 laptops and 6,000 iPads during the pandemic. In the coming 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 in 2018-19 was 1:7,714.

The requested funding over six years will support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven ISTs were allotted each year instead of 13 and 14 respectively. This changes the total provided after six years to 54 instead of 61.

Due to the COVID-19 pandemic, WCPSS used federal stabilization funds in 2021-22 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Plan						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
2019-20	84.00	\$ 603,127			84.00	\$ 603,127
2020-21	84.00	\$ 614,884			84.00	\$ 614,884
2021-22			120.00	\$ 869,778	120.00	\$ 869,778
Proposed						
2022-23	120.00	\$ 960,237			120.00	\$ 960,237
2023-24	120.00	\$ 960,237			120.00	\$ 960,237
2024-25	120.00	\$ 960,237			120.00	\$ 960,237
Total	528.00	\$ 4,098,722	120.00	\$ 869,778	648.00	\$ 4,968,500

Priority Areas

BEHAVIORAL HEALTH SUPPORTS

One of the surest paths to safe, secure, and academically successful children is an appropriate number of counselors, psychologists, social workers, and nurses.

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.

Demonstrated Need: The Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults. ACE indicators are physical, sexual, and emotional abuse, physical and emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation/divorce, and incarcerated household member. Other barriers are homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges.

Child Protective Services (CPS) Referrals	821
Homelessness	4,076
Foster Care Placement	785
Self-Injury	139
Suicide Screenings/Suicides	658
Threat Assessments	102
Behavior Incidents	6,867
Short-Term Suspensions	642
Long-Term Suspensions/Expulsions	2/1
ACE Referrals (Did not operate due to COVID)	0

This is now a seven-year plan for expanding behavioral health supports. The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Plan								
	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
Actual								
2019-20	270	\$ 1.7 m	86	\$ 0.9 m			356	\$ 2.6 m
2020-21					310	\$ 2.3 m	310	\$ 2.3 m
2021-22					1,017	\$ 8.0 m	1,017	\$ 8.0 m
Proposed								
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
2023-24			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2024-25			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2025-26			1,016	\$ 8.0 m			1,016	\$ 8.0 m
Total	270	\$ 1.7 m	3,134	\$ 24.9 m	1,421	\$ 11.2 m	4,825	\$ 37.8 m

Priority Areas

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 Wake County Public School System (WCPSS) has a multi-year initiative to adjust the budget for Maintenance and Operations (M&O) to the industry standard based on the Current Replacement Value (CRV). WCPSS is currently funded at 87.5 percent of the industry standard for maintenance, utilities, and operating capital. The plan began as a five-year implementation but has extended to a seven-year phase-in.

2021-22 CRV for M&O	\$ 4,200,000,000
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 126,000,000</u>
2021-22 M&O Budget:	\$ 110,252,075
Percent of Industry Standard	87.5%
2022-23 CRV for M&O:	\$ 4,417,478,910
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 132,524,367</u>
Less:	
2021-22 M&O Budget:	\$ 110,252,075
2022-23 M&O New Schools and School Changes Funding Request	<u>\$ 2,317,742</u>
2022-23 Base Budget Adjusted for New Schools and School Changes	<u>\$ 112,569,817</u>
Equals Adjustment Needed to Reach Industry Standard	<u><u>\$ 19,954,550</u></u>

M&O requests funding over the next four years to bring M&O to industry standard. M&O requests \$3.0 million for 2022-23 and \$5.7 million the next three years. Due to the pandemic, WCPSS used federal stabilization funds in 2021-22: \$10.4 million recurring and \$3.2 million one-time funds. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire. This request moves \$2.0 million of the \$10.4 million from one-time federal to local funds.

Multi-Year Plan			
	Local	Federal	Total
Actual			
2019-20	\$ 2,500,000		\$ 2,500,000
2020-21	\$ 1,000,000		\$ 1,000,000
2021-22*	\$ (3,567,000)	\$ 13,567,000	\$ 10,000,000
Proposed			
2022-23	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
2023-24**	\$ 5,651,517		\$ 5,651,517
2024-25**	\$ 5,651,517		\$ 5,651,517
2025-26**	\$ 5,651,516		\$ 5,651,516
Total	\$ 21,887,550	\$ 11,567,000	\$ 33,454,550

*2021-22 includes a one-time adjustment of \$3.2 million.

** Subject to revision.

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 Wake County Public School System prepares a budget and aligns resources as needed to support the system's strategic plan.

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:

- Employee Compensation
- Legislative Impact
- New Schools and School Changes
- Student Membership Changes
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- New or Expanding Program
- CARES Act - CRF, GEER, ESSER I
- CRRSA - ESSER II
- ARP Act - ESSER III
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

The superintendent and chief officers prioritize requests and prepare a proposed budget. The superintendent delivers the Superintendent's Proposed Budget to the board in March or April. Following review, a public hearing, and any changes, the board approves the Board of Education's Proposed Budget and delivers 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 2021-22

October 2021	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
November 2021 - January 2022	Each area prepares funding requests and budget projections for the 2022-23 budget.
January 14, 2022	Chief officers submit funding requests and budget projections for the 2022-23 budget.
February 2022	Budget staff provide an unbalanced budget for the superintendent's review.
February 2022 - March 2022	Superintendent and chiefs work sessions to balance the budget.
April 5, 2022	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 19, 2022	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 3, 2022	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2022	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

The following areas of uncertainty could impact costs in the 2022-23 budget:

Building Substitutes

The district established one full-time building substitute for each school in 2021-22 using federal Elementary and Secondary School Emergency Relief (ESSER) II resources. These employees report every day to the school office and are assigned to classrooms based on a school's coverage needs for that day. Building substitutes are eligible to earn leave and health benefits. The district's ESSER II resources can support these positions for 2021-22 and 2022-23. If the building substitute implementation is successful in providing substitute coverage for the system, additional funds will be needed to continue the positions beyond 2022-23. The recurring cost could be \$8.8 million if all positions are filled.

Charter Schools

In accordance with General Statute 115C-238.29H, the Wake County Public School System (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 \$3.8 million for 2022-23. The actual increase could be different.

Child Nutrition Services

WCPSS continues to review the status of the child nutrition enterprise budget. The reimbursement put in place by the federal government during the pandemic is scheduled to end June 30, 2022. There is a potential impact on the local budget if the amount of federal reimbursement and sales in the program are insufficient to cover costs. The financial status of the program could also impact indirect costs assessed by the district that supports the operating budget.

COVID-19 Pandemic/Fiscal Cliff

WCPSS has received over \$431 million in one-time resources due to the COVID-19 pandemic since the beginning of the pandemic. These resources provided support for the system to respond to the unique circumstances during this time. There is over \$30 million for recurring items that will need continuing funding after the one-time funding expires. WCPSS plans to transition the following priorities off of the one-time federal funding by September 30, 2024: mental health services, instructional support technicians, substitute pay, custodial support, maintenance and utility costs. WCPSS will need additional local resources as these budgets transition from federal funding over the next few years.

Held Harmless Provision

Actual student membership in 2021-22 was less than projections NCDPI used for budget allocations to school districts. The state held districts harmless in 2021-22, meaning the allotment remained at the higher amount based on projected rather than actual numbers of students. The legislature may continue this held harmless provision in 2022-23. If the legislature does not, WCPSS will earn less state funding for existing positions.

Lapsed Salaries

Lapsed salaries occur when a position is vacant, and the underlying funding for that position is not used. WCPSS takes lapsed salaries into account when building its operating budget and determining the amount of funding that will be required. The vacancy rate for WCPSS is currently 8.82 percent for approximately 1,949 positions or 19,949 vacant months of employment. This is higher than typical due to one-time positions provided by federal funds during the pandemic. The recurring pre-pandemic budget for the school system includes more than 500 positions or 5,000 months of employment that are paid by lapsed salaries. If the position fill rate improves over time, it is possible that additional funds may be needed for salaries and benefits

Legislative Impact

One of the largest areas of uncertainty is the potential impact of legislated decisions by the General Assembly during the 2022 short session. The proposed budget includes estimated legislated salary increases of 2.5 percent and increases in the retirement and hospitalization rates. Any differences in salary or rate increases than those estimated in the proposed budget will impact budget costs. Once the legislature approves a budget for 2022-23, staff will provide the impact on resources.

	Actual 2021-22	Estimated 2022-23	Rate Increase	Percent Increase
Retirement	22.89%	24.19%	1.30%	6%
Hospitalization	\$7,019	\$7,397	\$378	5%

Potential Risks

Projected Student Membership

The proposed budget is based on a projected student membership of 159,542 for the Wake County Public School System (WCPSS) and 17,291 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	<u>2021-22</u>	<u>2022-23</u>	<u>Difference</u>
WCPSS Student Membership	159,066	159,542	476
Charter Student Membership	15,645	17,291	1,646
	<u>174,711</u>	<u>176,833</u>	<u>2,122</u>

Transportation

The 2019-20 formula was the last year since the start of the COVID pandemic where local education agencies had full and consistent data for K-12 transportation to provide to the North Carolina Department of Public Instruction (NCDPI) for use in calculating the annual allotment of funds. There is potential risk if the 2022-23 NCDPI allotment of funds is less than in fiscal year 2021-22. Inflated fuel costs over 2021-22 costs are estimated at \$3 million. This is an additional budgetary risk for fiscal year 2022-23.

Utilities

Utility rate increases may rise higher than the amount requested in this proposed budget.

Membership Data

The projected number of students for the Wake County Public School System for 2022-23 is 159,542. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

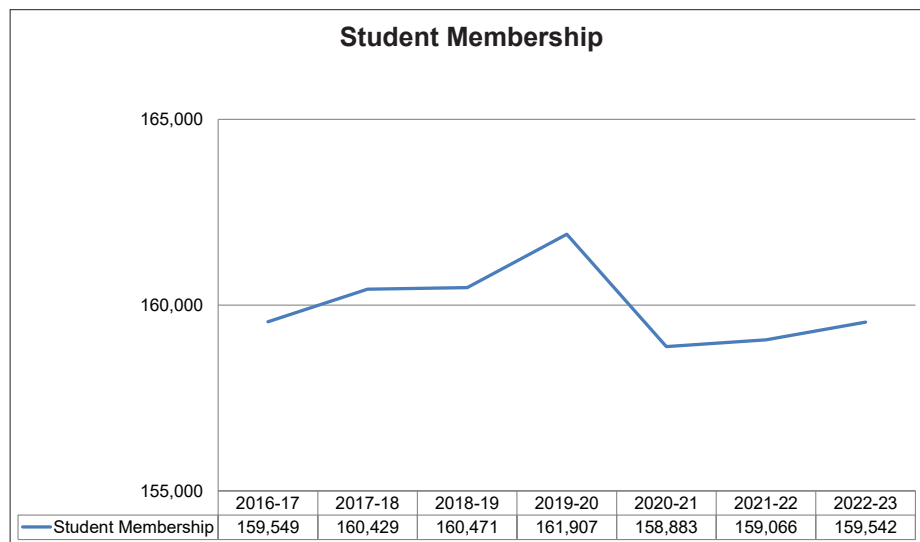
K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
K - 5	74,572	73,953	72,760	72,965	69,188	69,000	69,362
6 - 8	35,922	36,616	37,732	38,290	37,969	37,295	36,670
9 - 12	49,055	49,860	49,979	50,652	51,726	52,771	53,510
Total	159,549	160,429	160,471	161,907	158,883*	159,066*	159,542

*Second month average daily membership reported to NCDPI is lower than the figures used. The higher figures are based on the enrollment forecast team adjusting the second month average daily membership for under-counting students due to attendance violation issues (most notably, how students and teachers had issues with attendance related to virtual learning).

Change from Previous Year							
Grade Level	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
K - 5	1,377	(619)	(1,193)	205	(3,777)	(188)	362
6 - 8	(4)	694	1,116	558	(321)	(674)	(625)
9 - 12	996	805	119	673	1,074	1,045	739
Total	2,369	880	42	1,436	(3,024)	183	476

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2016-17	20,832	12,257
2017-18	20,504	13,379
2018-19	20,143	14,825
2019-20	20,050	14,908
2020-21	18,463	15,402
2021-22	18,839	15,025

2022-23	
Student Membership Projection By Grade	
K	11,629
1	12,412
2	11,033
3	11,413
4	11,249
5	11,626
6	11,825
7	12,175
8	12,670
9	14,530
10	14,637
11	12,484
12	11,859
	159,542



School Data

2022-23

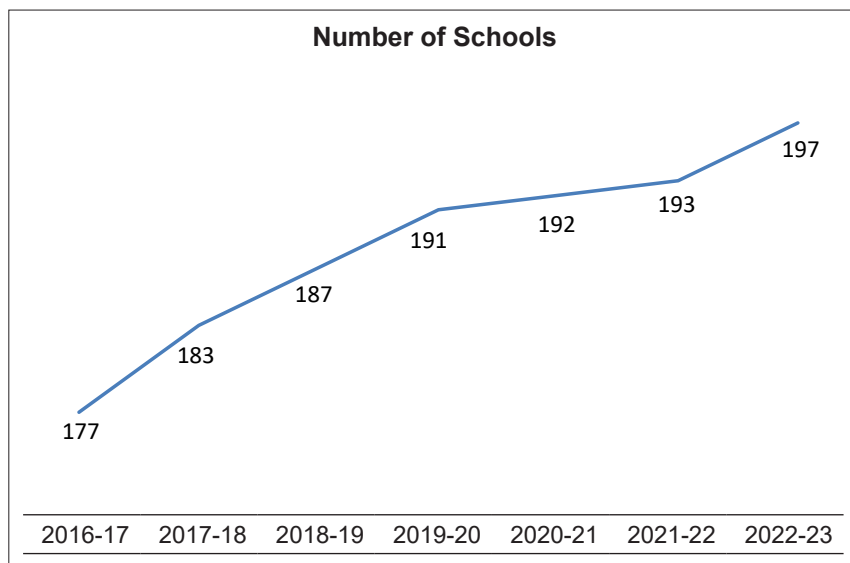
New Schools Opening in 2022-23	Projected First Year Enrollment
Apex Friendship Elementary (traditional)	615
Barton Pond Elementary (traditional)	493
Herbert Akins Road Middle (year-round)	749
Wake Early College of Information and Biotechnologies (early college)	150

School Changes
Willow Spring High School adding 11th grade
Banks Road Elementary, Middle Creek Elementary, West Lake Elementary, and West Lake Middle moving from year-round calendar to year-round operating on Track 4

Square Footage			
	Maintained	Custodial	Utilities
2021-22	26,580,427	26,707,229	26,626,278
Increase	616,529	616,529	616,529
Total	27,196,956	27,323,758	27,242,807

Acreage	
2021-22	5,100
Increase	92
Total	5,192

Number of Schools by Calendar			
	2021-22	Change	2022-23
Traditional			
Elementary	77	2	79
Middle	27		27
High	28		28
K-8 Academy	1		1
Total	133	2	135
Year-Round Schools Operating on Track 4			
Elementary	10	3	13
Middle	2	1	3
Total	12	4	16
Year-Round Schools			
Elementary	27	(3)	24
Middle	8		8
Total	35	(3)	32
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	4	1	5
6-12 Academy	2		2
Total	6	1	7
Total	193	4	197



Number of Schools by Grade	
Elementary	119
Middle	41
High	34
K-8 Academy	1
6-12 Academy	2
Total	197

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2020-21 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 2018-19 was the U.S. Census Bureau which used fall 2018 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 114 and 110 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) 2020-21

School System	Final Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	156,767	\$ 6,521	114	\$ 517	110	\$ 2,759	18	\$ 9,797	98
Charlotte-Mecklenburg	137,578	\$ 6,627	111	\$ 822	84	\$ 2,835	17	\$10,284	75
Guilford	66,420	\$ 7,030	92	\$ 1,044	53	\$ 3,195	11	\$11,269	43
Forsyth	50,304	\$ 6,943	99	\$ 982	64	\$ 2,694	21	\$10,619	61
Cumberland	47,234	\$ 7,015	93	\$ 1,054	50	\$ 1,522	87	\$ 9,591	105
State	1,344,963	\$ 7,127		\$ 887		\$ 2,321		\$10,335	
WCPSS Compared to the State	11.7%	\$ (606)		\$ (370)		\$ 438		\$ (538)	

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

Per pupil spending as of 2018-19 is the most recent data available for national comparisons. The national average for per pupil spending in 2018-19 was \$13,187. The average per pupil spending in North Carolina that same year was \$9,857. WCPSS spent \$9,395 per student; 5 percent less than the state average, and 29 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2018-19

School System	City	2018-19 Enrollment	Rank by Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	162,680	14	\$ 16,490
Prince George's	Upper Marlboro, MD	132,657	18	\$ 15,782
Fairfax	Fairfax, VA	187,797	11	\$ 15,690
San Diego	San Diego, CA	103,194	26	\$ 14,457
Philadelphia	Philadelphia, PA	132,520	19	\$ 12,421
Shelby	Memphis, TN	112,125	23	\$ 11,404
Gwinnett County	Lawrenceville, GA	179,758	13	\$ 11,099
Dallas	Dallas, TX	155,119	16	\$ 9,968
Charlotte-Mecklenburg	Charlotte, NC	147,638	17	\$ 9,464
Wake County	Cary, NC	161,784	15	\$ 9,395

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

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries	\$ 25,041,070	\$ 35,241,152	\$ -	\$ 60,282,222
LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly	13,747,580	8,269,304	-	22,016,884
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	3,616,267	6,400,257	556,803	10,573,327
STUDENT MEMBERSHIP CHANGES Increase in student membership	3,379,981	1,190,852	108,082	4,678,915
SPECIAL EDUCATION SERVICES Costs for special needs students	-	1,546,578	1,781,931	3,328,509
PROGRAM CONTINUITY Provide the same level of service as prior year	(2,309,973)	2,045,551	(790,685)	(1,055,107)
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	1,800,561	-	1,800,561
DEFERRED OPERATIONAL NEEDS Alignment of maintenance formulas and instructional support technicians	-	5,960,237	(2,000,000)	3,960,237
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	(529,946)	(48,960,763)	-	(49,490,709)
NEW OR EXPANDING PROGRAM Increase the level of service from prior year	-	4,943,282	843,124	5,786,406
CARES ACT - CRF, GEER, ESSER I Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020 includes Coronavirus Relief Fund (CRF), Elementary and Secondary School Emergency Relief Fund (ESSER I), and Governor's Emergency Education Relief Fund (GEER)	(1,140,068)	-	(25,810,373)	(26,950,441)
CRRSA - ESSER II Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020 includes ESSER II	-	-	(68,279,421)	(68,279,421)
ARP ACT - ESSER III American Rescue Plan (ARP) Act signed into law March 11, 2021 includes ESSER III	(30,884,610)	-	(102,631,182)	(133,515,792)

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	\$ (274,820)	\$ 14,409,884	\$(32,746,149)	\$(18,611,085)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(100,990)	(498,994)	(7,289,962)	(7,889,946)
OPERATING BUDGET CHANGES	<u>\$ 10,544,491</u>	<u>\$ 32,347,901</u>	<u>\$(236,257,832)</u>	<u>\$(193,365,440)</u>

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 2022-23.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION					
SYSTEMWIDE					
State-Legislated Salary Increase	73	\$ 25,041,070	\$ 5,715,671	\$ -	\$ 30,756,741
Substitute Pay Increase	74	-	2,200,000	-	2,200,000
Extra Duty	75	-	781,481	-	781,481
Locally Funded Salary Supplement Increase	76	-	4,140,000	-	4,140,000
Locally Funded Salary Supplement Increase - Principals	77	-	710,000	-	710,000
Locally Funded Salary Increase - Non-Certified Personnel	78	-	21,694,000	-	21,694,000
		<u>\$ 25,041,070</u>	<u>\$ 35,241,152</u>	<u>\$ -</u>	<u>\$ 60,282,222</u>
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Charter Schools	80	\$ -	\$ 3,800,000	\$ -	\$ 3,800,000
Employer Matching Rate Increases	81	13,747,580	4,469,304	-	18,216,884
		<u>\$ 13,747,580</u>	<u>\$ 8,269,304</u>	<u>\$ -</u>	<u>\$ 22,016,884</u>
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School Calendar Changes	82	\$ (32,725)	\$ (347,684)	\$ -	\$ (380,409)
School-Based Administrators	83	509,643	783,954	-	1,293,597
Clerical Support	84	137,731	592,934	-	730,665
High School Teacher Program Enhancement Allotment	85	-	12,592	-	12,592
New Schools - Early Hires and Professional Learning	86	-	40,000	-	40,000
CHIEF OF SCHOOLS					
Area Superintendent Non-Personnel Budgets	87	-	3,088	-	3,088
ACADEMICS					
Academically or Intellectually Gifted (AIG) Teachers	88	176,926	28,213	-	205,139
Athletics	89	-	4,370	-	4,370
Building Substitutes	90	-	-	180,868	180,868
Career Technical Education (CTE) - Months of Employment	91	154,320	25,127	-	179,447
Cognia Accreditation and Membership Fees	92	-	1,200	-	1,200
GradPoint Teacher	93	54,148	8,816	-	62,964
High School Intervention Coordinator	94	54,148	8,816	-	62,964

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
Instructional Facilitators	95	\$ -	\$ 100,742	\$ -	\$ 100,742
Instrument Repair	96	-	1,000	-	1,000
Intervention Elementary and Secondary School Emergency Relief (ESSER) Months	97	-	-	338,026	338,026
Intervention Teachers (K-8)	98	197,638	32,179	-	229,817
Literacy Coach	99	-	31,482	37,909	69,391
Middle School Foreign Language	100	-	74,010	-	74,010
Middle School Year-Round	101	-	74,010	-	74,010
Program Enhancement Teachers (K-5)	102	-	421,858	-	421,858
SPECIAL EDUCATION					
Special Education Teachers and Instructional Assistants for New Schools	103	-	942,540	-	942,540
STUDENT SERVICES					
Alternative Learning Center (ALC) Teacher	104	-	74,010	-	74,010
Pre-K Center Early Hire	105	-	73,454	-	73,454
School Psychologists	106	-	194,587	-	194,587
School Social Workers	107	-	119,856	-	119,856
CHIEF OF STAFF AND STRATEGIC PLANNING					
Testing for School Printing, Staff Development, Local Travel, and Supplies	109	-	5,600	-	5,600
COMMUNICATIONS					
Schoolwires - Blackboard Content Management System	110	-	2,318	-	2,318
CHILD NUTRITION					
Child Nutrition Services Positions for New Schools	111	-	511,018	-	511,018
TRANSPORTATION					
Bus Drivers	112	1,832,202	15,120	-	1,847,322
MAINTENANCE AND OPERATIONS					
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	113	405,800	1,911,942	-	2,317,742
ADMINISTRATIVE SERVICES					
Property and Liability Insurance for New Schools	114	-	135,000	-	135,000
HUMAN RESOURCES					
Extra Duty for New Schools	115	-	262,362	-	262,362
TECHNOLOGY					
School Library Media Coordinators	116	126,436	254,292	-	380,728
Voice and Wide Area Network (WAN) Services for New Sites	117	-	1,451	-	1,451
		<u>\$ 3,616,267</u>	<u>\$ 6,400,257</u>	<u>\$ 556,803</u>	<u>\$ 10,573,327</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT MEMBERSHIP CHANGES					
SCHOOLS					
Teachers - Regular Classroom	118	\$ 1,786,866	\$ 668,729	\$ -	\$ 2,455,595
Instructional Assistants - Regular Classroom	119	1,384,831	10,483	-	1,395,314
Instructional Supplies	120	11,217	(45,668)	-	(34,451)
ACADEMICS					
Career Technical Education (CTE) - Program Support Funds	121	147,766	-	-	147,766
Driver Education State Funding	122	33,945	-	-	33,945
Textbooks and Digital Resources State Funds	123	15,356	-	-	15,356
STUDENT SERVICES					
Preschool Teachers and Instructional Assistants	124	-	557,308	108,082	665,390
		<u>\$ 3,379,981</u>	<u>\$ 1,190,852</u>	<u>\$ 108,082</u>	<u>\$ 4,678,915</u>
SPECIAL EDUCATION SERVICES					
SPECIAL EDUCATION					
Occupational Therapists	125	\$ -	\$ -	\$ 301,946	\$ 301,946
Physical Therapists	127	-	-	301,946	301,946
Special Education Teachers and Instructional Assistants	128	-	1,546,578	916,346	2,462,924
Speech Language Pathologists	129	-	-	261,693	261,693
		<u>\$ -</u>	<u>\$ 1,546,578</u>	<u>\$ 1,781,931</u>	<u>\$ 3,328,509</u>
PROGRAM CONTINUITY					
SYSTEMWIDE					
Employer Matching Dental Rate Increase	130	\$ -	\$ 178,201	\$ -	\$ 178,201
CHIEF OF SCHOOLS					
Magnet Months of Employment and Program Support	131	-	125,929	-	125,929
Office of Student Assignment Software Solution	132	-	90,000	-	90,000
ACADEMICS					
Limited English Proficiency (LEP) Cary High School Instructional Assistant Support	133	-	-	44,785	44,785
Limited English Proficiency (LEP) Elementary Support Coordinating Teacher	134	-	1,624	74,011	75,635
Literacy Coach Funding Source Change	135	-	464,853	(571,796)	(106,943)
Middle School Programs - Coordinating Teachers	136	-	266,270	(260,547)	5,723

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
Program Enhancement Funding for Year-Round Schools	137	\$ -	\$ 510,008	\$ -	\$ 510,008
Textbooks State Carryover Funds	138	(717,742)	-	-	(717,742)
STUDENT SERVICES					
Health Services Technician Extended Pilot	139	-	161,345	(128,524)	32,821
Behavioral Health Supports Continuation	140	-	-	51,386	51,386
CHILD NUTRITION					
Child Nutrition - Transport Vans	141	-	47,321	-	47,321
HUMAN RESOURCES					
Applicant Tracking System	142	-	200,000	-	200,000
TECHNOLOGY					
School Technology Fund	143	(1,592,231)	-	-	(1,592,231)
		<u>\$ (2,309,973)</u>	<u>\$ 2,045,551</u>	<u>\$ (790,685)</u>	<u>\$ (1,055,107)</u>
INCREASING PROPERTY COSTS					
ADMINISTRATIVE SERVICES					
Property, Liability, and Accident Insurance	144	\$ -	\$ 1,025,000	\$ -	\$ 1,025,000
FACILITIES					
Facilities Modular Lease	145	-	26,175	-	26,175
Real Estate Leases: Crossroads I, II, and III	146	-	171,838	-	171,838
Utilities Increase	147	-	577,548	-	577,548
		<u>\$ -</u>	<u>\$ 1,800,561</u>	<u>\$ -</u>	<u>\$ 1,800,561</u>
DEFERRED OPERATIONAL NEEDS					
MAINTENANCE AND OPERATIONS					
Maintenance and Operations Formula Alignment	148	\$ -	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
TECHNOLOGY					
Instructional Support Technicians	150	-	960,237	-	960,237
		<u>\$ -</u>	<u>\$ 5,960,237</u>	<u>\$ (2,000,000)</u>	<u>\$ 3,960,237</u>
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2021-22	151	\$ (529,946)	\$ (48,960,763)	\$ -	\$ (49,490,709)
		<u>\$ (529,946)</u>	<u>\$ (48,960,763)</u>	<u>\$ -</u>	<u>\$ (49,490,709)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
NEW OR EXPANDING PROGRAM					
SCHOOLS					
Assistant Principal - Formula Change for High Schools	154	\$ -	\$ 1,727,162	\$ -	\$ 1,727,162
Receptionist Positions at Schools	155	-	30,897	-	30,897
CHIEF OF SCHOOLS					
New Magnet Schools Months of Employment and Non-Personnel Theme Support	156	-	542,940	-	542,940
Wake Early College of Information and Biotechnologies	157	-	438,152	-	438,152
ACADEMICS					
Athletics Staffing and School Allotment Expansion	158	-	385,055	-	385,055
Limited English Proficiency (LEP) Assessment Technician	159	-	55,976	-	55,976
Performing Arts Program Expansion	160	-	353,000	-	353,000
Regional High School Academically Intellectually Gifted Coordinators	161	-	75,634	-	75,634
STUDENT SERVICES					
Compliance Specialist - Student Due Process	162	-	-	-	-
Coordinating Teacher - Alternative Education	163	-	-	-	-
Behavioral Health Supports	164	-	12,992	843,124	856,116
COMMUNICATIONS					
Administrator - Communications (Internal)	166	-	92,985	-	92,985
Talking Points	167	-	40,000	-	40,000
TRANSPORTATION					
Exceptional Children (EC) Case Managers	168	-	114,696	-	114,696
HUMAN RESOURCES					
Processing Technician - Talent Acquisition	169	-	57,071	-	57,071
Return to Work Coordinator	170	-	66,671	-	66,671
Senior Administrator - Investigations - Employee Relations	171	-	103,542	-	103,542
Senior Administrator - Salary Administration and Compensation	172	-	103,542	-	103,542
Volunteer Coordinator	173	-	66,671	-	66,671
Workers' Compensation Processing Technician - Employee Relations	174	-	57,071	-	57,071
TECHNOLOGY					
Contract Specialist Administrator	175	-	102,276	-	102,276
Digital Learning Coordinator	176	-	86,680	-	86,680
Enterprise Solutions Architect	177	-	172,189	-	172,189
Information Security Analysts	178	-	258,080	-	258,080
		\$ -	\$ 4,943,282	\$ 843,124	\$ 5,786,406

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CARES ACT - CRF, GEER, ESSER I					
SYSTEMWIDE					
Coronavirus Relief Fund (CRF) - Wake County Government	179	\$ -	\$ -	\$ (220,960)	\$ (220,960)
ACADEMIC ADVANCEMENT					
Coronavirus Relief Fund (CRF) - Exceptional Children Extended School Year	180	(602,298)	-	-	(602,298)
Coronavirus Relief Fund (CRF) - School Health Support	181	(432,829)	-	-	(432,829)
GEER - Specialized Instructional Support Personnel for COVID-19 Response	182	-	-	(128,471)	(128,471)
GEER - Supplemental Instructional Services	183	-	-	(1,523,176)	(1,523,176)
ESSER I - Digital Curricula	184	-	-	(1,160,159)	(1,160,159)
ESSER I - Exceptional Children Grants	185	-	-	(411,768)	(411,768)
ESSER I - K-12 Emergency Relief Fund	186	-	-	(21,588,169)	(21,588,169)
ESSER I - Learning Management System	187	-	-	(545,138)	(545,138)
COMMUNICATIONS					
ESSER I - Innovative Childcare and Remote Extended Support (ICARES)	188	-	-	(232,532)	(232,532)
CHILD NUTRITION					
Coronavirus Relief Fund (CRF) - School Nutrition	189	(104,941)	-	-	(104,941)
		<u>\$ (1,140,068)</u>	<u>\$ -</u>	<u>\$ (25,810,373)</u>	<u>\$ (26,950,441)</u>
CRRSA - ESSER II					
ACADEMIC ADVANCEMENT					
ESSER II - Competency-Based Assessment	190	\$ -	\$ -	\$ (197,065)	\$ (197,065)
ESSER II - Instructional Support Contract	191	-	-	(200,000)	(200,000)
ESSER II - Supplemental - K-12 Emergency Relief Fund	192	-	-	(67,882,356)	(67,882,356)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (68,279,421)</u>	<u>\$ (68,279,421)</u>
ARPA ACT - ESSER III					
SYSTEMWIDE					
State Fiscal Recovery Fund Premium Pay Bonus	194	\$(30,884,610)	\$ -	\$ -	\$(30,884,610)
ESSER III - Teacher Bonuses	195	-	-	(8,890,635)	(8,890,635)
ACADEMIC ADVANCEMENT					
ESSER III - IDEA 611 Grants to States	196	-	-	(340,621)	(340,621)
ESSER III - IDEA Preschool Grants	197	-	-	(438,278)	(438,278)
ESSER III - K-12 Emergency Relief Fund	198	-	-	(92,961,648)	(92,961,648)
		<u>\$(30,884,610)</u>	<u>\$ -</u>	<u>\$(102,631,182)</u>	<u>\$(133,515,792)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Cargill Global Partnership Fund	199	\$ -	\$ (5,279)	\$ -	\$ (5,279)
James and Devon Brown Charitable Fund	200	-	(2,043)	-	(2,043)
CHIEF OF SCHOOLS					
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	201	-	(6,200)	-	(6,200)
CIU Confucius Classroom	202	-	(3,770)	-	(3,770)
MSAP Cornerstone 2017	203	-	-	(2,542,085)	(2,542,085)
Project Nexus	204	-	-	44,258	44,258
Wake Ed Partnership - Summer STEM	205	-	724	-	724
ACADEMIC ADVANCEMENT					
Title II - Supporting Effective Instruction	206	-	-	(1,522,559)	(1,522,559)
ACADEMICS					
ESEA Title I - Basic Program	207	-	-	(3,058,544)	(3,058,544)
ESEA Title I - School Improvement	208	-	-	(342,583)	(342,583)
ESEA Title IV - Student Support and Academic Enrichment (Part A)	209	-	-	(1,227,545)	(1,227,545)
Indian Education Act	210	-	-	(3,723)	(3,723)
National Science Foundation Wake Tech CIMI	211	-	(11,788)	-	(11,788)
Title III - Language Acquisition	212	-	-	(130,569)	(130,569)
United Way Changing Generations/ Pathways to Progress	213	-	(48,737)	-	(48,737)
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	214	-	-	(1,792)	(1,792)
IDEA - Early Intervening Services	215	-	-	(5,227,674)	(5,227,674)
IDEA - Targeted Assistance for Preschool Federal Grant	216	-	-	(75,508)	(75,508)
IDEA Title VI-B Handicapped	217	-	-	(1,396,376)	(1,396,376)
IDEA Title VI-B - Pre-School Handicapped	218	-	-	1,201	1,201
IDEA VI-B Special Needs Targeted Assistance	219	-	-	(4,164)	(4,164)
Medicaid Direct Services Reimbursement Program	220	-	-	(5,542,518)	(5,542,518)
STUDENT SERVICES					
John Rex Endowment Positive Parenting Expansion	221	-	(139,005)	-	(139,005)
John Rex Endowment SEFEL Expansion Grant	222	-	(43,939)	-	(43,939)
Medicaid Administrative Outreach Program	223	-	-	47,177	47,177
NC Pre-K	224	-	(599,328)	-	(599,328)
Project Enlightenment - Self Support	225	-	(28,000)	-	(28,000)
COMMUNICATIONS					
Community Schools	226	-	400,000	-	400,000

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHILD NUTRITION					
Child Nutrition Services (CNS)	227	\$ -	\$ 14,494,824	\$(11,763,145)	\$ 2,731,679
HUMAN RESOURCES					
Assistant Principal Intern - MSA Student	228	-	293	-	293
Positions on Loan	229	-	13,146	-	13,146
Principal/Teacher of the Year	230	-	(887)	-	(887)
uConfirm	231	-	(21,712)	-	(21,712)
TECHNOLOGY					
E-Rate	232	-	411,585	-	411,585
School Connectivity	233	(274,820)	-	-	(274,820)
		<u>\$ (274,820)</u>	<u>\$ 14,409,884</u>	<u>\$(32,746,149)</u>	<u>\$ (18,611,085)</u>
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	234	\$ -	\$ (8,545)	\$ -	\$ (8,545)
SCHOOLS					
NCHSAA Education-Based Athletics Grant	234	-	(15,000)	-	(15,000)
ACADEMICS					
Education Workforce and Innovation Program	234	(62,112)	-	-	(62,112)
ESEA Title I - Targeted Support and Improvement (TSI)	234	-	-	(61,984)	(61,984)
College Board - AP Summer Institute Scholarships	234	-	(7,003)	-	(7,003)
The Innovation Project/Kellogg Foundation for the Transforming Early Learning by Reimagining School	234	-	(60,000)	-	(60,000)
Literacy Intervention	234	(38,878)	-	-	(38,878)
Title III - Language Acquisition - Significant Increase	234	-	-	(53,857)	(53,857)
Triangle Community Foundation	234	-	(23,376)	-	(23,376)
STUDENT SERVICES					
McKinney-Vento Homeless Assistance	234	-	-	(2,121)	(2,121)
NC DHHS K-12 COVID Testing Program	234	-	-	(7,172,000)	(7,172,000)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Assessment for Learning Project (ALP) Micro Grant	234	-	(16,528)	-	(16,528)
Athens Library	234	-	(6,979)	-	(6,979)
Helping Hands	234	-	(316)	-	(316)
Laura and John Arnold Foundation	234	-	(974)	-	(974)
Teaching Tolerance Educator Grant	234	-	(10,000)	-	(10,000)
Wallace Foundation Grant	234	-	(331,793)	-	(331,793)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHILD NUTRITION					
COVID-19 Food Donation	234	\$ -	\$ (7,769)	\$ -	\$ (7,769)
No Kid Hungry	234	-	(711)	-	(711)
HUMAN RESOURCES					
Wells Fargo Foundation	234	-	(10,000)	-	(10,000)
		<u>\$ (100,990)</u>	<u>\$ (498,994)</u>	<u>\$ (7,289,962)</u>	<u>\$ (7,889,946)</u>

OPERATING BUDGET

OPERATING BUDGET ADJUSTMENTS	<u>\$ 10,544,491</u>	<u>\$ 32,347,901</u>	<u>\$(236,257,832)</u>	<u>\$(193,365,440)</u>
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CAPITAL BUILDING PROGRAM

FACILITIES

Capital Building Program	235	\$ -	\$ 42,540,612	\$ -	\$ 42,540,612
		<u>\$ -</u>	<u>\$ 42,540,612</u>	<u>\$ -</u>	<u>\$ 42,540,612</u>

TOTAL BUDGET

TOTAL BUDGET ADJUSTMENTS	<u>\$ 10,544,491</u>	<u>\$ 74,888,513</u>	<u>\$(236,257,832)</u>	<u>\$(150,824,828)</u>
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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.



Lindsay Mahaffey
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Heather Scott
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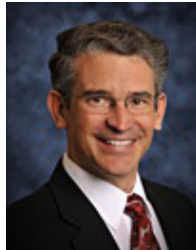
Monika Johnson-Hostler
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Roxie Cash
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District 6
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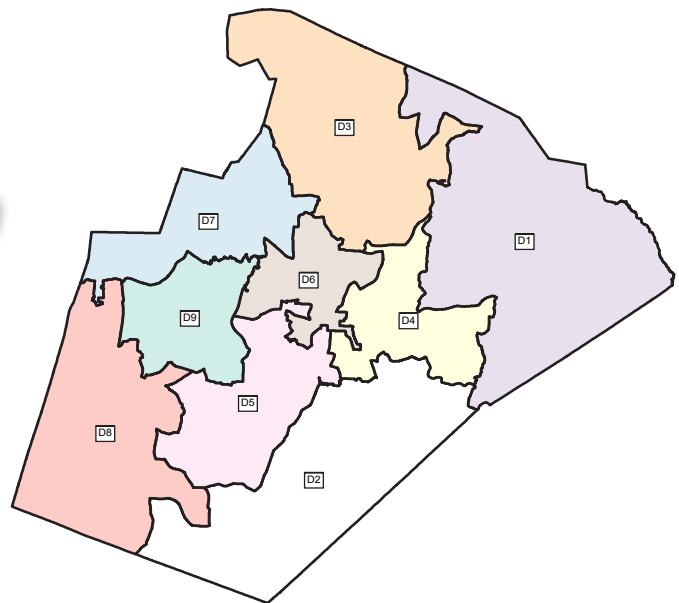
Chris Heagarty
Vice-Chair, District 7
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Karen Carter
District 9
Western Wake
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Board of Education District Map

Effective Fall 2022



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

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

Board's 2022 Legislative & Policy Agenda

The Wake County Board of Education supports the guiding principles of the NC School Boards Association's Legislative Agenda with a particular emphasis on the following:

Operations & Infrastructure

K-3 Class Size: Allow class-size waivers based on a lack of facilities or a lack of available certified teachers in 2022-2023.

School Calendar: Allow calendar flexibility and improve alignment with community college calendars.

Funding: Provide funding for all operations as defined in the 2021 Leandro ruling, including:

- Increased AIG funding to reflect district enrollment.
- Increased special education funding beyond 1993 levels.

Technology: Improve broadband infrastructure and connectivity. Improve tech support with more funding flexibility.

Staffing & Accountability

Testing Waiver: Suspend testing and accountability measures in 2022, including school labels and letter grades. Reduce emphasis of state-mandated exams in final student grades.

Teacher Allotments: Hold funding harmless in 2022-2023 for Average Daily Membership declines caused by COVID-19.

Support Staff: Increase investments in counselors, nurses, social workers and similar support staff. Provide an Instructional Assistant for every K-5 classroom.

Recruitment & Retention

Pay: Fund competitive salaries for all employees with an emphasis on teacher pay and a \$15 per hour minimum wage for support staff with additional county supplements. Address salary compression within pay scales.

Diversity: Support programs that improve employee diversity. Meet the recommendations of the 2021 DRIVE Report. (Developing a Representative and Inclusive Vision for Education)

Benefits: Restore career status and advanced degree pay for current employees. Expand current benefit and restore retiree health coverage for employees hired after January 1, 2021.

Visit wcpss.net/legislative-agenda for more details.

WCPSS Core Beliefs

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

#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 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.

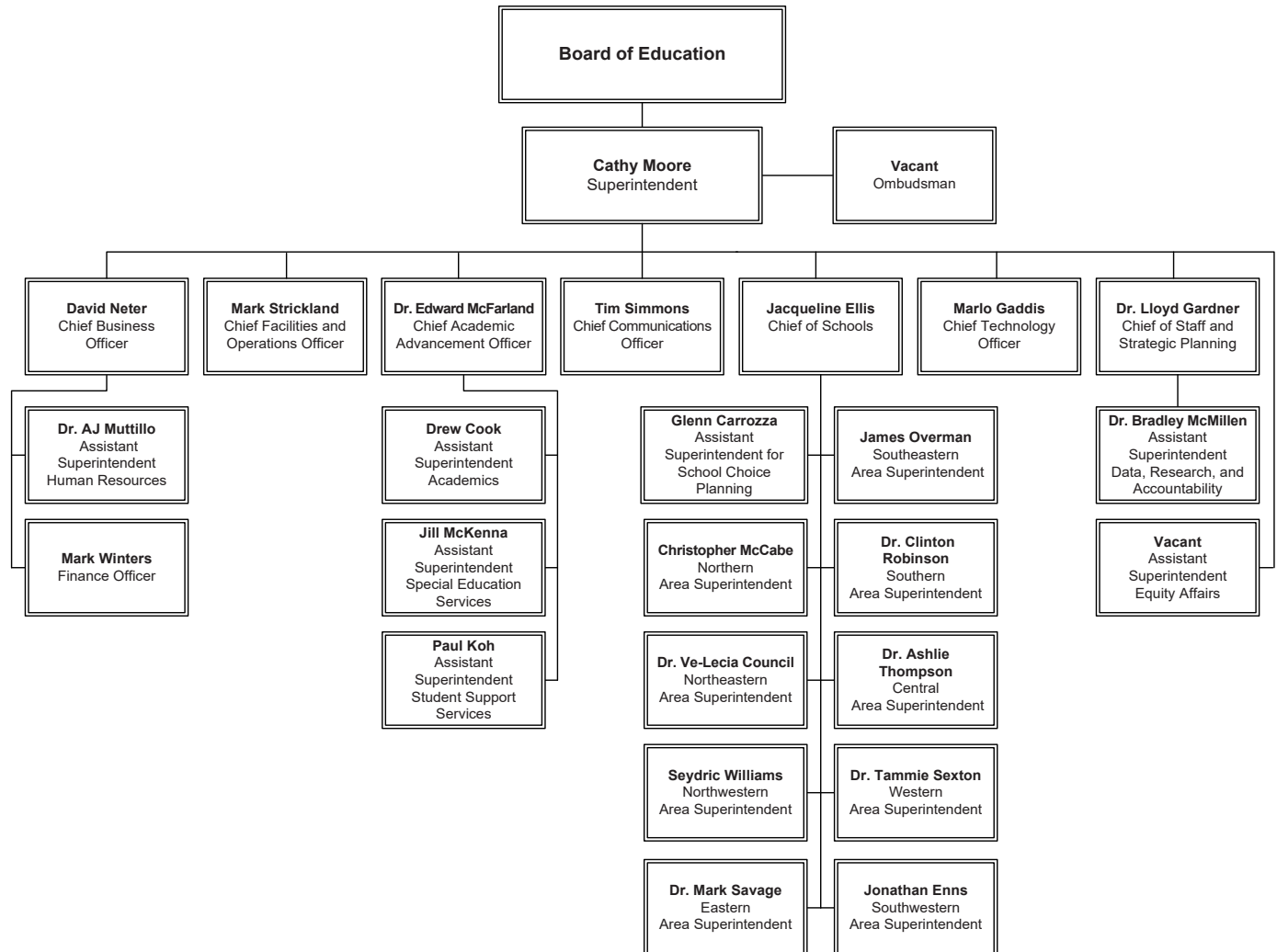
#4 The Board of Education, superintendent, and all staff, while sustaining best practices, will promote and support a culture of continuous improvement, risk-taking, and innovation that results in a high-performing organization focused on student achievement.

#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.

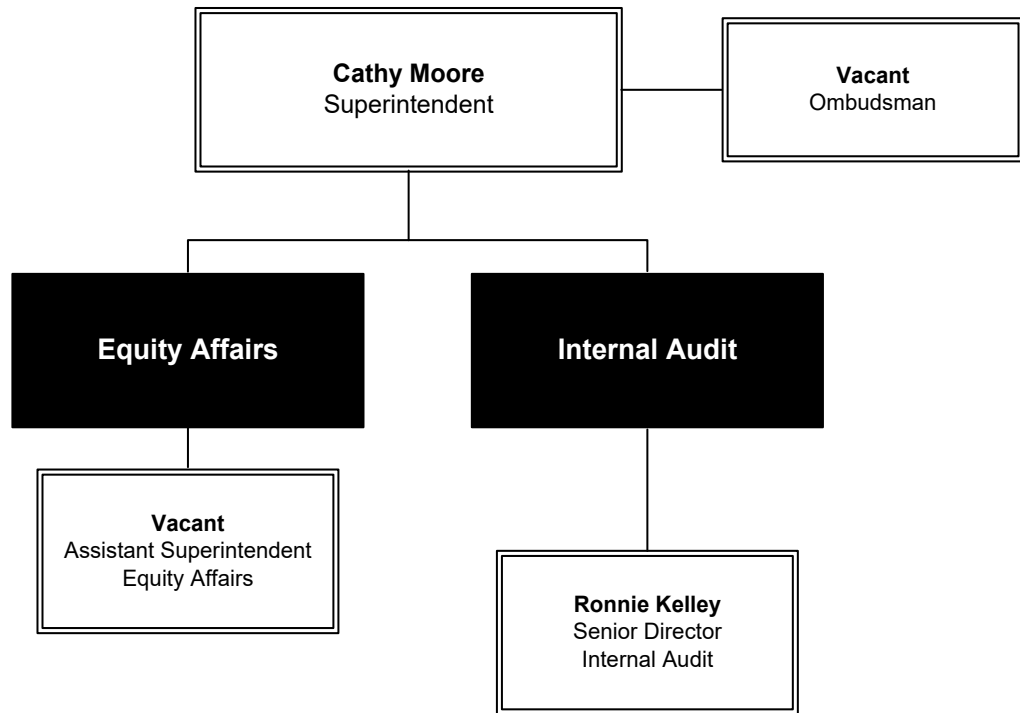
Organization Charts

BOARD OF EDUCATION

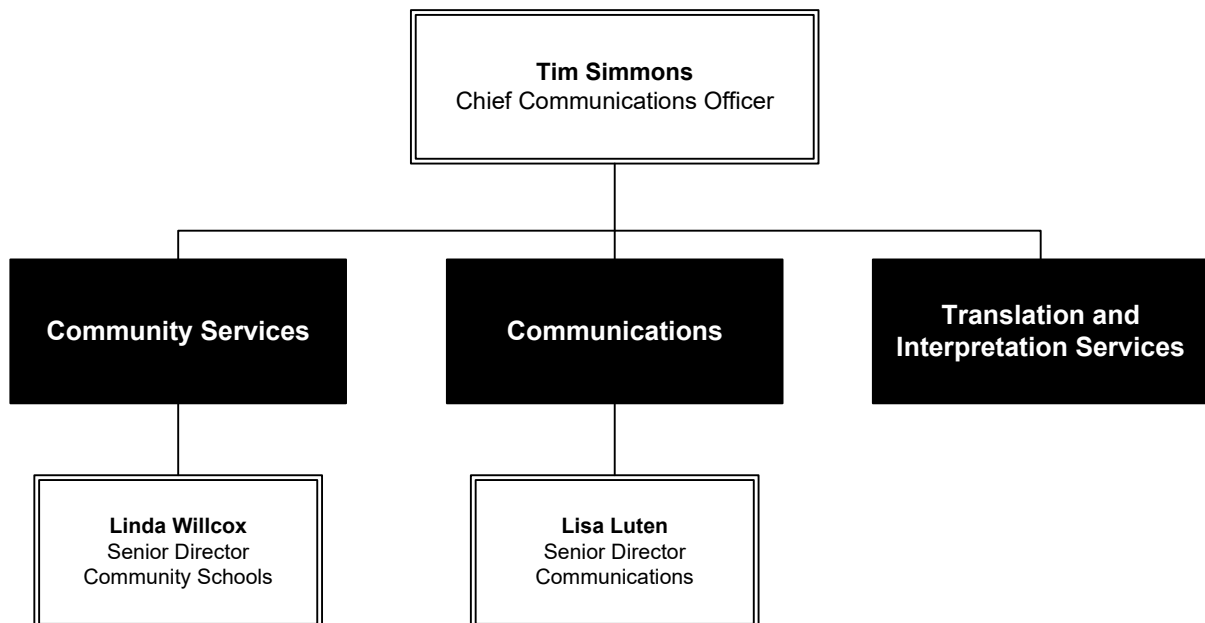


Organization Charts

SUPERINTENDENT'S OFFICE

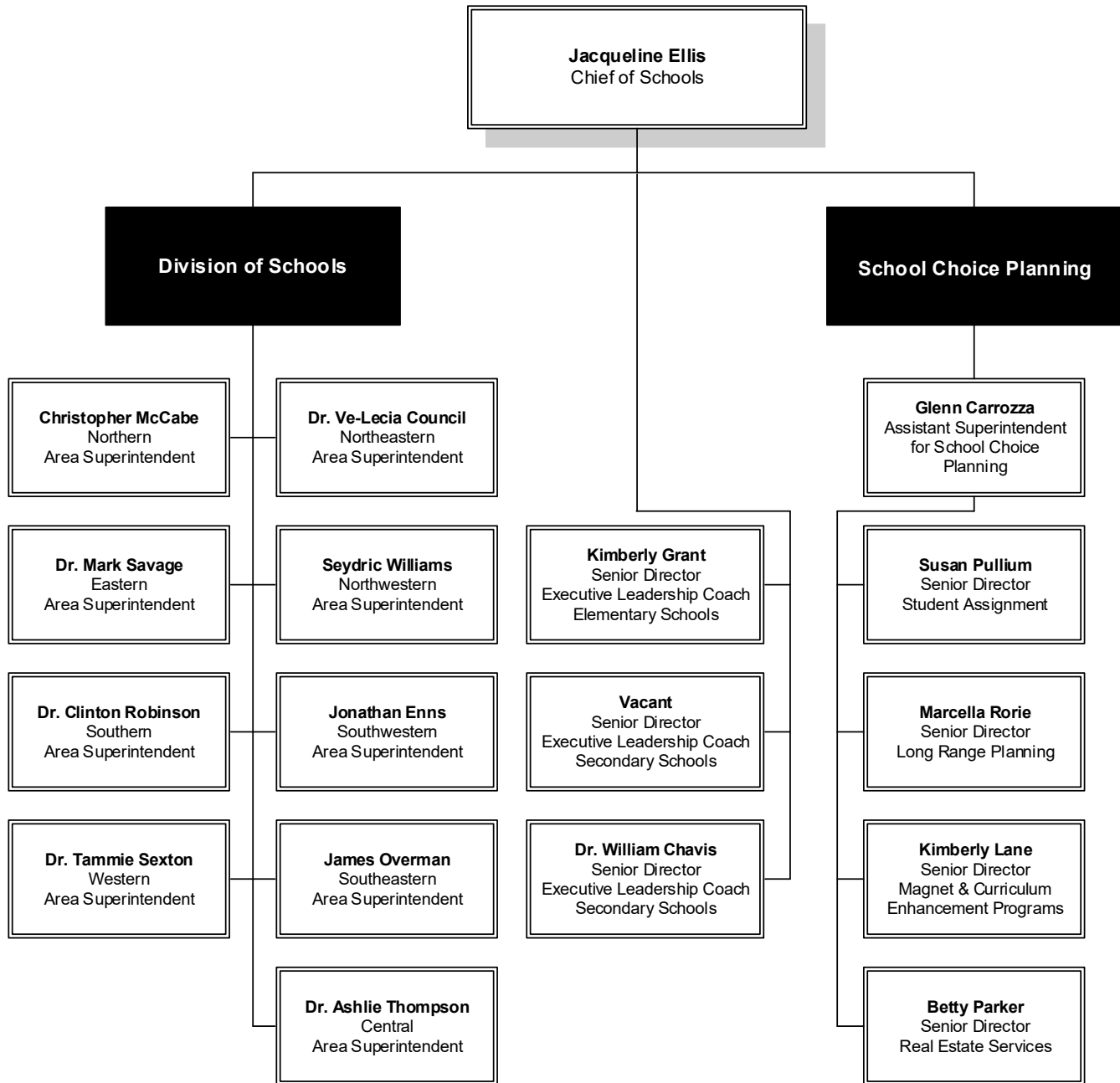


COMMUNICATIONS



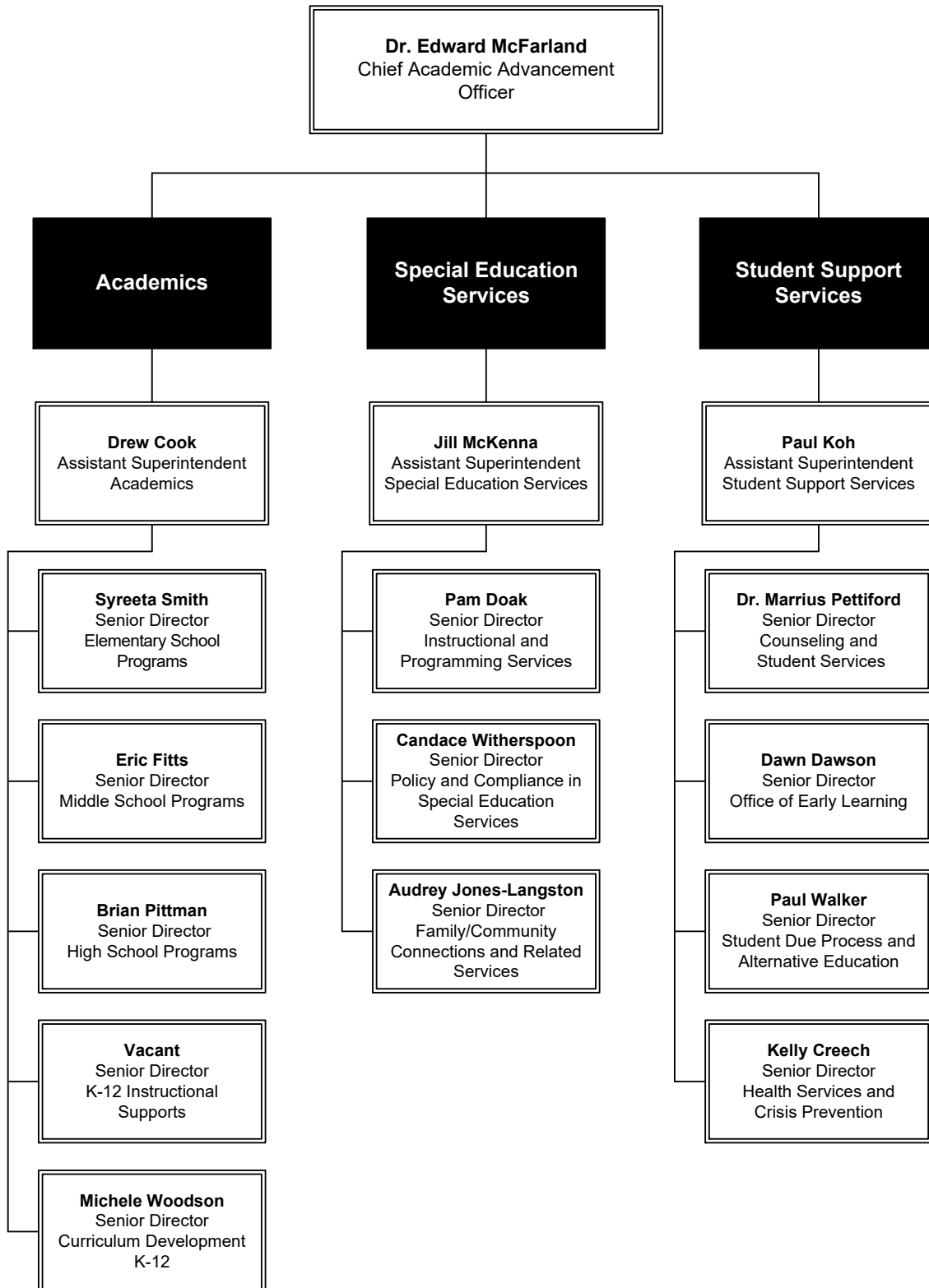
Organization Charts

CHIEF OF SCHOOLS



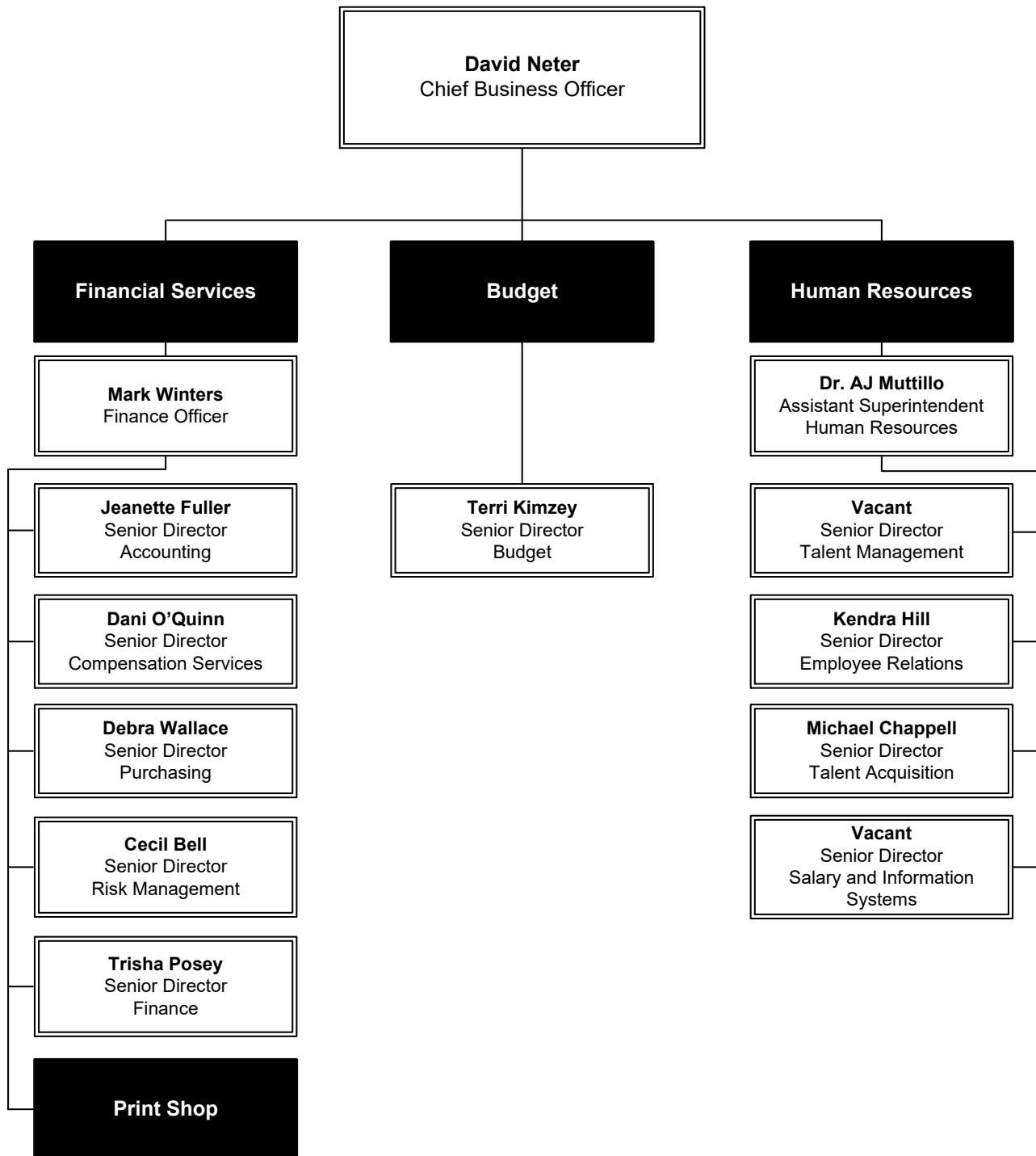
Organization Charts

ACADEMIC ADVANCEMENT



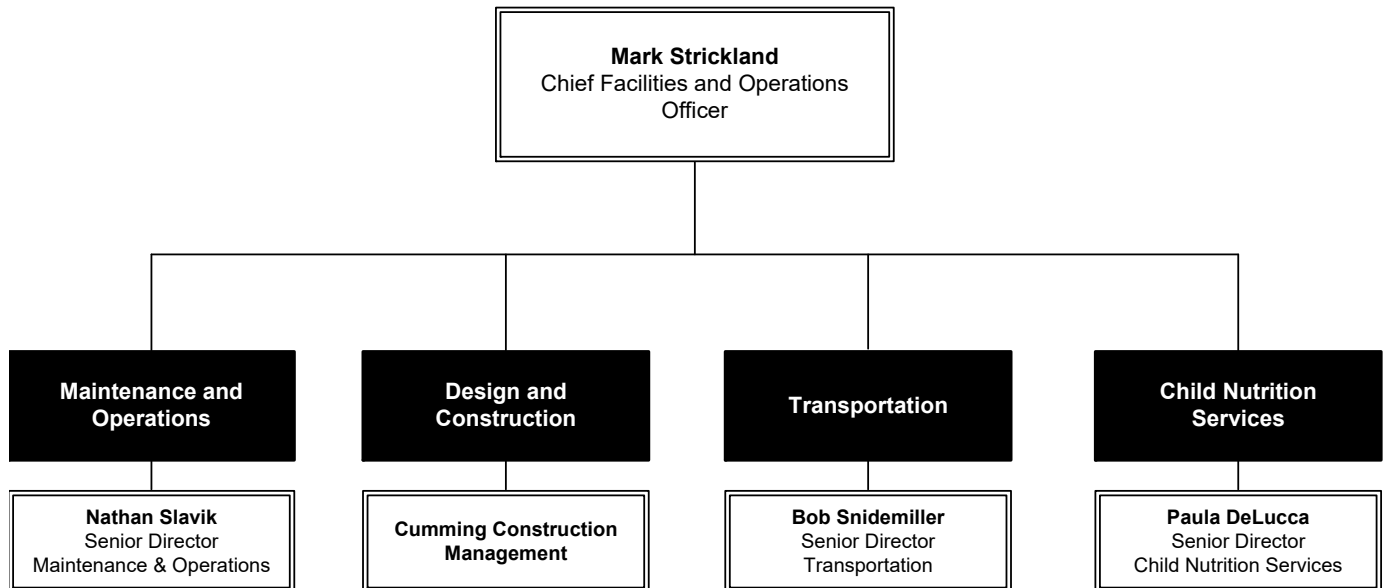
Organization Charts

ADMINISTRATIVE SERVICES

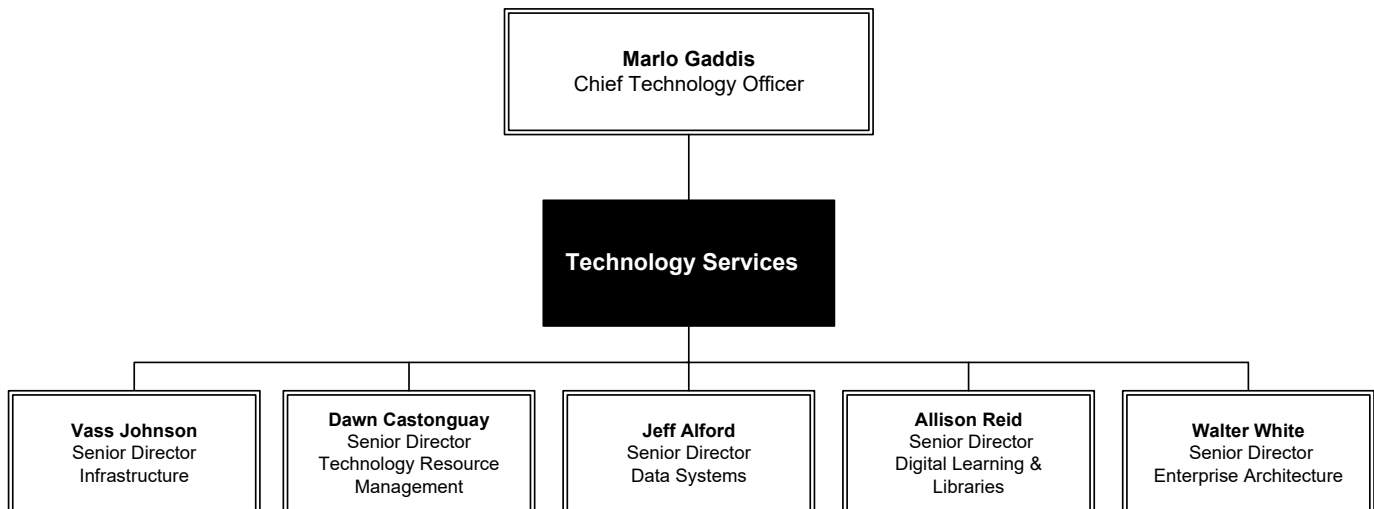


Organization Charts

FACILITIES AND OPERATIONS

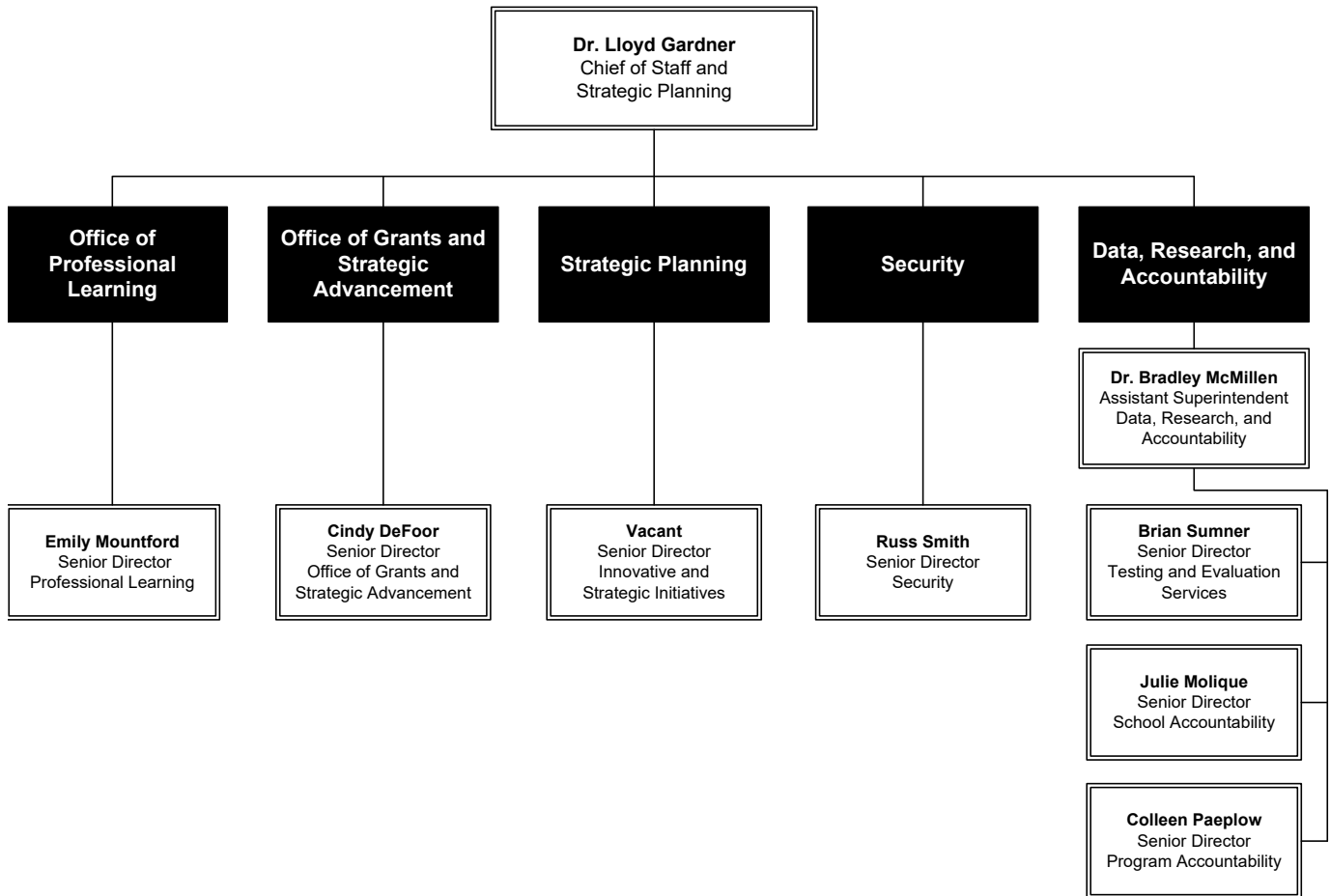


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



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 https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter_115c.html.

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 the 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 in 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, 2021. 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 32 years, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The chief business officer has a Master of Business Administration (MBA) and more than 20 years of for-profit business experience. The chief business 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 business 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 Audit Command Language (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 business 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 training includes the following areas:

- Accounting – reporting, fixed assets, grants, and fraud awareness;
- Budget – process, allotments, and conversions;
- Compensation Services – Fair Labor Standards Act (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

North Carolina 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 www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations.

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 first four components (fund, purpose, program, and object) and the cost center are governed by NCDPI. The Wake County Public School System (WCPSS) defines the level code, and the last component is reserved for future use.

EXPENDITURE APPROVALS

There is one cost center for each school, and there are cost centers for central services divisions. 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 business 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 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 a request for summary and detail reports for their area of responsibility at any time.

The district prepares an Annual Comprehensive Financial Report (ACFR) to report the results of operations. The ACFR 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.

Fund Balance

Fund Balance is the excess of actual revenues over actual 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 fundraising 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 a 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 also required. Any changes or removal of a specific purpose requires a 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 – 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.

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2021, is \$44.7 million which represents 8 percent of the 2021-22 county appropriation. The underlying reason for this increase was the reduction in costs due to spending restrictions enforced with the school closure related to the COVID-19 pandemic and the board's strategic use of federal funds and additional funds related to the pandemic. Staff requested, and the board approved, Board Policy 8101 be waived to allow the unassigned fund balance in excess of 6 percent be maintained for future use.

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.

	2020-21	2021-22	2022-23
CURRENT EXPENSE			
Appropriated July 1	\$ 8,695,601	\$ 20,135,556	\$ 24,926,893
Additional Appropriations	22,027,953	39,648,963	
Current Expense Appropriated Fund Balance	\$ 30,723,554	\$ 59,784,519	\$ 24,926,893
<i>Unassigned Current Expense Fund Balance</i>	44,697,733		
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 47,321
Additional Appropriations	2,179,371	2,112,078	
Capital Outlay Appropriated Fund Balance	\$ 2,179,371	\$ 2,112,078	\$ 47,321
<i>Assigned for Capital Expenditures Fund Balance</i>	1,400,218		
TOTAL			
Appropriated July 1	\$ 8,695,601	\$ 20,135,556	\$ 24,974,214
Additional Appropriations	24,207,324	41,761,041	
TOTAL APPROPRIATED	\$ 32,902,925	\$ 61,896,597	\$ 24,974,214
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	46,097,951		
TOTAL			
County Appropriation	\$ 527,904,101	\$ 544,205,101	\$ 600,221,441
Percent Increase	2%	3%	10%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	8%		



FINANCIAL

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 450,764,479	\$ 469,973,935	\$ 19,209,456	
Instructional Support Personnel - Certified	60,148,141	62,677,185	2,529,044	
Career Technical Education - Months of Employment	49,338,409	51,395,862	2,057,453	
School Building Administration	36,893,237	38,686,851	1,793,614	
K-5 Program Enhancement Teacher	25,011,508	25,990,717	979,209	
School Psychologist - Position	3,176,547	3,300,341	123,794	
Subtotal Position Allotments	\$ 625,332,321	\$ 652,024,891	\$ 26,692,570	4%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 56,619,786	\$ 59,435,425	\$ 2,815,639	
Instructional Assistants	35,440,036	38,225,511	2,785,475	
Central Office Administration	3,209,055	3,334,254	125,199	
Classroom Materials/Instructional Supplies/ Equipment	-	11,217	11,217	
Subtotal Dollar Allotments	\$ 95,268,877	\$ 101,006,407	\$ 5,737,530	6%
Categorical Allotments				
Children with Disabilities	\$ 85,382,107	\$ 88,737,945	\$ 3,355,838	
Transportation of Pupils	62,597,469	66,177,097	3,579,628	
Limited English Proficiency	12,890,922	13,393,921	502,999	
Academically or Intellectually Gifted	8,638,050	9,120,758	482,708	
Career Technical Education - Program Support Funds	3,629,968	3,789,873	159,905	
School Connectivity	3,661,570	3,386,750	(274,820)	
Driver Training	3,126,761	3,164,915	38,154	
School Technology Fund	4,592,231	3,000,000	(1,592,231)	
Summer Reading Camps	2,554,878	2,554,878	-	
At-Risk Student Services/Alternative Programs and Schools	1,654,323	2,010,018	355,695	
Assistant Principal Intern - MSA Students	1,413,444	1,455,747	42,303	
Children with Disabilities - Special Funds	1,110,080	1,110,080	-	
Cooperative Innovative High Schools (CIHS)	1,051,619	1,081,932	30,313	
Principal and Teacher Performance Bonuses	1,372,081	1,000,042	(372,039)	
Behavioral Support	230,000	239,014	9,014	
Education Workforce and Innovation Program	62,112	-	(62,112)	
Literacy Intervention	38,878	-	(38,878)	
Subtotal Categorical Allotments	\$ 194,006,493	\$ 200,222,970	\$ 6,216,477	3%

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
State Funds - COVID-19				
State Fiscal Recovery Fund Premium Pay Bonus	\$ 30,884,610	\$ -	\$ (30,884,610)	
Coronavirus Relief Fund (CRF) - Exceptional Children Extended School Year Grant	602,298	-	(602,298)	
CRF - School Health Support Personnel	432,829	-	(432,829)	
CRF - School Nutrition	104,941	-	(104,941)	
Subtotal State Funds - COVID-19	\$ 32,024,678	\$ -	\$ (32,024,678)	(100%)
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 96,634,106	\$ 100,369,144	\$ 3,735,038	
Dollars for Certified Personnel Conversions	21,871,059	22,688,487	817,428	
Non-Contributory Employee Benefits	8,339,713	8,411,902	72,189	
Teacher and Instructional Support Bonus	3,246,581	3,246,581	-	
Highly Qualified NC Teaching Graduate	46,688	47,011	323	
NBPTS Educational Leave	3,691	3,691	-	
Subtotal Unallotted	\$ 130,141,838	\$ 134,766,816	\$ 4,624,978	4%
Subtotal State Public School Fund	\$ 1,076,774,207	\$ 1,088,021,084	\$ 11,246,877	1%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 6,841,190	\$ 5,490,793	\$ (1,350,397)	
State Textbook Account	4,132,222	4,780,233	648,011	
Subtotal Other State Allocations for Current Operations	\$ 10,973,412	\$ 10,271,026	\$ (702,386)	(6%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 2,341,016	\$ 2,341,016	\$ -	
Subtotal State Allocations Restricted to Capital Outlays	\$ 2,341,016	\$ 2,341,016	\$ -	0%
TOTAL - STATE SOURCES	\$ 1,090,088,635	\$ 1,100,633,126	\$ 10,544,491	1%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 543,317,051	\$ 599,285,527	\$ 55,968,476	
County Funds for Crossroads Lease	888,050	935,914	47,864	
TOTAL - COUNTY APPROPRIATION	\$ 544,205,101	\$ 600,221,441	\$ 56,016,340	10%

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 7,534,166	\$ 7,934,166	\$ 400,000	
Before/After School Care	5,326,759	5,304,272	(22,487)	
Parking Fees	1,600,000	1,600,000	-	
Pre-School	376,672	362,557	(14,115)	
Project Enlightenment - Self Support	83,000	55,000	(28,000)	
Regular Tuition	26,000	26,000	-	
Print Shop	22,500	22,500	-	
Summer Immersion Program	18,587	18,587	-	
Summer Camp	30,289	-	(30,289)	
Summer School Tuition	1,125	-	(1,125)	
Subtotal Tuition and Fees	\$ 15,019,098	\$ 15,323,082	\$ 303,984	2%
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ -	\$ 13,890,422	\$ 13,890,422	
Supplemental Sales	7,200,222	7,200,000	(222)	
Breakfast Full Pay	-	757,000	757,000	
Lunch Reduced	-	358,642	358,642	
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	\$ 7,665,222	\$ 22,671,064	\$ 15,005,842	196%
Unrestricted				
E-Rate	\$ 2,975,165	\$ 3,386,750	\$ 411,585	
Fines and Forfeitures	1,800,000	1,800,000	-	
Interest Earned on Investments	720,000	720,000	-	
Red Light Camera Fines	700,000	700,000	-	
Rebates	300,000	300,000	-	
Donations - Principal/Teacher of the Year	95,564	94,677	(887)	
Donations - General Operations	9,545	1,000	(8,545)	
Donations - COVID-19 Food Donation	7,769	-	(7,769)	
Donations - Helping Hands	316	-	(316)	
Subtotal Unrestricted	\$ 6,608,359	\$ 7,002,427	\$ 394,068	6%

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
Restricted				
Indirect Cost	\$ 6,000,000	\$ 6,000,000	\$ -	
NC Pre-K	3,995,829	3,527,033	(468,796)	
Parents as Teachers - Smart Start	675,024	675,024	-	
Positions on Loan	323,110	336,256	13,146	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	255,000	255,000	-	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	116,780	110,580	(6,200)	
Assistant Principal Intern - MSA Students	104,342	104,635	293	
Disposition of School Fixed Assets	523,204	100,000	(423,204)	
United Way Changing Generations/Pathways to Progress	148,737	100,000	(48,737)	
uConfirm	81,277	59,565	(21,712)	
John Rex Endowment SEFEL Expansion Grant	100,607	56,668	(43,939)	
CIU Confucius Classroom	42,828	39,058	(3,770)	
Wake Ed Partnership - Summer STEM	36,106	36,830	724	
National Science Foundation Wake Tech CIMI	42,738	30,950	(11,788)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	30,000	30,000	-	
John Rex Endowment Positive Parenting Expansion	160,387	21,382	(139,005)	
James and Devon Brown Charitable Fund	9,430	7,387	(2,043)	
Cargill Global Partnership Fund	9,020	3,741	(5,279)	
Professional Leave Paid by Outside Agencies	4,531	4,531	-	
Wallace Foundation Grant	331,793	-	(331,793)	
Drivers Education Fleet Vehicles	163,754	-	(163,754)	
The Innovation Project/Kellogg Foundation for Transforming Early Learning by Reimagining School	60,000	-	(60,000)	
Triangle Community Foundation	23,376	-	(23,376)	
Assessment for Learning Project (ALP) Micro Grant	16,528	-	(16,528)	
NCHSAA Education-Based Athletics Grant	15,000	-	(15,000)	
Wells Fargo Foundation	10,000	-	(10,000)	
Teaching Tolerance Educator Grant	10,000	-	(10,000)	
College Board - AP Summer Institute Scholarships	7,003	-	(7,003)	
Athens Library	6,979	-	(6,979)	
Laura and John Arnold Foundation	974	-	(974)	
No Kid Hungry	711	-	(711)	
Subtotal Restricted	\$ 13,563,068	\$ 11,756,640	\$ (1,806,428)	(13%)

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 20,135,556	\$ 24,974,214	\$ 4,838,658	
\$500 Bonus to All Staff	25,800,000	-	(25,800,000)	
Class Size Reserve	6,000,000	-	(6,000,000)	
Carryforward Purchase Orders	4,357,077	-	(4,357,077)	
Oracle Software, Support, and Implementation	2,154,363	-	(2,154,363)	
Fire Suppression for Buses	1,800,000	-	(1,800,000)	
Textbooks and Digital Content Use	361,940	-	(361,940)	
CTE Computers	248,000	-	(248,000)	
Evaluation and Research Additional Tests	170,000	-	(170,000)	
Energy Service Company (ESCO) Project Funds	161,497	-	(161,497)	
Interpreting Work LLC Contract	153,600	-	(153,600)	
Applicant Tracking System	150,000	-	(150,000)	
June 2021 Substitute Incentive Pay	145,327	-	(145,327)	
Driver Education Fleet Vehicles	96,696	-	(96,696)	
Testing and Scanning Reserve	85,020	-	(85,020)	
Postage for End of Grade	50,000	-	(50,000)	
Startup Dollars - New Schools	19,355	-	(19,355)	
Salary Audit	8,166	-	(8,166)	
Subtotal Fund Balance Appropriated	\$ 61,896,597	\$ 24,974,214	\$ (36,922,383)	(60%)
Fund Transfers				
Positions Funded by Individual School Accounts	\$ 643,522	\$ -	\$ (643,522)	
Subtotal Fund Transfers	\$ 643,522	\$ -	\$ (643,522)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 105,395,866	\$ 81,727,427	\$ (23,668,439)	(22%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA Title VI-B Handicapped	\$ 45,445,457	\$ 45,831,012	\$ 385,555	
ESEA Title I - Basic Program	34,869,208	30,844,864	(4,024,344)	
Title II - Supporting Effective Instruction	7,107,825	5,585,266	(1,522,559)	
IDEA - Early Intervening Services	10,201,113	5,500,000	(4,701,113)	
Title III - Language Acquisition	2,644,810	2,633,037	(11,773)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	3,805,350	2,330,692	(1,474,658)	
Career Technical Education - Program Improvement	1,803,646	1,803,646	-	
IDEA Title VI-B - Pre-School Handicapped	540,145	541,346	1,201	
ESEA Title I - School Improvement	689,053	346,470	(342,583)	
Children with Disabilities - Risk Pool	135,999	134,207	(1,792)	
IDEA VI-B Special Needs Targeted Assistance	49,164	45,000	(4,164)	

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
IDEA - Targeted Assistance for Preschool Federal Grant	\$ 85,008	\$ 9,500	\$ (75,508)	
ESEA Title I-Targeted Support and Improvement	61,984	-	(61,984)	
Title III - Language Acquisition - Significant Increase	53,857	-	(53,857)	
McKinney-Vento Homeless Assistance	2,121	-	(2,121)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 107,494,740	\$ 95,605,040	\$ (11,889,700)	(11%)
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER I - Exceptional Children Grant	\$ 873,788	\$ 462,020	\$ (411,768)	
ESSER I - K-12 Emergency Relief Fund	21,716,693	-	(21,716,693)	
ESSER I - Digital Curricula	1,160,159	-	(1,160,159)	
ESSER I - Learning Management System	545,138	-	(545,138)	
ESSER I - Innovative Childcare and Remote Extended Support (ICARES)	232,532	-	(232,532)	
GEER - Supplemental Instructional Services	1,523,176	-	(1,523,176)	
GEER - Specialized Instructional Support Personnel for COVID-19 Response	1,374,636	-	(1,374,636)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	96,066,675	29,055,646	(67,011,029)	
ESSER II - Learning Loss Funding	3,929,026	3,929,026	-	
ESSER II - Summer Career Accelerator Program	2,625,009	2,625,009	-	
ESSER II - School Nutrition COVID Support	1,034,921	1,034,921	-	
ESSER II - Instructional Support Contract	1,045,699	845,699	(200,000)	
ESSER II - Competency-Based Assessment	932,275	735,210	(197,065)	
ESSER III - K-12 Emergency Relief Fund	214,961,768	122,338,146	(92,623,622)	
ESSER III - IDEA 611 Grants to States	7,716,199	7,375,578	(340,621)	
ESSER III - Homeless II	1,198,085	1,198,085	-	
ESSER III - Teacher Bonuses	8,890,635	-	(8,890,635)	
ESSER III - IDEA Preschool Grants	438,278	-	(438,278)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 366,264,692	\$ 169,599,340	\$ (196,665,352)	(54%)
Other Restricted Grants (Received directly) - COVID-19				
NC DHHS K-12 COVID Testing Program	\$ 7,172,000	\$ -	\$ (7,172,000)	
Coronavirus Relief Fund - Wake County Government	220,960	-	(220,960)	
Subtotal Other Restricted Grants (Received directly) - COVID-19	\$ 7,392,960	\$ -	\$ (7,392,960)	(100%)

Revenues

Source of Income	Budget 2021-22	Proposed Budget 2022-23	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 13,684,319	\$ 8,141,801	\$ (5,542,518)	
Project Nexus	3,537,127	3,581,385	44,258	
Medicaid Administrative Outreach Program	3,102,412	2,599,805	(502,607)	
MSAP Cornerstone 2017	4,161,590	1,619,505	(2,542,085)	
Indian Education Act	60,571	56,848	(3,723)	
Subtotal Other Restricted Grants (Received directly)	\$ 24,546,019	\$ 15,999,344	\$ (8,546,675)	(35%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 48,576,030	\$ 37,235,807	\$ (11,340,223)	
USDA Grants - Summer Feeding	1,088,879	665,957	(422,922)	
ROTC	400,000	400,000	-	
USDA Grants - Fresh Fruit and Vegetable	184,491	184,491	-	
Subtotal Other Revenues - Restricted Grants	\$ 50,249,400	\$ 38,486,255	\$ (11,763,145)	(23%)
TOTAL - FEDERAL SOURCES	\$ 555,947,811	\$ 319,689,979	\$ (236,257,832)	(42%)
TOTAL OPERATING BUDGET				
OPERATING BUDGET	\$ 2,295,637,413	\$ 2,102,271,973	\$ (193,365,440)	(8%)
BUILDING PROGRAM				
BUILDING PROGRAM	\$ 900,203,777	\$ 942,744,389	\$ 42,540,612	5%
TOTAL BUDGET				
TOTAL BUDGET	\$ 3,195,841,190	\$ 3,045,016,362	\$ (150,824,828)	(5%)
State Sources	\$ 1,090,088,635	\$ 1,100,633,126	\$ 10,544,491	1%
County Appropriation	544,205,101	600,221,441	56,016,340	10%
Other Local Sources	105,395,866	81,727,427	(23,668,439)	(22%)
Federal Sources	555,947,811	319,689,979	(236,257,832)	(42%)
Operating Budget	\$ 2,295,637,413	\$ 2,102,271,973	\$ (193,365,440)	(8%)
Building Program	900,203,777	942,744,389	42,540,612	5%
Total Budget	\$ 3,195,841,190	\$ 3,045,016,362	\$ (150,824,828)	(5%)

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 30,957,109	\$ 2,575,813	\$ 26,269,829	\$ 2,936,448	\$ 31,782,090	\$ 824,981	
School-Based Administrator	45,478,145	44,847,926	1,553,812	-	46,401,738	923,593	
Administrative Personnel	\$ 76,435,254	\$ 47,423,739	\$ 27,823,641	\$ 2,936,448	\$ 78,183,828	\$ 1,748,574	2%
Teacher	\$ 572,286,355	\$ 462,236,769	\$ 55,757,779	\$ 37,606,983	\$ 555,601,531	\$ (16,684,824)	
Instructional Personnel - Certified	\$ 572,286,355	\$ 462,236,769	\$ 55,757,779	\$ 37,606,983	\$ 555,601,531	\$ (16,684,824)	(3%)
Instructional Support I - Regular Pay Scale	\$ 62,032,409	\$ 40,616,337	\$ 14,530,062	\$ 7,767,054	\$ 62,913,453	\$ 881,044	
Instructional Support II - Advanced Pay Scale	11,565,284	11,476,081	309,226	258,669	12,043,976	478,692	
Psychologist	7,803,613	6,012,059	1,466,882	801,916	8,280,857	477,244	
Instructional Facilitator	23,066,006	9,141,811	4,730,468	8,340,046	22,212,325	(853,681)	
Instructional Support Personnel - Certified	\$ 104,467,312	\$ 67,246,288	\$ 21,036,638	\$ 17,167,685	\$ 105,450,611	\$ 983,299	1%
Instructional Assistant (IA)	\$ 69,385,174	\$ 48,865,361	\$ 18,325,281	\$ 8,142,715	\$ 75,333,357	\$ 5,948,183	
Instructional Assistant - Other	1,164,722	1,196,143	110,744	-	1,306,887	142,165	
Tutor (within the instructional day)	78,510	-	-	-	-	(78,510)	
Braillelist, Translator, Education Interpreter	1,282,107	758,002	613,910	56,816	1,428,728	146,621	
Therapist	5,307,702	5,372,558	587,766	421,194	6,381,518	1,073,816	
School-Based Specialist	1,486,064	57,293	723,917	316,012	1,097,222	(388,842)	
Monitor	3,184,642	874	3,586,436	-	3,587,310	402,668	
Non-Certified Instructor	4,194,981	30,835	-	4,755,305	4,786,140	591,159	
Instructional Support Personnel - Non-Certified	\$ 86,083,902	\$ 56,281,066	\$ 23,948,054	\$ 13,692,042	\$ 93,921,162	\$ 7,837,260	9%
Office Support	\$ 40,201,586	\$ 30,831,011	\$ 10,139,913	\$ 478,117	\$ 41,449,041	\$ 1,247,455	
Technician	3,995,081	-	4,303,400	-	4,303,400	308,319	
Administrative Specialist (Central Support)	4,599,927	879,773	4,719,787	714,365	6,313,925	1,713,998	
Technical & Administrative Support Personnel	\$ 48,796,594	\$ 31,710,784	\$ 19,163,100	\$ 1,192,482	\$ 52,066,366	\$ 3,269,772	7%
Substitute Teacher - Regular Teacher Absence	\$ 13,300,884	\$ 1,581,024	\$ 9,664,243	\$ 3,899,126	\$ 15,144,393	\$ 1,843,509	
Substitute Teacher - Staff Development Absence	2,269,440	60,395	546,996	832,507	1,439,898	(829,542)	
Substitute - Non-Teaching	2,530,354	184,169	1,904,572	537,158	2,625,899	95,545	
IA Salary when Substituting (Staff Development Absence)	186,172	1,230	83,668	73,970	158,868	(27,304)	
IA Salary when Substituting (Regular Teacher Absence)	2,126,144	\$ 1,831,175	\$ 132,441	\$ 179,875	\$ 2,143,491	\$ 17,347	
Substitute Personnel	\$ 20,412,994	\$ 3,657,993	\$ 12,331,920	\$ 5,522,636	\$ 21,512,549	\$ 1,099,555	5%

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
Driver	\$ 22,871,297	\$ 22,426,311	\$ 2,593,420	\$ 702,035	\$ 25,721,766	\$ 2,850,469	
Custodian	13,344,418	13,891,272	1,393,344	-	15,284,616	1,940,198	
Cafeteria Worker	11,796,428	105	5,281,975	8,674,489	13,956,569	2,160,141	
Skilled Trades	14,401,508	7,849,899	8,407,491	-	16,257,390	1,855,882	
Manager	8,421,714	666,888	8,337,143	-	9,004,031	582,317	
Work Study Student	1,500	-	1,500	-	1,500	-	
Day Care/Before/After School Care Staff	1,148,317	-	1,147,717	-	1,147,717	(600)	
Operational Support Personnel	\$ 71,985,182	\$ 44,834,475	\$ 27,162,590	\$ 9,376,524	\$ 81,373,589	\$ 9,388,407	13%
Bonus Pay (not subject to retirement)	\$ 124,738,660	\$ 3,947,231	\$ 852,749	\$ 25,605,283	\$ 30,405,263	\$ (94,333,397)	
Supplement/Supplementary Pay	131,945,416	37,488	124,776,017	8,861,311	133,674,816	1,729,400	
Employee Allowances Taxable	193,535	-	193,535	-	193,535	-	
Longevity Pay	3,287,514	1,972,450	1,200,280	91,806	3,264,536	(22,978)	
Bonus Leave Payoff	197,981	163,300	10,053	-	173,353	(24,628)	
Salary Differential	2,868,178	307	3,229,520	-	3,229,827	361,649	
Annual Leave Payoff	5,661,797	4,036,795	1,512,531	-	5,549,326	(112,471)	
Short Term Disability Payment (first six months)	611,628	470,911	91,569	14,140	576,620	(35,008)	
Supplementary & Benefits - Related Pay	\$ 269,504,709	\$ 10,628,482	\$ 131,866,254	\$ 34,572,540	\$ 177,067,276	\$ (92,437,433)	(34%)
Curriculum Development Pay	\$ 1,107,456	\$ 42,203	\$ 334,420	\$ 68,100	\$ 444,723	\$ (662,733)	
Additional Responsibility Stipend	17,977,990	3,975	17,395,957	347,977	17,747,909	(230,081)	
Mentor Pay Stipend	464,148	14,000	449,307	-	463,307	(841)	
Planning Period Stipend	349,530	50,061	3,805	-	53,866	(295,664)	
Staff Development Participant Pay	1,075,805	698,525	82,451	152,815	933,791	(142,014)	
Staff Development Instructor	127,206	33,760	91,346	-	125,106	(2,100)	
Tutorial Pay	2,062,478	62,095	588,288	482,213	1,132,596	(929,882)	
Overtime Pay	2,043,358	344,656	1,716,457	-	2,061,113	17,755	
Extra Duty Pay	\$ 25,207,971	\$ 1,249,275	\$ 20,662,031	\$ 1,051,105	\$ 22,962,411	\$ (2,245,560)	(9%)
SALARIES TOTAL	\$ 1,275,180,273	\$ 725,268,871	\$ 339,752,007	\$ 123,118,445	\$ 1,188,139,323	\$ (87,040,950)	(7%)

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 95,610,252	\$ 54,212,003	\$ 25,596,277	\$ 9,429,631	\$ 89,237,911	\$ (6,372,341)	
Federal Insurance Compensation Act	\$ 95,610,252	\$ 54,212,003	\$ 25,596,277	\$ 9,429,631	\$ 89,237,911	\$ (6,372,341)	(7%)
Employer's Retirement Cost	\$ 248,515,619	\$ 171,742,220	\$ 78,174,414	\$ 22,391,387	\$ 272,308,021	\$ 23,792,402	
Other Retirement Cost	14,126	-	14,126	-	14,126	-	
Retirement Benefits	\$ 248,529,745	\$ 171,742,220	\$ 78,188,540	\$ 22,391,387	\$ 272,322,147	\$ 23,792,402	10%
Employer's Hospitalization Insurance Cost	\$ 123,956,886	\$ 96,327,218	\$ 22,686,402	\$ 12,141,357	\$ 131,154,977	\$ 7,198,091	
Employer's Workers' Compensation Insurance Cost	2,107,937	-	1,907,664	463,876	2,371,540	263,603	
Employer's Unemployment Insurance Cost	70,189	-	70,189	-	70,189	-	
Employer's Dental Insurance Cost	5,542,530	-	5,183,292	552,391	5,735,683	193,153	
Insurance Benefits	\$ 131,677,542	\$ 96,327,218	\$ 29,847,547	\$ 13,157,624	\$ 139,332,389	\$ 7,654,847	6%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 475,817,539	\$ 322,281,441	\$ 133,632,364	\$ 44,978,642	\$ 500,892,447	\$ 25,074,908	5%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,750,997,812	\$ 1,047,550,312	\$ 473,384,371	\$ 168,097,087	\$ 1,689,031,770	\$ (61,966,042)	(4%)
<i>Percent of Operating Budget</i>	76%	95%	69%	53%	80%		
PURCHASED SERVICES							
Contracted Services	\$ 50,715,306	\$ 6,463,645	\$ 18,609,557	\$ 16,748,833	\$ 41,822,035	\$ (8,893,271)	
Workshop Expenses	6,676,689	173,505	2,613,174	2,913,941	5,700,620	(976,069)	
Advertising Cost	231,127	4,500	170,833	50,272	225,605	(5,522)	
Printing and Binding Fees	3,132,839	2,027,664	482,313	146,916	2,656,893	(475,946)	
Commercial Driver's License Medical Exam Expenses	62,302	61,600	229	-	61,829	(473)	
Psychological Contract Services	609,445	-	82,305	140,000	222,305	(387,140)	
Speech and Language Contract Services	1,276,511	-	908,017	295,000	1,203,017	(73,494)	
Other Professional/Technical Contract Services	2,470,497	2,318,718	151,699	-	2,470,417	(80)	
Professional and Technical Services	\$ 65,174,716	\$ 11,049,632	\$ 23,018,127	\$ 20,294,962	\$ 54,362,721	\$ (10,811,995)	(17%)

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 29,077,820	\$ -	\$ 27,967,444	\$ 2,300,000	\$ 30,267,444	\$ 1,189,624	
Public Utilities - Natural Gas	3,795,684	-	3,888,163	-	3,888,163	92,479	
Public Utilities - Water and Sewer	4,297,017	-	4,183,331	200,000	4,383,331	86,314	
Waste Management	1,271,225	-	1,052,052	250,000	1,302,052	30,827	
Contracted Repairs and Maintenance - Land/Buildings	35,478,889	2,499	24,368,192	10,568,624	34,939,315	(539,574)	
Contracted Repairs and Maintenance - Equipment	383,773	-	372,836	-	372,836	(10,937)	
Rentals/Leases	11,153,796	15,669	9,796,508	52,055	9,864,232	(1,289,564)	
Other Property Services	64,745	-	98,328	-	98,328	33,583	
Property Services	\$ 85,522,949	\$ 18,168	\$ 71,726,854	\$ 13,370,679	\$ 85,115,701	\$ (407,248)	<1%
Pupil Transportation - Contracted	\$ 30,109,232	\$ 18,124,193	\$ 6,176,441	\$ 328,597	\$ 24,629,231	\$ (5,480,001)	
Travel Reimbursement	1,089,115	11,059	814,113	167,100	992,272	(96,843)	
Field Trips	410,531	15,002	124,554	174,840	314,396	(96,135)	
Transportation Services	\$ 31,608,878	\$ 18,150,254	\$ 7,115,108	\$ 670,537	\$ 25,935,899	\$ (5,672,979)	(18%)
Telephone	\$ 1,182,004	\$ -	\$ 1,167,107	\$ 1,000	\$ 1,168,107	\$ (13,897)	
Postage	560,920	884	267,626	62,000	330,510	(230,410)	
Telecommunications Services	2,288,880	1,179,173	1,402,970	-	2,582,143	293,263	
Mobile Communication Costs	787,307	5,400	535,258	22,000	562,658	(224,649)	
Other Communication Services	114	-	114	-	114	-	
Communications	\$ 4,819,225	\$ 1,185,457	\$ 3,373,075	\$ 85,000	\$ 4,643,532	\$ (175,693)	(4%)
Tuition Reimbursements	\$ 1,236,757	\$ 135,047	\$ 25,106	\$ 160,424	\$ 320,577	\$ (916,180)	
Employee Education Reimbursements	25,000	-	25,000	-	25,000	-	
Certification/Licensing Fees	235,093	-	210,258	11,375	221,633	(13,460)	
Tuition	\$ 1,496,850	\$ 135,047	\$ 260,364	\$ 171,799	\$ 567,210	\$ (929,640)	(62%)
Membership Dues and Fees	\$ 486,410	\$ 129	\$ 398,468	\$ 40,950	\$ 439,547	\$ (46,863)	
Bank Service Fees	47,600	-	46,950	-	46,950	(650)	
Assessments/Penalties	115,397	5,389	107,808	-	113,197	(2,200)	
Dues and Fees	\$ 649,407	\$ 5,518	\$ 553,226	\$ 40,950	\$ 599,694	\$ (49,713)	(8%)
Liability Insurance	\$ 1,102,430	\$ -	\$ 1,612,430	\$ -	\$ 1,612,430	\$ 510,000	
Vehicle Liability Insurance	394,257	203,451	190,806	-	394,257	-	
Property Insurance	2,251,545	-	2,901,545	-	2,901,545	650,000	
Judgments Against the Local School Administrative Unit	177,008	-	177,008	-	177,008	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	117,683	-	114,992	-	114,992	(2,691)	
Other Insurance and Judgments	62,787	12,787	50,000	-	62,787	-	
Insurance and Judgments	\$ 4,113,720	\$ 216,238	\$ 5,054,791	\$ -	\$ 5,271,029	\$ 1,157,309	28%

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
Debt Service - Principal	\$ 2,745,301	\$ 2,341,016	\$ 417,817	\$ -	\$ 2,758,833	\$ 13,532	
Debt Service - Interest	395,792	-	225,768	-	225,768	(170,024)	
Debt Services	\$ 3,141,093	\$ 2,341,016	\$ 643,585	\$ -	\$ 2,984,601	\$ (156,492)	(5%)
Indirect Cost	\$ 13,289,591	\$ -	\$ 1,260,635	\$ 9,502,794	\$ 10,763,429	\$ (2,526,162)	
Unbudgeted Funds	164,612,194	-	5,724,520	67,785,294	73,509,814	(91,102,380)	
Other Administrative Costs	\$ 177,901,785	\$ -	\$ 6,985,155	\$ 77,288,088	\$ 84,273,243	\$ (93,628,542)	(53%)
PURCHASED SERVICES TOTAL	\$ 374,428,623	\$ 33,101,330	\$ 118,730,285	\$ 111,922,015	\$ 263,753,630	\$ (110,674,993)	(30%)
<i>Percent of Operating Budget</i>	<i>17%</i>	<i>3%</i>	<i>17%</i>	<i>35%</i>	<i>13%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 45,183,074	\$ 8,880,484	\$ 18,740,447	\$ 12,404,832	\$ 40,025,763	\$ (5,157,311)	
State Textbooks	4,132,222	4,780,233	-	-	4,780,233	648,011	
Other Textbooks	241,545	241,068	15,000	-	256,068	14,523	
Library Books	1,010,598	6,372	1,494	119,999	127,865	(882,733)	
Computer Software & Supplies	15,049,762	3,724,809	4,269,802	2,054,266	10,048,877	(5,000,885)	
School and Office Supplies	\$ 65,617,201	\$ 17,632,966	\$ 23,026,743	\$ 14,579,097	\$ 55,238,806	\$ (10,378,395)	(16%)
Fuel for Facilities	\$ 211,151	\$ -	\$ 213,774	\$ -	\$ 213,774	\$ 2,623	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	14,350,327	129,160	11,659,448	500,000	12,288,608	(2,061,719)	
Gas/Diesel Fuel	1,487,443	1,800	826,729	-	828,529	(658,914)	
Oil	164,486	-	164,486	-	164,486	-	
Tires and Tubes	704,310	-	704,310	-	704,310	-	
Operational Supplies	\$ 16,917,717	\$ 130,960	\$ 13,568,747	\$ 500,000	\$ 14,199,707	\$ (2,718,010)	(16%)
Food Purchases	\$ 19,112,989	\$ 2,064	\$ 400,385	\$ 19,117,464	\$ 19,519,913	\$ 406,924	
Food Processing Supplies	5,018,833	-	-	3,200,000	3,200,000	(1,818,833)	
Other Food Purchases	8,145	2,245	4,900	1,000	8,145	-	
Food Supplies	\$ 24,139,967	\$ 4,309	\$ 405,285	\$ 22,318,464	\$ 22,728,058	\$ (1,411,909)	(6%)
Furniture and Equipment - Inventoried	\$ 1,532,155	\$ 124,336	\$ 123,287	\$ 718,673	\$ 966,296	\$ (565,859)	
Computer Equipment - Inventoried	8,766,577	981,402	14,081	1,139,643	2,135,126	(6,631,451)	
Non-Capitalized Equipment	\$ 10,298,732	\$ 1,105,738	\$ 137,368	\$ 1,858,316	\$ 3,101,422	\$ (7,197,310)	(70%)
SUPPLIES AND MATERIALS TOTAL	\$ 116,973,617	\$ 18,873,973	\$ 37,138,143	\$ 39,255,877	\$ 95,267,993	\$ (21,705,624)	(19%)
<i>Percent of Operating Budget</i>	<i>5%</i>	<i>2%</i>	<i>6%</i>	<i>12%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2021-22	Proposed Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 26,779	\$ -	\$ 300	\$ -	\$ 300	\$ (26,479)	
Building Contracts	\$ 26,779	\$ -	\$ 300	\$ -	\$ 300	\$ (26,479)	(99%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,526,130	\$ 306,000	\$ 574,269	\$ 275,000	\$ 1,155,269	\$ (370,861)	
Purchase of Computer Hardware - Capitalized	958,700	800,230	-	-	800,230	(158,470)	
Equipment	\$ 2,484,830	\$ 1,106,230	\$ 574,269	\$ 275,000	\$ 1,955,499	\$ (529,331)	(21%)
Purchase of Vehicles	\$ 2,451,561	\$ 1,269	\$ 47,321	\$ 140,000	\$ 188,590	\$ (2,262,971)	
License and Title Fees	161,329	12	161,317	-	161,329	-	
Vehicles	\$ 2,612,890	\$ 1,281	\$ 208,638	\$ 140,000	\$ 349,919	\$ (2,262,971)	(87%)
CAPITAL OUTLAY TOTAL	\$ 5,124,499	\$ 1,107,511	\$ 783,207	\$ 415,000	\$ 2,305,718	\$ (2,818,781)	(55%)
<i>Percent of Operating Budget</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 48,112,862	\$ -	\$ 51,912,862	\$ -	\$ 51,912,862	\$ 3,800,000	
TRANSFERS TOTAL	\$ 48,112,862	\$ -	\$ 51,912,862	\$ -	\$ 51,912,862	\$ 3,800,000	8%
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>8%</i>	<i>0%</i>	<i>2%</i>		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	\$ 2,295,637,413	\$ 1,100,633,126	\$ 681,948,868	\$ 319,689,979	\$ 2,102,271,973	\$ (193,365,440)	(8%)
BUILDING PROGRAM							
BUILDING PROGRAM	900,203,777	-	942,744,389	-	942,744,389	42,540,612	5%
TOTAL BUDGET							
TOTAL BUDGET	\$ 3,195,841,190	\$ 1,100,633,126	\$ 1,624,693,257	\$ 319,689,979	\$ 3,045,016,362	\$ (150,824,828)	(5%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2021-22 Total	2022-23			Total	
		State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	48.00	36.00		84.00	0.00
Director and/or Supervisor	4,792.00	156.00	4,305.80	434.20	4,896.00	104.00
Principal/Headmaster	2,342.00	2,364.00			2,364.00	22.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,554.70	4,194.00	257.00		4,451.00	(103.70)
Other Assistant Principal Assignment	295.00	293.00			293.00	(2.00)
Assistant Superintendent	204.00	48.00	156.00		204.00	0.00
	<u>12,295.70</u>	<u>7,127.00</u>	<u>4,754.80</u>	<u>434.20</u>	<u>12,316.00</u>	<u>20.30</u>
Instructional Personnel - Certified						
Teacher	114,864.73	89,811.37	15,751.48	7,145.50	112,708.35	(2,156.38)
Interim Teacher (paid at non-certified rate)	25.00	20.00	5.00		25.00	0.00
Teacher - ROTC	169.00	77.50	1.00	90.50	169.00	0.00
Teacher - VIF	1,064.00	1,064.00			1,064.00	0.00
Extended Contracts	78.00	3.00	85.00	3.00	91.00	13.00
	<u>116,200.73</u>	<u>90,975.87</u>	<u>15,842.48</u>	<u>7,239.00</u>	<u>114,057.35</u>	<u>(2,143.38)</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	12,253.45	7,153.50	3,422.45	1,613.50	12,189.45	(64.00)
Instructional Support II - Advanced Pay Scale	2,212.55	2,148.55	48.00	48.00	2,244.55	32.00
Psychologist	1,444.50	1,028.00	279.50	159.00	1,466.50	22.00
Instructional Facilitator	4,259.00	1,688.20	941.50	1,620.30	4,250.00	(9.00)
	<u>20,169.50</u>	<u>12,018.25</u>	<u>4,691.45</u>	<u>3,440.80</u>	<u>20,150.50</u>	<u>(19.00)</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	27,772.85	19,644.85	4,902.00	3,545.00	28,091.85	319.00
Interpreter, Brailist, Translator, Education Interpreter	381.00	337.00	24.00	20.00	381.00	0.00
Therapist	913.20	889.20	24.00	72.00	985.20	72.00
School-Based Specialist	488.00		162.00	84.00	246.00	(242.00)
Monitor	1,819.00		1,819.00		1,819.00	0.00
Non-Certified Instructor	2,010.00			2,052.00	2,052.00	42.00
	<u>33,858.05</u>	<u>21,345.05</u>	<u>6,931.00</u>	<u>5,773.00</u>	<u>34,049.05</u>	<u>191.00</u>
Technical and Administrative Support Personnel						
Office Support	14,384.56	9,999.26	2,407.50	133.80	12,540.56	(1,844.00)
Technician	864.00		840.00		840.00	(24.00)
Administrative Specialist (Central Support)	1,116.00	180.00	936.00	144.00	1,260.00	144.00
	<u>16,364.56</u>	<u>10,179.26</u>	<u>4,183.50</u>	<u>277.80</u>	<u>14,640.56</u>	<u>(1,724.00)</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2021-22	2022-23			Total	
	Total	State	Local	Federal		
Operational Support Personnel						
Driver	9,255.80	9,567.80	180.00		9,747.80	492.00
Custodian	4,947.20	5,040.60			5,040.60	93.40
Cafeteria Worker	6,951.00		7,037.00		7,037.00	86.00
Skilled Trades	4,596.00	2,280.00	2,340.00		4,620.00	24.00
Manager	2,610.00	192.00	2,450.00		2,642.00	32.00
	<u>28,360.00</u>	<u>17,080.40</u>	<u>12,007.00</u>	<u>0.00</u>	<u>29,087.40</u>	<u>727.40</u>
Total Months of Employment	<u>227,248.54</u>	<u>158,725.83</u>	<u>48,410.23</u>	<u>17,164.80</u>	<u>224,300.86</u>	<u>(2,947.68)</u>
Months Assigned Directly to Schools	189,748.30	137,727.22	34,152.40	14,306.00	186,185.62	(3,562.68)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	16,152.20	11,406.20	5,238.00		16,644.20	492.00
Academic Advancement	9,210.48	5,872.15	1,205.53	1,894.80	8,972.48	(238.00)
Technology Services	634.00	140.00	494.00	120.00	754.00	120.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	<u>26,008.68</u>	<u>17,418.35</u>	<u>6,937.53</u>	<u>2,026.80</u>	<u>26,382.68</u>	<u>374.00</u>
School-Based Months	<u>215,756.98</u>	<u>155,145.57</u>	<u>41,089.93</u>	<u>16,332.80</u>	<u>212,568.30</u>	<u>(3,188.68)</u>
	95%				95%	
Central Services Months						
Facilities and Operations	3,264.00	1,470.00	1,818.00		3,288.00	24.00
Administrative Services	2,435.56	1,032.06	1,427.50	48.00	2,507.56	72.00
Academic Advancement	2,324.00	514.20	1,312.80	568.00	2,395.00	71.00
Technology Services	1,152.00	72.00	1,118.00	24.00	1,214.00	62.00
Chief of Schools	912.00	252.00	540.00	120.00	912.00	0.00
Chief of Staff and Strategic Planning	792.00	108.00	612.00	72.00	792.00	0.00
Communications	492.00	96.00	408.00		504.00	12.00
Superintendent's Office	120.00	36.00	84.00		120.00	0.00
Central Services Months	<u>11,491.56</u>	<u>3,580.26</u>	<u>7,320.30</u>	<u>832.00</u>	<u>11,732.56</u>	<u>241.00</u>
	5%				5%	
Total Months of Employment	<u>227,248.54</u>	<u>158,725.83</u>	<u>48,410.23</u>	<u>17,164.80</u>	<u>224,300.86</u>	<u>(2,947.68)</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
105	Pre-K Center Early Hire		6.00		6.00
140	Behavioral Health Supports Continuation				0.00
164	Behavioral Health Supports			48.00	48.00
166	Administrator - Communications (Internal)		12.00		12.00
171	Senior Administrator - Investigations - Employee Relations		12.00		12.00
172	Senior Administrator - Salary Administration and Compensation		12.00		12.00
175	Contract Specialist Administrator		12.00		12.00
177	Enterprise Solutions Architect		12.00		12.00
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(12.00)	(12.00)
198	ESSER III - K-12 Emergency Relief Fund			12.00	12.00
221	John Rex Endowment Positive Parenting Expansion		(10.00)		(10.00)
		0.00	56.00	48.00	104.00
<i>Principal/Headmaster</i>					
83	School-Based Administrators	48.00			48.00
151	One-Time Costs in 2021-22	(16.00)	(10.00)		(26.00)
		32.00	(10.00)	0.00	22.00
<i>Assistant Principal (non-teaching)</i>					
82	School Calendar Changes		(4.00)		(4.00)
83	School-Based Administrators	5.00	63.00		68.00
151	One-Time Costs in 2021-22		(33.70)		(33.70)
154	Assistant Principal - Formula Change for High Schools		176.00		176.00
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(310.00)	(310.00)
		5.00	201.30	(310.00)	(103.70)
<i>Other Assistant Principal Assignment</i>					
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(2.00)	(2.00)
		0.00	0.00	(2.00)	(2.00)
	Subtotal - Administrative Personnel	37.00	247.30	(264.00)	20.30

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Personnel - Certified					
<i>Teacher</i>					
82	School Calendar Changes	(7.00)	(26.00)		(33.00)
85	High School Teacher Program Enhancement Allotment		2.00		2.00
88	Academically or Intellectually Gifted (AIG) Teachers	32.00			32.00
91	Career Technical Education (CTE) - Months of Employment	28.50			28.50
93	GradPoint Teacher	10.00			10.00
97	Intervention Elementary and Secondary School Emergency Relief (ESSER) Months			53.50	53.50
98	Intervention Teachers (K-8)	36.50			36.50
100	Middle School Foreign Language		12.00		12.00
101	Middle School Year-Round		12.00		12.00
102	Program Enhancement Teachers (K-5)		67.00		67.00
103	Special Education Teachers and Instructional Assistants for New Schools		120.00		120.00
104	Alternative Learning Center (ALC) Teacher		12.00		12.00
118	Teachers - Regular Classroom	330.00	60.00		390.00
124	Preschool Teachers and Instructional Assistants		45.00	10.00	55.00
128	Special Education Teachers and Instructional Assistants		100.00		100.00
131	Magnet Months of Employment and Program Support		20.00		20.00
137	Program Enhancement Funding for Year-Round Schools		81.00		81.00
151	One-Time Costs in 2021-22		(935.88)		(935.88)
156	New Magnet Schools Months of Employment and Non-Personnel Theme Support		50.00		50.00
157	Wake Early College of Information and Biotechnologies		41.00		41.00
186	ESSER I - K-12 Emergency Relief Fund			(290.00)	(290.00)
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(1,537.50)	(1,537.50)
207	ESEA Title I - Basic Program			(462.50)	(462.50)
209	ESEA Title IV - Student Support and Academic Enrichment (Part A)			(20.00)	(20.00)
		430.00	(339.88)	(2,246.50)	(2,156.38)
<i>Extended Contracts</i>					
158	Athletics Staffing and School Allotment Expansion		13.00		13.00
		0.00	13.00	0.00	13.00
	Subtotal - Instructional Personnel - Certified	430.00	(326.88)	(2,246.50)	(2,143.38)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
<i>Instructional Support I - Regular Teacher Pay Scale</i>					
82	School Calendar Changes		(18.00)		(18.00)
94	High School Intervention Coordinator	10.00			10.00
107	School Social Workers		15.00		15.00
116	School Library Media Coordinators	20.00	32.00		52.00
140	Behavioral Health Supports Continuation				0.00
151	One-Time Costs in 2021-22		(40.00)		(40.00)
157	Wake Early College of Information and Biotechnologies		10.00		10.00
161	Regional High School Academically Intellectually Gifted Coordinators		12.00		12.00
163	Coordinating Teacher - Alternative Education		12.00		12.00
164	Behavioral Health Supports			46.00	46.00
186	ESSER I - K-12 Emergency Relief Fund			(150.00)	(150.00)
209	ESEA Title IV - Student Support and Academic Enrichment (Part A)			(10.00)	(10.00)
221	John Rex Endowment Positive Parenting Expansion		(3.00)		(3.00)
		30.00	20.00	(114.00)	(64.00)
<i>Instructional Support II - Advanced Pay Scale</i>					
129	Speech Language Pathologists			32.00	32.00
		0.00	0.00	32.00	32.00
<i>Psychologist</i>					
106	School Psychologists		22.00		22.00
		0.00	22.00	0.00	22.00
<i>Instructional Facilitator</i>					
82	School Calendar Changes		(4.00)		(4.00)
95	Instructional Facilitators		16.00		16.00
99	Literacy Coach		4.00	6.00	10.00
134	Limited English Proficiency (LEP) Elementary Support Coordinating Teacher			12.00	12.00
135	Literacy Coach Funding Source Change		59.00	(59.00)	0.00
136	Middle School Programs - Coordinating Teachers		36.00	(36.00)	0.00
176	Digital Learning Coordinator		14.00		14.00
186	ESSER I - K-12 Emergency Relief Fund			(25.50)	(25.50)
207	ESEA Title I - Basic Program			(31.50)	(31.50)
		0.00	125.00	(134.00)	(9.00)
Subtotal - Instructional Support Personnel - Certified		30.00	167.00	(216.00)	(19.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Support Personnel - Non-Certified					
<i>Instructional Assistant</i>					
	Special Education Teachers and Instructional Assistants for				
103	New Schools		40.00		40.00
119	Instructional Assistants - Regular Classroom	312.00			312.00
124	Preschool Teachers and Instructional Assistants		60.00	10.00	70.00
128	Special Education Teachers and Instructional Assistants		200.00	200.00	400.00
	Limited English Proficiency (LEP) Cary High School				
133	Instructional Assistant Support			10.00	10.00
151	One-Time Costs in 2021-22		(119.00)		(119.00)
186	ESSER I - K-12 Emergency Relief Fund			(10.00)	(10.00)
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(300.00)	(300.00)
207	ESEA Title I - Basic Program			(74.00)	(74.00)
234	Title III - Language Acquisition - Significant Increase			(10.00)	(10.00)
		312.00	181.00	(174.00)	319.00
<i>Therapist</i>					
125	Occupational Therapists			36.00	36.00
127	Physical Therapists			36.00	36.00
		0.00	0.00	72.00	72.00
<i>School-Based Specialist</i>					
183	GEER - Supplemental Instructional Services			(242.00)	(242.00)
		0.00	0.00	(242.00)	(242.00)
<i>Non-Certified Instructor</i>					
90	Building Substitutes			42.00	42.00
		0.00	0.00	42.00	42.00
	Subtotal - Instructional Support Personnel - Non-Certified	312.00	181.00	(302.00)	191.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Technical and Administrative Support Personnel					
<i>Office Support</i>					
82	School Calendar Changes		(8.00)		(8.00)
84	Clerical Support	32.00	130.00		162.00
105	Pre-K Center Early Hire		3.00		3.00
151	One-Time Costs in 2021-22		(41.00)		(41.00)
159	Limited English Proficiency (LEP) Assessment Technician		12.00		12.00
169	Processing Technician - Talent Acquisition		12.00		12.00
170	Return to Work Coordinator		12.00		12.00
173	Volunteer Coordinator		12.00		12.00
174	Workers' Compensation Processing Technician - Employee Relations		12.00		12.00
192	ESSER II - Supplemental - K-12 Emergency Relief Fund			(20.00)	(20.00)
234	NC DHHS K-12 COVID Testing Program			(2,000.00)	(2,000.00)
		32.00	144.00	(2,020.00)	(1,844.00)
<i>Technician</i>					
139	Health Services Technician Extended Pilot		36.00	(72.00)	(36.00)
162	Compliance Specialist - Student Due Process		12.00		12.00
		0.00	48.00	(72.00)	(24.00)
<i>Administrative Specialist (Central Support)</i>					
150	Instructional Support Technicians		120.00		120.00
178	Information Security Analysts		24.00		24.00
		0.00	144.00	0.00	144.00
Subtotal - Technical and Administrative Support Personnel		32.00	336.00	(2,092.00)	(1,724.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Operational Support Personnel					
<i>Driver</i>					
112	Bus Drivers	492.00			492.00
		<u>492.00</u>	<u>0.00</u>	<u>0.00</u>	<u>492.00</u>
<i>Custodian</i>					
113	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	96.00			96.00
151	One-Time Costs in 2021-22		(2.60)		(2.60)
		<u>96.00</u>	<u>(2.60)</u>	<u>0.00</u>	<u>93.40</u>
<i>Cafeteria Worker</i>					
111	Child Nutrition Services Positions for New Schools		86.00		86.00
		<u>0.00</u>	<u>86.00</u>	<u>0.00</u>	<u>86.00</u>
<i>Skilled Trades</i>					
168	Exceptional Children (EC) Case Managers		24.00		24.00
		<u>0.00</u>	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>
<i>Manager</i>					
111	Child Nutrition Services Positions for New School		32.00		32.00
		<u>0.00</u>	<u>32.00</u>	<u>0.00</u>	<u>32.00</u>
	Subtotal - Operational Support Personnel	<u>588.00</u>	<u>139.40</u>	<u>0.00</u>	<u>727.40</u>
	Total	<u>1,429.00</u>	<u>743.82</u>	<u>(5,120.50)</u>	<u>(2,947.68)</u>

Months By Cost Center					
	School-Based Months (0000 - 0799)	937.00	312.82	(4,812.50)	(3,562.68)
	Central Services School-Based Months (0800 - 0899)	492.00	238.00	(356.00)	374.00
	Central Services Months (0900 - 0999)	0.00	193.00	48.00	241.00
	Total	<u>1,429.00</u>	<u>743.82</u>	<u>(5,120.50)</u>	<u>(2,947.68)</u>

Notes



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:

- Employee Compensation
- Legislative Impact
- New Schools and School Changes
- Student Membership Changes
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- New or Expanding Program
- CARES Act - CRF, GEER, ESSER I
- CRRSA - ESSER II
- ARP Act - ESSER III
- 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
- Chief of 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	10.00
Bus Driver	10.00
Central Office 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:

	<u>State Cost</u>	<u>Local Cost</u>	<u>Total Cost</u>
Base Pay (\$3,546/month)	\$ 35,460	\$ -	\$ 35,460
Supplement (\$643.24/month)	-	6,432	6,432
Social Security (7.65%)	2,713	492	3,205
Retirement (24.19%)	8,578	1,556	10,134
Hospital (\$7,397/year)	7,397	-	7,397
Dental (\$336/year)	-	336	336
Total	\$ 54,148	\$ 8,816	\$ 62,964

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	Amount
• Voice and Wide Area Network (WAN) Services for New Sites	\$ 4,984
• Limited English Proficiency (LEP) Elementary Support Coordinating Teacher	1,624
• Health Services Technician Extended Pilot	4,872
• Instructional Support Technicians	16,240
• New Magnet Schools Months of Employment and Non-Personnel Theme Support	8,120
• Limited English Proficiency (LEP) Assessment Technician	1,624
• Regional High School Academically Intellectually Gifted Coordinators	1,624
• Compliance Specialist for Student Due Process	1,624
• Coordinating Teacher for Alternative Education	1,624
• Behavioral Health Supports	12,992
• Administrator - Communications (Internal)	1,624
• Exceptional Children (EC) Case Managers	3,248
• Processing Technician - Talent Acquisition	1,624
• Return to Work Coordinator	1,624
• Senior Administrator - Investigations - Employee Relations	1,624
• Senior Administrator - Salary Administration and Compensation	1,624
• Volunteer Coordinator	1,624
• Workers' Compensation Processing Technician - Employee Relations	1,624
• Contract Specialist Administrator	1,624
• Digital Learning Coordinator (Blended and Personalized Learning)	1,624
• Enterprise Solutions Architect	1,624
• Information Security Analysts	3,248
	\$ 78,064

Employee Compensation

State-Legislated Salary Increase

Area

Systemwide

Description

Proposed funding is based on state-legislated salary increases included in the biennium budget. The average increase in the biennium budget for 2022-23 is 2.5 percent. 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.

Average Compensation Increases Approved by the General Assembly			
	Teachers	Non-Certified Public School Personnel	Other State Employees (Not Public School Personnel)
Actual			
2019-20	1.2 percent	0.0 percent	2.5 percent
2020-21	1.2 percent	0.0 percent	2.5 percent
2021-22	2.5 percent	2.5 percent \$13/hour minimum	2.5 percent
Proposed			
2022-23*	2.5 percent	2.5 percent \$15/hour minimum	2.5 percent

*Per the biennium budget; subject to change.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 25,041,070	\$ 5,715,671	\$ 30,756,741
Total	-	\$ 25,041,070	\$ 5,715,671	\$ 30,756,741

Employee Compensation

Substitute Pay Increase

Area	Systemwide
Description	<p>Effective November 18, 2021, the Wake County Board of Education approved increasing the daily rate of pay for non-certified substitutes from \$80 to \$104 and certified substitutes from \$103 to \$130.</p> <p>Effective January 7, 2021, the board approved increasing the daily rate of pay for non-certified substitutes from \$104 to \$115.</p>
Proposed Funding	The district used \$2.2 million in savings to cover the cost of the increase for the remainder of 2021-22. This request is for additional funding to cover the increase for the full year.

	Substitute Daily Rate	
	Certified	Non-Certified
2019-20	\$ 103	\$ 80
2020-21	\$ 103	\$ 80
2021-22		
July - November 17	\$ 103	\$ 80
November 18 - January 6	\$ 130	\$ 104
January 7 - Current	\$ 130	\$ 115
Proposed		
2022-23	\$ 130	\$ 115

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments	Description	MOE	Local
	Substitute Pay		\$ 2,200,000
	Total	-	\$ 2,200,000

Employee Compensation

Extra Duty

Area Systemwide

Description This request is to increase the extra duty budget based on legislative and local increases to the A-0 teacher scale. As part of the extra duty revisions, the agreement made with respect to the extra duty stipend scale was that it would be a “living scale” and aligned to specific percentages of the A-0 (bachelor’s degree, step 0) teacher scale approved annually by the Wake County Board of Education. Increases were provided by both the state and local boards for the 2021-22 scale. To allow for budget preparation, we are implementing this change in the year following the approved state and local adjustments.

Proposed Funding Additional funding needed based on the revised scale (created due to the A-0 scale change) is \$781,481. This represents an overall increase based on a state base teacher pay increase and local supplement increase implemented in the 2021-22 school year.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 592,750
Social Security		45,345
Retirement		143,386
Total	-	\$ 781,481

Employee Compensation

Locally Funded Salary 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 proposal for 2022-23 is to increase the local salary supplement by 2.5 percent.

Percent Increase by Year	
2019-20	1.0 percent
2020-21	-
2021-22	2.5 percent
Proposed	
2022-23	2.5 percent

The 2.5 percent increase to the locally funded salary supplement includes certified staff and assistant principals.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 4,140,000
Total	-	\$ 4,140,000

Employee Compensation

Locally Funded Salary Supplement Increase - Principals

Area Systemwide

Description The locally funded salary supplement for principals increased 2.5 percent in 2021-22. The proposal for 2022-23 is to increase the supplement 2.5 percent.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 710,000
Total	-	\$ 710,000

Employee Compensation

Locally Funded Salary Increase - Non-Certified Personnel

Area	Systemwide
Description	<p>The proposed increase for non-certified personnel is a multi-year plan to adjust compensation towards market competitive salaries. The multi-year plan started in 2019-20 and provided the following increases:</p> <p>2019-20 - \$7,700,000</p> <ul style="list-style-type: none">• 3 percent salary increase for non-certified personnel• Raised the bus driver salary schedule to a \$15 per hour minimum beginning January 1, 2020 (the 2019-20 budget included \$1,568,000 to cover costs for January through June) <p>2020-21 - \$1,568,000</p> <ul style="list-style-type: none">• \$1,568,000 budget increase to cover costs for new bus driver salary schedule for July through December. <p>2021-22 - \$23,300,000</p> <p>The Wake County Board of Education approved the following locally funded salary increase in addition to the state-legislated 2.5 percent salary increase for non-certified staff:</p> <p>Effective July 1, 2021:</p> <ul style="list-style-type: none">• 0.5 percent salary increase beyond state-legislated 2.5 percent increase• \$13 per hour minimum <p>Effective January 1, 2022:</p> <ul style="list-style-type: none">• \$15 per hour minimum• 25 cent step differential and 40 cent grade differential to address compression• Regular Instructional Assistants (IAs) and bus drivers moved to Grade 20• Special Education IAs and bus driver team leads moved to Grade 21• \$3,750 retention and recognition bonuses (paid November 2021, January 2022, May 2022, and November 2022)
Proposed Funding	<p>This request includes the following salary increases in addition to the 2.5 percent state-legislated salary increases for non-certified staff and administrative, technology band, and Superintendent's Leadership Team (SLT) effective July 1, 2022:</p> <ul style="list-style-type: none">• Non-Certified Staff - \$8,144,000<ul style="list-style-type: none">○ \$16 per hour minimum○ 25 cent step differential and 40 cent grade differential to address compression• Administrative/Technology Band/SLT - \$250,000<ul style="list-style-type: none">○ 0.5 percent beyond state-legislated 2.5 percent increase <p>In addition, local funding is needed to maintain the salary increases implemented in 2021-22 with an effective date of January 1, 2022. The budget increase in 2021-22 only covered costs for January through June.</p>

Employee Compensation

Locally Funded Salary Increase - Non-Certified Personnel

Proposed Funding	Multi-Year Plan	
	Actual	
	2019-20	\$ 7,700,000
	2020-21	\$ 1,568,000
	2021-22	\$ 23,300,000
	Proposed	
	2022-23	\$ 21,694,000
	2023-24*	\$ 15,235,000
	2024-25*	\$ 15,085,000
	Total	\$ 84,582,000

*Estimates for 2023-24 and 2024-25 are subject to revision. Estimates for planning are based on \$17 per hour minimum in 2023-24 and \$18 per hour minimum in 2024-25 while continuing a 25 cent step differential and 40 cent grade differential to address compression and a minimum overall increase of 2.5 percent for non-certified staff and 3 percent for administrative, technology band, and Superintendent's Leadership Team (SLT).

Strategic Objective Human Capital

Budget Adjustments	Description	MOE	Local
	2021-22 Salary Increases (six months)		\$ 13,300,000
	Non-Certified Salary Increase		8,144,000
	Admin/Tech Band/SLT Salary Increase		250,000
	Total	-	\$ 21,694,000

Legislative Impact

Charter Schools

Area Systemwide

Description In accordance with General Statute 115C-238.29H, local current expense revenues are shared between the school district and charter schools serving students living within the county. The increase depends on student membership of Wake County Public School System (WCPSS) students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata 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.

Proposed Funding WCPSS estimates an increase of \$3.8 million due to charter schools in 2022-23 which is an 8 percent increase. We will include charter school payments as a potential risk since actual costs could be higher based on revenues and student membership in 2022-23.

The following shows the increase in charter school students and costs:

	Charter School Membership	Local Funds Paid to Charter Schools	Increase from Previous Year			
			Charter School Membership		Cost	
Actual						
2019-20	13,953	\$39,988,874	339	2%	\$3,974,574	11%
2020-21	15,015	\$44,286,186	1,062	8%	\$4,297,312	11%
2021-22	15,645	*\$48,112,862	630	4%	*\$3,826,676	*9%
Proposed						
2022-23	17,291	*\$51,912,862	1,646	11%	*\$3,800,000	*8%

*estimated

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 3,800,000
Total	-	\$ 3,800,000

Legislative Impact

Employer Matching Rate Increases

Area	Systemwide
Description	<p>The legislature determines the employer contribution rates for retirement and the State Health Plan. The rates used in the proposed budget are in the 2021-23 biennium budget.</p> <p>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 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 Plan.</p> <p>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.</p> <p>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.</p> <p>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.</p>

Proposed Funding	<p>Employer Matching Rate Increases from 2021-22 to 2022-23:</p> <ul style="list-style-type: none"> • Retirement rate increase from 22.89 percent to 24.19 percent • Hospitalization rate increase from \$7,019 to \$7,397 per year
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Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments	Description	MOE	State	Local	Total
	Retirement Increase		\$ 8,825,308	\$ 3,626,021	\$ 12,451,329
	Hospitalization Increase		4,922,272	843,283	5,765,555
	Total	-	\$ 13,747,580	\$ 4,469,304	\$ 18,216,884

New Schools and School Changes

School Calendar Changes

Area

Schools

Description

On February 1, 2022, the Wake County Board of Education approved a calendar change for four schools: Banks Road Elementary, Middle Creek Elementary, West Lake Elementary, and West Lake Middle. Beginning in the 2022-23 school year, these schools will move from a year-round calendar to operating on a track 4 calendar.

Based on current funding formulas and each school's 2021-22 allotments, there will be a decrease in Months of Employment (MOE) for these schools.

Estimated MOE Change for Schools Moving from a Year-Round Calendar to Operating on a Track 4 Calendar in 2022-23:

Allotment Category	Banks Road ES	Middle Creek ES	West Lake ES	West Lake MS
Assistant Principal	(1.00)	(1.00)	(1.00)	(1.00)
Receptionist	(2.00)	(2.00)	(2.00)	(2.00)
Counselor	(2.00)	(2.00)	(2.00)	(4.00)
Instructional Facilitator	(1.00)	(1.00)	(1.00)	(1.00)
School Library Media Coordinator	(2.00)	(2.00)	(2.00)	(2.00)
Teachers				
Academically/Intellectual Gifted (AIG)	(2.00)	(2.00)	(2.00)	(1.00)
Alternative Learning Center	0.00	0.00	0.00	(2.00)
Intervention (Based on Tier of School)	(1.00)	(0.50)	(1.00)	(0.50)
Limited English Proficiency (LEP)	(2.00)	(3.00)	(2.00)	(3.00)
Middle School Foreign Language	0.00	0.00	0.00	(2.00)
Middle School Year-Round	0.00	0.00	0.00	(12.00)
Program Enhancement (ES)	1.00	1.00	1.00	0.00
Total Change in MOE	(12.00)	(12.50)	(12.00)	(30.50)

In addition, the lead secretary and school information data manager positions will have a decrease of two steps in their salary schedule. This will impact the pay rate for the employees in these positions.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Teachers - Local MOE	(26.00)	\$	\$ (152,879)	\$ (152,879)
Counselor	(10.00)		(55,351)	(55,351)
School Library Media Coordinator	(8.00)		(44,185)	(44,185)
Teachers - AIG State MOE	(7.00)	(32,725)	(5,937)	(38,662)
Receptionist	(8.00)		(28,885)	(28,885)
Assistant Principal	(4.00)		(27,344)	(27,344)
Instructional Facilitator	(4.00)		(22,093)	(22,093)
Lead Secretary/Data Manager Step			(11,010)	(11,010)
Total	(67.00)	\$ (32,725)	\$ (347,684)	\$ (380,409)

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	<p>Principal Each school receives 12 MOE.</p>

Assistant Principal (AP)

AP months are allotted to schools based on the following formula:

Day 20 Student Count	Traditional/Modified/ Year-Round Operating on Track 4	Year-Round
Elementary Schools		
0 - 849	11 MOE	12 MOE
850 +	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 - 1,499	47 MOE	
1,500 - 2,499	58 MOE	
2,500 +	69 MOE	

Academies, alternative schools, early colleges, and high schools with off-site 9th grade centers receive a fixed allotment. New high schools earn MOE by grade until they have students in all four grades (12 MOE + 12 MOE + 12 MOE + 11 MOE).

Proposed Funding	New School Allotments	<u>Principal</u>	<u>AP</u>
	Apex Friendship Elementary	12 MOE	11 MOE
	Barton Pond Elementary	12 MOE	11 MOE
	Herbert Akins Road Middle	12 MOE	34 MOE
	Wake Early College of Information and Biotechnologies	12 MOE	12 MOE
	Willow Spring High (adding 11th grade)		12 MOE
	MOE Needed for 2021-22	<u>48 MOE</u>	<u>69 MOE</u>

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	48.00	\$ 467,803	\$ 136,585	\$ 604,388
Assistant Principal - State MOE	5.00	41,840	8,217	50,057
Assistant Principal - Local MOE	63.00		639,152	639,152
Total	116.00	\$ 509,643	\$ 783,954	\$ 1,293,597

New Schools and School Changes

Clerical Support

Area	Schools
Description	Funding for schools is determined by school level, calendar, and day 20 student membership.
Funding Formula	<p>Elementary School Base Formula is 34 Months of Employment (MOE): 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE receptionist. Five MOE of clerical assistant for schools exceeding 750 students and 10 MOE for schools exceeding 1,000 students. Year-round schools, other than year-round schools operating on track 4, receive 12 MOE receptionist and are adjusted by 6 and 12 MOE for clerical assistant.</p> <p>Middle School 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. Year-round schools, other than year-round schools operating on track 4, receive 12 MOE receptionist and clerical assistant MOE and are adjusted by 6, 12, and 18 MOE.</p> <p>High School 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.</p> <p>Early colleges, academies, Crossroads Flex, and alternative schools earn a fixed allotment with no adjustment for numbers of students due to the small size of each school.</p>
Proposed Funding	<p>The Wake County Public School System will open four new schools in 2022-23. The clerical formula requires 162 MOE:</p> <ul style="list-style-type: none"> • Apex Friendship Elementary: 34 MOE • Barton Pond Elementary: 34 MOE • Herbert Akins Road Middle: 60 MOE • Wake Early College of Information and Biotechnologies: 34 MOE
Strategic Objective	Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Receptionist - State MOE	32.00	\$ 137,731	\$ 1,008	\$ 138,739
Local MOE				
Lead Secretary	48.00		221,794	221,794
Data Manager	48.00		222,891	222,891
Bookkeeper	12.00		54,352	54,352
Clerical Assistant	22.00		92,889	92,889
Total	162.00	\$ 137,731	\$ 592,934	\$ 730,665

New Schools and School Changes

High School Teacher Program Enhancement Allotment

Area	Schools
Description	High school program enhancement Months of Employment (MOE) are allotted as a standard allotment of 5 MOE for each traditional high school. Schools with 250 students or less receive 0-3 MOE based on academic program needs. Crossroads Flex, Longview, Phillips, and SCORE Academy do not receive this allotment.
Proposed Funding	This request is for 2 MOE for Wake Early College of Information and Biotechnologies based on a projected student membership of 150.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teacher	2.00	\$ 12,592
Total	2.00	\$ 12,592

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 2022-23 will receive funding for staff development and there are no schools opening in 2023-24.

Funding Formula Allotments are distributed based on the following chart. The state funds four early hire principal Months of Employment (MOE) for new schools.

	Year 1 - Prior to School Opening		Year 2 - School Opens
	Early Hires	Task Assignment *	Staff Development**
Elementary	6 MOE Principal 6 MOE Lead Secretary	\$31,000	\$10,000
Middle	6 MOE Principal 6 MOE Lead Secretary 6 MOE Data Manager	\$41,000	\$10,000
High	6 MOE Principal 6 MOE Lead Secretary 6 MOE Data Manager	\$42,000	\$10,000

* Carryover until September 30 of first year school is open
 ** Carryover until June 30 of second year school is open

Proposed Funding

Staff Development for New Schools Opening in 2022-23	
Apex Friendship Elementary	\$10,000
Barton Pond Elementary	\$10,000
Herbert Akins Road Middle	\$10,000
Wake Early College of Information and Biotechnologies	\$10,000
	\$40,000

The removal of early hires and task assignment funds allotted in 2021-22 are on the One-Time Costs in 2021-22 funding request.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Staff Development		\$ 40,000
Total	-	\$ 40,000

New Schools and School Changes

Area Superintendent Non-Personnel Budgets

Area	Chief of Schools
Description	<p>Each area superintendent has a non-personnel operating budget of \$772 per school in their area. Funding is needed for the four new schools opening in the 2022-23 school year as follows:</p> <ul style="list-style-type: none">• Northwestern: Barton Pond Elementary and Wake Early College of Information and Biotechnologies• Southern: Herbert Akins Road Middle• Southwestern: Apex Friendship Elementary

Strategic Objective Learning & Teaching

Budget Adjustments	<table border="1"><thead><tr><th>Description</th><th>MOE</th><th>Local</th></tr></thead><tbody><tr><td>Northwestern</td><td></td><td>\$ 1,544</td></tr><tr><td>Southern</td><td></td><td>772</td></tr><tr><td>Southwestern</td><td></td><td>772</td></tr><tr><td>Total</td><td>-</td><td>\$ 3,088</td></tr></tbody></table>	Description	MOE	Local	Northwestern		\$ 1,544	Southern		772	Southwestern		772	Total	-	\$ 3,088
Description	MOE	Local														
Northwestern		\$ 1,544														
Southern		772														
Southwestern		772														
Total	-	\$ 3,088														

New Schools and School Changes

Academically or 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.
Funding Formula	<p>State Formula: Each Local Education Agency (LEA) receives \$1,407.54 per child for 4 percent of Average Daily Membership (ADM) regardless of the number of children identified as academically or intellectually gifted in the LEA. For the 2022-23 school year, the projected enrollment is 159,542 students. 6,381.68 equals 4 percent of the population = \$8,982,470.</p> <p>Projected Budget for 2022-23: \$ 8,982,470 Initial State Budget for 2021-22: \$ 8,805,544 Budget Increase: \$ 176,926 (approximately 32 MOE)</p> <p>Wake County Public School System 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.</p>
Proposed Funding	Proposed AIG Teacher Positions: 32 MOE to support the new school openings at Apex Friendship ES (10 MOE), Barton Pond ES (10 MOE), and Herbert Akins Road MS (12 MOE).
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
AIG Teachers - State MOE	32.00	\$ 173,272	\$ 28,213	\$ 201,485
Supplies		3,654		3,654
Total	32.00	\$ 176,926	\$ 28,213	\$ 205,139

New Schools and School Changes

Athletics

Area	Academics
Description	The Wake County Public School System (WCPSS) provides opportunities for students to participate in interscholastic athletics at 25 high schools and 35 middle schools. WCPSS funds athletic supplies, booking fees, field marking paint, and ice machine fees at each middle and high school participating in athletics.
Funding Formula	<p>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 source for many athletic costs such as equipment and officials.</p> <p>Field Marking Paint: Schools receive field marking paint 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.</p> <p>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.</p> <p>Athletic Booking Fees: WCPSS pays for the booking fees for middle school athletics in the sports of football, soccer, volleyball, and softball. Each middle school receives \$450.</p>
Proposed Funding	Herbert Akins Road Middle School is opening in 2022-23 and will need \$2,620 for athletics supplies, \$600 for field marking paint, \$700 for ice machine maintenance, and \$450 for athletic booking fees.
Strategic Objectives	Learning & Teaching and Achievement
Budget Adjustments	

Description	MOE	Local
Athletic Supplies		\$ 2,620
Ice Machine Fees		700
Field Marking Paint		600
Athletic Booking Fees		450
Total	-	\$ 4,370

New Schools and School Changes

Building Substitutes

Area	Academics									
Description	Each school will receive a building substitute to promote continuity of services. This consistent substitute will mitigate the impact of pandemic-related staff quarantines and other related illnesses. It is recurring for 2021-22 and 2022-23. There is presently no funding beyond 2022-23.									
Funding Formula	Months of Employment (MOE) allotted to schools: <ul style="list-style-type: none">• Traditional, modified, and year-round operating on track 4 schools: 10 MOE• Year-round schools: 12 MOE									
Proposed Funding	This request is for 42 MOE for new schools opening in 2022-23: <ul style="list-style-type: none">• Apex Friendship Elementary: 10 MOE• Barton Pond Elementary: 10 MOE• Herbert Akins Road Middle: 12 MOE• Wake Early College of Information and Biotechnologies: 10 MOE									
Strategic Objective	Learning & Teaching									
Budget Adjustments	<table border="1"><thead><tr><th>Description</th><th>MOE</th><th>Federal</th></tr></thead><tbody><tr><td>Building Substitutes</td><td>42.00</td><td>\$ 180,868</td></tr><tr><td>Total</td><td>42.00</td><td>\$ 180,868</td></tr></tbody></table>	Description	MOE	Federal	Building Substitutes	42.00	\$ 180,868	Total	42.00	\$ 180,868
Description	MOE	Federal								
Building Substitutes	42.00	\$ 180,868								
Total	42.00	\$ 180,868								

New Schools and School Changes

Career Technical Education (CTE) - Months of Employment

Area	Academics
Description	State CTE Months of Employment (MOE) provide personnel for 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 must be licensed in the CTE area in which they are teaching and/or assigned.
Funding Formula	<p>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 (ADM) in grades 8-12. Additional MOE per ADM funding factor is .1107011.</p> <p>The 2022-23 enrollment in grades 8-12 is projected at 66,180 ($66,180 * .1107011 + \text{base } 50 \text{ MOE} = 7,376$)</p> <p>NCDPI allows transfers of CTE MOE to non-CTE budget codes up to the amount of increase in allotment.</p> <p>Wake County Public School System (WCPSS) Formula: MOE are allotted to schools based on school enrollment, CTE course enrollment, and the feasibility to accommodate new programs. An additional 49 MOE will be covered by lapsed salary and vacancies.</p>

Proposed Funding	Projected State CTE Base MOE for 2022-23	7,376.00
	Less 2021-22 allotment to schools	(7,239.50)
	Less 2021-22 central services positions	(108.00)
	Increase for 2022-23	<u><u>28.50</u></u>

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	State	Local	Total
	CTE State MOE	28.50	\$ 154,320	\$ 25,127	\$ 179,447
	Total	28.50	\$ 154,320	\$ 25,127	\$ 179,447

New Schools and School Changes

Cognia Accreditation and Membership Fees

Area	Academics
Description	Each high school is allotted \$1,200 per year to pay the Cognia annual accreditation membership fee.
Proposed Funding	This request is for \$1,200 for the Wake Early College of Information and Biotechnologies membership fee.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Membership Dues and Fees		\$ 1,200
Total	-	\$ 1,200

New Schools and School Changes

GradPoint Teacher

Area	Academics
Description	The GradPoint teacher provides opportunities for students to retake courses in which they did not receive a passing grade (Credit Recovery) and coordinates with classroom teachers for students to take portions of a course that the student is currently enrolled in but the student may be failing specific content within the course (Objective Recovery). A certified teacher provides management for the program and support to the students.
Funding Formula	Each high school receives one full-time GradPoint teacher equaling 10 Months of Employment (MOE).
Proposed Funding	This request is for 10 MOE for the new high school Wake Early College of Information and Biotechnologies.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
GradPoint Teacher	10.00	\$ 54,148	\$ 8,816	\$ 62,964
Total	10.00	\$ 54,148	\$ 8,816	\$ 62,964

New Schools and School Changes

High School Intervention Coordinator

Area

Academics

Description

High school intervention coordinators support teachers working with students needing supplemental and intensive 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 the progress of “At-Risk/At-Promise” students within the Multi-Tiered System of Supports (MTSS) framework.

Coordinators shall case manage students to improve outcomes leading to on-time graduation aligned to Wake County’s 2020 Strategic Plan, which indicates 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

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 request is for 10 MOE for a high school intervention coordinator at Wake Early College of Information and Biotechnologies.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Intervention Coordinator	10.00	\$ 54,148	\$ 8,816	\$ 62,964
Total	10.00	\$ 54,148	\$ 8,816	\$ 62,964

New Schools and School Changes

Instructional Facilitators

Area	Academics
Description	<p>Instructional facilitators provide communication between Elementary School Programs/ Middle School Programs and the school. They support the classroom teacher in implementing best instructional practices.</p> <p>Instructional facilitators also coordinate and conduct staff development. They report to and are evaluated by the principal or school designee. Instructional facilitator Months of Employment (MOE) cannot be converted.</p>
Funding Formula	<ul style="list-style-type: none"> • Traditional, modified, year-round operating on track 4 schools: 5 MOE • Year-round schools: 6 MOE
Proposed Funding	<ul style="list-style-type: none"> • Apex Friendship ES (traditional): 5 MOE • Barton Pond ES (traditional): 5 MOE • Herbert Akins Road MS (year-round): 6 MOE
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Instructional Facilitators	16.00	\$ 100,742
Total	16.00	\$ 100,742

New Schools and School Changes

Instrument Repair

Area	Academics
Description	Instrument repair budget provides resources for repair of school-owned instruments in middle and high schools.
Funding Formula	\$1,000 per middle and high school. New schools receive a partial allotment of \$750 in their opening year. Alternative schools, early colleges, and Crossroads Flex do not receive this allotment.
Proposed Funding	This request is for \$750 for Herbert Akins Road Middle School and \$250 for Willow Spring High School to increase to the full allotment of \$1,000.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Herbert Akins Road Middle School		\$ 750
Willow Spring High School		250
Total	-	\$ 1,000

New Schools and School Changes

Intervention Elementary and Secondary School Emergency Relief (ESSER) Months

Area	Academics
Description	This allotment is to accelerate learning for students who may have missed opportunities for learning due to the pandemic and may require support moving towards proficiency and beyond. This allotment ensures that each school has a full-time intervention coordinator/ intervention team facilitator as well as an additional full-time position focusing on direct instruction of students needing support based on data.
Funding Formula	<p>The base allotment for each school is 15 Months of Employment (MOE) except as noted below:</p> <ul style="list-style-type: none"> • Year-round schools with multiple tracks will receive 16 MOE • Alternative schools will receive 7.5 MOE (Bridges, Mount Vernon, River Oaks, Connections, Longview, SCORE) • Cooperative Innovative High Schools (CIHS) will receive 7.5 MOE (Wake STEM, Wake Early College, Vernon Malone, North Wake, Wake Young Men’s, Wake Young Women’s)
Proposed Funding	<p>Add allotments for new schools consistent with the above allotment formula. These MOE will be for 2022-23 and 2023-24 only.</p> <ul style="list-style-type: none"> • Apex Friendship Elementary: 15 MOE • Barton Pond Elementary: 15 MOE • Herbert Akins Road Middle: 16 MOE • Wake Early College of Information and Biotechnologies: 7.5 MOE <p>Total request is for 53.5 additional months of employment in 2022-23.</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Intervention Federal MOE	53.50	\$ 338,026
Total	53.50	\$ 338,026

New Schools and School Changes

Intervention Teachers (K-8)

Area	Academics
Description	<p>Intervention teacher Months of Employment (MOE) for three schools (one middle school and two elementary schools) opening in the 2022-23 school year.</p> <p>In the 2020-21 school year, the Grade Level Performance Composite on the NC end-of-grade exam for K-5 students in the Wake County Public School System (WCPSS) was 54.2 percent proficient. This means that 45.8 percent of K-5 students are considered non-proficient. According to the allotment formula for K-5, that would be considered Tier 2 which would equate to 10-12 Months of Employment (MOE).</p> <p>Using the 2020-21 performance composite, 58.4 percent of grade 6-8 students were proficient and 41.6 percent were considered non-proficient on the NC end-of-grade exam. According to the allotment formula for 6-8, that would be considered Tier 2 which equates to 15-16.5 MOE.</p>
Funding Formula	<p>Grades K-5:</p> <ul style="list-style-type: none"> • Tier 1: 0-34 percent not-proficient = 5-6 MOE • Tier 2: 35-59 percent not-proficient = 10-12 MOE • Tier 3: 60-100 percent not-proficient = 15 MOE <p>Grades 6-8 (All middle schools will receive a minimum of 10 or 11 MOE to create a full-time position.):</p> <ul style="list-style-type: none"> • Tier 1: 0-29 percent not-proficient = 10-11 MOE • Tier 2: 30-49 percent not-proficient = 15-16.5 MOE • Tier 3: 50-100 percent not-proficient = 20-22 MOE
Proposed Funding	<p>Using the tiered system, we are requesting a total of 36.5 MOE.</p> <ul style="list-style-type: none"> • Apex Friendship Elementary (traditional): 10 MOE • Barton Pond Elementary (traditional): 10 MOE • Herbert Akins Road Middle (year-round): 16.5 MOE
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Intervention State MOE	36.50	\$ 197,638	\$ 32,179	\$ 229,817
Total	36.50	\$ 197,638	\$ 32,179	\$ 229,817

New Schools and School Changes

Literacy Coach

Area	Academics
Description	<p>The focus of this position is to support classroom teachers' core literacy instruction (Tier I). The purpose of the position will be to partner with the administrative team to provide guidance and support in building a collaborative school culture around the core literacy curriculum and the implementation of its components to ensure a high-quality instructional experience for all students.</p> <p>This position will concentrate on ensuring the core curriculum is implemented with fidelity in the core area of English Language Arts (ELA) and ensure an alignment to the Multi-Tiered System of Supports (MTSS) framework by working collaboratively with staff that support Tier II and Tier III. This position will provide job-embedded professional learning for K-2 teachers (50 percent position) and 3-5 teachers (100 percent position) to improve the quality of classroom instruction and instructional practices for all students resulting in increased student achievement and reduction in disproportionality of special education referrals of African American males. The goal of reducing disproportionality of African American males in special education services is the cornerstone of this position.</p>
Funding Formula	All schools have at least a 50 percent literacy coach to support K-2 teachers. Some schools have a full-time literacy coach that supports 3rd-5th grade teachers the other 50 percent of the day.
Proposed Funding	<p>The total request for 2022-23 is 10 Months of Employment (MOE) based on the following allotment to the new elementary schools:</p> <ul style="list-style-type: none"> • Apex Friendship ES (traditional): 5 MOE • Barton Pond ES (traditional): 5 MOE
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Literacy Coach - Local MOE	4.00	\$ 31,482	\$	\$ 31,482
Literacy Coach - Federal IDEA MOE	5.00		31,591	31,591
Literacy Coach - Federal Title IV MOE	1.00		6,318	6,318
Total	10.00	\$ 31,482	\$ 37,909	\$ 69,391

New Schools and School Changes

Middle School Foreign Language

Area	Academics
Description	This allotment is designed to allow all middle school students in the Wake County Public School System equal access to study a foreign language. These Months of Employment (MOE) must be used for foreign language and may not be converted for use in other areas.
Funding Formula	Foreign language allotment: 10 MOE for traditional and modified calendar schools; 12 MOE for year-round calendar schools. Alternative middle schools do not receive an allotment for foreign language.
Proposed Funding	This request is for additional resources for teacher MOE to support the World Language position at the new Herbert Akins Road MS (year-round) opening in 2022-23.
Strategic Objective	Learning & Teaching

Budget Adjustments	Description	MOE	Local
	Foreign Language Teacher	12.00	\$ 74,010
	Total	12.00	\$ 74,010

New Schools and School Changes

Middle School Year-Round

Area	Academics
Description	The middle school year-round Months of Employment (MOE) are allotted to each year-round middle school to support 12-month positions.
Funding Formula	Twelve MOE to create a 12-month position for year-round middle schools.
Proposed Funding	This request is for teacher MOE to support the middle school year-round program at the new Herbert Akins Road MS opening in 2022-23.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	Local
	Teacher	12.00	\$ 74,010
	Total	12.00	\$ 74,010

New Schools and School Changes

Program Enhancement Teachers (K-5)

Area	Academics
Description	Program Enhancement allotments are designed to support the elementary school enhancement programs. Program Enhancement Months of Employment (MOE) 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.
Funding Formula	A standard base of 30 MOE is provided to each school. Schools with over 500 students in traditional and year-round schools operating on track 4 and year-round schools with over 515 students will receive additional months at a 1:15 ratio.
Proposed Funding	<ul style="list-style-type: none">Apex Friendship ES (traditional): 615 students ($30 + (115/15 = 7)$) = 37 MOEBarton Pond ES (traditional): 493 students = 30 MOE Total 2022-23 Request: 67 MOE
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Program Enhancement Teachers	67.00	\$ 421,858
Total	67.00	\$ 421,858

New Schools and School Changes

Special Education Teachers and Instructional Assistants for New Schools

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 Educational Program (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 13 percent of the allotted Average Daily Membership (ADM) by dollar per child count funding factor. The funding formula includes matching benefits, except for the supplement which is funded through local budget. The average amount per child allocation is \$4,600.

Cross Categorical Resource (CCR) Services/Occupational Course of Study (OCS):

WCPSS has two new elementary schools, one new middle school, and one new high school opening for the 2022-23 school year. In addition, Willow Spring High School will be adding an additional grade for the 2022-23 school year. Based on the new schools opening and the additional grade at Willow Spring High School, WCPSS will need an additional 12 teachers and four instructional assistants.

Proposed Funding **CCR/OCS Months of Employment (MOE)**

- Teachers: 120 MOE (10 MOE x 12 Teachers)
- Instructional Assistants: 40 MOE (10 MOE x 4 Instructional Assistants)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	120.00	\$ 759,869
Instructional Assistants	40.00	182,671
Total	160.00	\$ 942,540

New Schools and School Changes

Alternative Learning Center (ALC) Teacher

Area	Student Services
Description	The Wake County Public School System provides schools with an ALC position to support students both academically and behaviorally in an effort to increase graduation rates and time in core classrooms, improve decision-making skills, and reduce out-of-school suspensions using the following formula:
Funding Formula	Traditional and modified calendar schools receive 10 months; year-round schools operating on track 4 receive 10 months, and year-round middle schools receive 12 months.
Proposed Funding	This request is for 12 months for Herbert Akins Road Middle School opening in 2022-23.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	Local
	ALC Teacher	12.00	\$ 74,010
	Total	12.00	\$ 74,010

New Schools and School Changes

Pre-K Center Early Hire

Area	Student Services
Description	The new Pre-K Center located on the Millbrook Elementary campus is scheduled to open August 2023. Due to the unique and specialized nature of the facility, a director will need to be hired in January 2023 and a secretary in April 2023 to support the opening of the center.
Proposed Funding	This request is for 6 Months of Employment (MOE) local costs for the director and 3 MOE local costs for the secretary.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Director	6.00	\$ 59,866
Secretary	3.00	13,588
Total	9.00	\$ 73,454

New Schools and School Changes

School Psychologists

Area	Student Services
Description	<p>The Wake County Public School System (WCPSS) bases calculations for school psychologist Months of Employment (MOE) on student membership in grades K-12.</p> <p>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. The current ratio in WCPSS is approximately one psychologist per 1,760 students.</p>
Funding Formula	The current WCPSS formula is one psychologist to two schools. Per legislation, local education agencies are required to employ at least one full-time, permanent school psychologist starting in 2022-23.
Proposed Funding	With the opening of four new schools, we are requesting 22 MOE, to equate to two full-time, 100 percent, 11-month positions. School psychologists require iPads to support core job functions of special education assessments. Our job description, which includes comprehensive service delivery through a Multi-Tiered System of Supports (MTSS) framework, supports the continuation and maintenance of this ratio.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Psychologist	22.00	\$ 192,787
Supplies and Materials		1,200
Travel		600
Total	22.00	\$ 194,587

New Schools and School Changes

School Social Workers

Area	Student Services
Description	<p>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 (1 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 (1 MOE per 25 students).</p>
Funding Formula	<p>State Formula:</p> <p>One position per 210.56 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.</p> <p>Wake County Public School System (WCPSS) Formula:</p> <p>For 2022-23, the allotment is based on the SSW Acuity Model which looks at the below indicators:</p> <ul style="list-style-type: none">• Attendance: Number of students with greater than 10 percent of days missed• Out-of-school suspensions: Number of students with one or more suspension• Points 3 Test Scores: Percentage of students that score below grade level• McKinney-Vento Students: Number of students experiencing transition• Language English Proficient: Number of students with limited English proficiency• Students with Disabilities: Number of students with Individualized Educational Program (IEP)/504 Plans• Foster Care: Number of students living in foster care setting• Suicide and Self-Injury Screenings: Number of screenings• Child Protective Service (CPS) Calls: Number of reports to CPS• Threat Assessment Screenings: Number of screenings• Percentage of free and reduced students and relative risk points• Number of students enrolled in the school <p><u>Acuity Score Legend</u></p> <p><u>Acuity Level 1 (1-51 Relative Acuity Score)</u> Social Work Services at least 2.5 day per week on a 10/11 month calendar</p> <p><u>Acuity Level 2 (52-64 Relative Acuity Score)</u> Social Work Services up to 2.5 days per week on a 10/11 month calendar</p> <p><u>Acuity Level 3 (65-79 Relative Acuity Score)</u> Social Work Services up to 5 days per week on a 10/11 month calendar</p> <p><u>Acuity Level 4 (80-100 Relative Acuity Score)</u> Social Work Services up to 5 days per week on a 10/11 month calendar.</p>

New Schools and School Changes

School Social Workers

Proposed Funding This request is based on the Schools Social Work (SSW) Acuity Model with a goal of a minimum of a half-time social worker at every school and a full-time social worker at all acuity level 3 and 4 schools.

This request is for 15 Months of Employment (MOE) for Apex Friendship Elementary, Barton Pond Elementary, and Herbert Akins Road Middle. Additional funds are needed to cover the costs of supplies and materials, travel, and cell phone.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Social Worker	15.00	\$ 118,226
Travel		1,250
Supplies and Materials		200
Cell Phone		180
Total	15.00	\$ 119,856

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 funding to cover testing requirements, test materials for training, staff development, local travel, and supplies.
Funding Formula	\$1,400 per school.
Proposed Funding	This request is for an increase of \$5,600 for opening Apex Friendship Elementary School, Barton Pond Elementary School, Herbert Akins Road Middle School, and Wake Early College of Information and Biotechnologies opening 2022-23 at \$1,400 per school.
Strategic Objective	Learning & Teaching

Budget Adjustments

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

New Schools and School Changes

Schoolwires - Blackboard Content Management System

Area	Communications
Description	<p>The Communications Department uses a web Content Management System (CMS) to house the district's website and the sites of all its schools. The user interface can be operated by district and school administrators without a high degree of technical expertise, ensuring timely communications to the public and stability and security of the web content itself.</p> <p>The CMS provides a resource library for tools and features that can be easily deployed on school websites, allowing the district to centrally manage the distribution of key information for all departments including transportation, student assignment, and child nutrition. The integrated and unified web presence ensures a consistent and coherent use of design, navigation, messaging, branding, and content layout across all school sites.</p>
Funding Formula	One license costing \$772.50 for each school.
Proposed Funding	Funds are requested to purchase licenses for three new schools opening in 2022-23: Apex Friendship Elementary, Barton Pond Elementary, and Herbert Akins Middle.
Strategic Objective	Community Engagement

Budget Adjustments

Description	MOE	Local
New School Licenses		\$ 2,318
Total	-	\$ 2,318

New Schools and School Changes

Child Nutrition Services Positions for New Schools

Area Child Nutrition

Description This funding request is for child nutrition positions (cafeteria managers, assistant managers, cashiers/assistants, and transporters) for new schools opening in 2022-23.

Proposed Funding

School	Months of Employment (MOE)			
	Cafeteria Manager	Assistant Manager	Cashier/Assistant	Transporter
Apex Friendship Elementary	10.00	10.00	10.00	
Barton Pond Elementary	10.00	10.00	10.00	
Herbert Akins Road Middle	12.00	12.00	24.00	
Wake Early College of Information and Biotechnologies				10.00
Total MOE	32.00	32.00	44.00	10.00

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Cafeteria Manager	32.00	\$ 144,181
Assistant Manager	32.00	138,206
Cashier/Assistant	44.00	185,031
Transporter	10.00	43,600
Total	118.00	\$ 511,018

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 2022-23.
Proposed Funding	<ul style="list-style-type: none"> • Seven drivers for Apex Friendship ES (traditional - 10-month) • Seven drivers for Barton Pond ES (traditional - 10-month) • Fifteen drivers for Herbert Akins Road MS (year-round - 12-month) • Five drivers for Wake Early College of Information and Biotechnologies (traditional - 10-month) • Eleven drivers (5 traditional - 10-month positions; 6 year-round - 12-month positions) for new routes that are needed to accommodate new proposed school caps for 2022-23 <p><u>Total New Drivers (492 Months)</u></p> <ul style="list-style-type: none"> • 24 traditional * 10-month drivers = 240 months • 21 year-round * 12-month drivers = 252 months <p><u>Calculation of Salary (hourly rate * hours per day * days per year = annual base salary)</u></p> <ul style="list-style-type: none"> • 24 traditional drivers: (\$16.20 * 7.5 * 180 = \$21,870) * 24 drivers = \$524,880 • 21 year-round drivers: (\$16.20 * 7.5 * 240 = \$29,160) * 21 drivers = \$612,360
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Bus Drivers	492.00	\$ 1,832,202	\$ 15,120	\$ 1,847,322
Total	492.00	\$ 1,832,202	\$ 15,120	\$ 1,847,322

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 square footage and acreage increase for 2022-23. The current formulas for square footage, ground acreage, utilities, and custodial services are listed below.

New Schools and Facility Changes	Square Feet	Acres
Apex Friendship Elementary (new school)	128,790	22.40
Herbert Akins Road Middle (new school)	157,120	25.00
Fuller Elementary (renovation complete)	105,297	15.00
West Millbrook Middle (renovation complete)	225,322	30.00
	616,529	92.40

- Funding Formulas**
- **Custodial Services:** \$1.33/square foot
 - **Utilities for Additional Square Footage:** \$1.41/square foot
 - **Additional Square Footage Costs:** \$0.89/square foot
 - **Grounds Maintenance for New Acreage:** \$863/acre

Proposed Funding

96 Custodian Months of Employment (MOE)	\$	408,488
Custodial Contracted Services (formula less positions)		411,496
Total Custodial Services: \$1.33 * 616,529 square feet	\$	819,984
Electric: \$1.06 * 616,529 square feet	\$	653,521
Natural gas \$0.15 * 616,529 square feet		92,479
Water/sewer: \$0.14 * 616,529 square feet		86,314
Solid waste: \$0.05 * 616,529 square feet		30,827
LP/oil: \$0.01 * 616,529 square feet		6,165
Total Utilities: \$1.41 * 616,529 square feet	\$	869,306
Square Footage Costs: \$0.89 * 616,529 square feet	\$	548,711
Grounds Maintenance for New Acreage: \$863 * 92.4 acres	\$	79,741
Total Maintenance Increase	\$	2,317,742

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Utilities		\$	\$ 869,306	\$ 869,306
Additional Square Footage			548,711	548,711
Custodial Contracted Services			411,496	411,496
Head Custodians	48.00	207,288	1,344	208,632
Custodians	48.00	198,512	1,344	199,856
Grounds Maintenance for Acreage			79,741	79,741
Total	96.00	\$ 405,800	\$ 1,911,942	\$ 2,317,742

New Schools and School Changes

Property and Liability Insurance for New Schools

Area Administrative Services

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

The property insurance budget increases due to additional property, increased values, and market property rates.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 125,000
General Liability		10,000
Total	-	\$ 135,000

New Schools and School Changes

Extra Duty for New Schools

Area	Human Resources
Description	<p>This funding request is to increase the extra duty budget to cover costs for opening new schools in 2022-23. The following new schools are opening in the 2022-23 school year:</p> <ul style="list-style-type: none"> • Apex Friendship Elementary (traditional) • Barton Pond Elementary (traditional) • Herbert Akins Road Middle (year-round) • Wake Early College of Information and Biotechnologies
Funding Formula	<ul style="list-style-type: none"> • Elementary Schools: \$24,000 • Middle Schools: \$103,000 • High School Academy: \$48,000
Proposed Funding	<p>The proposed increase is based on the formula:</p> <ul style="list-style-type: none"> • Elementary Schools: \$24,000 x 2 new schools = \$48,000 • Middle Schools: \$103,000 x 1 new school = \$103,000 • High School Academy: \$48,000 x 1 new school = \$48,000
Strategic Objectives	Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 199,000
Social Security		15,224
Retirement		48,138
Total	-	\$ 262,362

New Schools and School Changes

School Library Media Coordinators

Area Technology

Description The library media program creates a foundation for lifelong learning by enabling students and school staff to be effective readers and users of information. The program is designed to complement and enhance the educational philosophy, goals, and objectives of the school and the district by:

- Providing intellectual and physical access to materials in all formats;
- Providing instruction to develop competence and stimulate interest in reading, viewing, and using information and ideas; and
- Working in collaboration with other teachers to design learning strategies to meet the needs of individual students.

School library media coordinators are allotted on final Average Daily Membership (ADM).

Funding Formula Wake County Public School System Formula:

Elementary and Middle Schools:

Traditional/Modified Calendar	
Number of Students	MOE
Up to 1,100	10
1,100-1,600	15
Above 1,600	20

Year-Round Calendar	
Number of Students	MOE
Up to 1,400	12
1,400-1,800	18
Above 1,800	24

High Schools:

Number of Students	MOE
Up to 2,200	20
Above 2,200	25

Academies, alternative schools, and early colleges may receive an allotment not based on formula.

Proposed Funding Add 20 Months of Employment (MOE) for school library media coordinators at Apex Friendship Elementary and Barton Pond Elementary, 12 MOE for Herbert Akins Road Middle, and 20 MOE for Wake Early College of Information and Biotechnologies.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Media Coordinators - Local MOE	32.00	\$	\$ 233,699	\$ 233,699
Media Coordinators - State MOE	20.00	126,436	20,593	147,029
Total	52.00	\$ 126,436	\$ 254,292	\$ 380,728

New Schools and School Changes

Voice and Wide Area Network (WAN) Services for New Sites

Area	Technology
Description	<p>Voice Over Internet Protocol (VOIP) phone services and fiber circuit for network and internet access are needed for Woods Creek Elementary in 2022-23.</p> <p>Woods Creek Elementary is the only new circuit needed. The other new schools are connected to adjacent schools.</p>
Proposed Funding	<p>Phone Handset Purchase (one-time, non-recurring):</p> <ul style="list-style-type: none"> • \$2,834 – purchase handsets for elementary school site (typical allotment of 30 handsets) <p>Phone Services:</p> <ul style="list-style-type: none"> • \$1,650 – one-time, non-recurring costs for hosted VOIP services at new elementary school site (30 lines x \$55 per line) • \$2,718 annual recurring cost for hosted VOIP services at elementary school site (30 lines x \$7.55 per line x 12 months) <p>Fiber Connections to WAN:</p> <ul style="list-style-type: none"> • \$500 – one-time, non-recurring construction cost per site • \$5,460 annual recurring cost for one gigabyte (GB) circuit for elementary school site (\$455 per month x 12 months)
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Telephone Equipment (one-time cost)		\$ 2,834
Telephone (VOIP) Services		
Recurring Cost		2,718
One-Time Cost		1,650
WAN Services		
Recurring Cost		5,460
One-Time Cost		500
Remove Prior Year One-Time Cost		(11,711)
Total	-	\$ 1,451

Student Membership Changes

Teachers - Regular Classroom

Area Schools

Description The Wake County Public School System (WCPSS) estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.

Funding Formula WCPSS Teacher to Student Ratio:

Grade	Teacher to Student Ratio
K	1 to 18
1	1 to 16
2-3	1 to 17
4-6	1 to 24
7-8	1 to 23
9-12	1 to 27.97

Proposed Funding	2022-23 Projected MOE Needed	71,670
	Less MOE Allotted in 2021-22	<u>(71,280)</u>
	Equals Additional Local MOE Needed for 2022-23	<u><u>390</u></u>

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Teachers - Elementary				
	State MOE	168.00	\$ 909,678	\$ 148,117	\$ 1,057,795
	Local MOE	31.00		195,189	195,189
	Teachers - Middle and High				
	State MOE	162.00	877,188	142,827	1,020,015
	Local MOE	29.00		182,596	182,596
	Total	390.00	\$ 1,786,866	\$ 668,729	\$ 2,455,595

Student Membership Changes

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.
Funding Formula	<ul style="list-style-type: none"> • Kindergarten - two IAs per every three classes • Grades 1-2 - one IA for every two classes • Grade 3 - one IA for every three classes
Proposed Funding	2022-23 Projected K-3 student membership: 46,487 2021-22 K-3 student membership: <u>45,287</u> Estimated increase in K-3 student membership: 1,200 Based on the funding formula, there is an estimated increase of 312 MOE.
Strategic Objective	Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Assistants	312.00	\$ 1,384,831	\$ 10,483	\$ 1,395,314
	Total	312.00	\$ 1,384,831	\$ 10,483	\$ 1,395,314

Student Membership Changes

Instructional Supplies

Area	Schools
Description	Allotments to schools are based on day 20 student membership. 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	<p>State Formula: \$30.12 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing</p> <p>Local Formula: \$34.88 per Day 20 Student Membership</p> <p>Total Formula: \$65.00 per Day 20 Student Membership</p>

Allotments for alternative schools are based on student membership capacity rather than day 20 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
	<u>806</u>

Proposed Funding	<p>2022-23 Estimated Allotment to Schools</p> <p>\$65.00 per K-12 ADM (159,542*\$65.00) \$ 10,370,230</p> <p>Alternative Schools (806*\$65.00) 52,390</p> <p>Crossroads FLEX 28,000</p> <p>New School Adjustments (2007*\$32.50) (65,228)</p> <p>2022-23 Estimated Allotment to Schools <u>\$ 10,385,392</u></p> <p>2021-22 Allotment to Schools <u>\$ 10,419,843</u></p> <p>Decrease for 2022-23 <u>\$ (34,451)</u></p>
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Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Supplies		\$ 11,217	\$ (45,668)	\$ (34,451)
	Total	-	\$ 11,217	\$ (45,668)	\$ (34,451)

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

Area	Academics						
Description	<p>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).</p> <p>These funds are allocated in addition to regular instructional supplies which schools allocate to all teachers.</p> <p>Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the LEA receiving the allotment. Also, funding is contingent annually on available funding from the state.</p>						
Funding Formula	<p>State Formula: CTE Program Support revenues are anticipated to increase slightly from funding in 2021-22. Student enrollments in grades 8-12 are projected at 66,180 (66,180 x \$35.69 + \$10,000 = \$2,371,964). The initial allotment for 2021-22 was \$2,224,198.</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>						
Proposed Funding	<table border="0"> <tr> <td>2022-23 Estimated State Allotment</td> <td style="text-align: right;">\$ 2,371,964</td> </tr> <tr> <td>2021-22 State Allotment Adjusted for Charter Schools</td> <td style="text-align: right;">\$ 2,224,198</td> </tr> <tr> <td>2022-23 Increase</td> <td style="text-align: right;"><u>\$ 147,766</u></td> </tr> </table>	2022-23 Estimated State Allotment	\$ 2,371,964	2021-22 State Allotment Adjusted for Charter Schools	\$ 2,224,198	2022-23 Increase	<u>\$ 147,766</u>
2022-23 Estimated State Allotment	\$ 2,371,964						
2021-22 State Allotment Adjusted for Charter Schools	\$ 2,224,198						
2022-23 Increase	<u>\$ 147,766</u>						

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State
Supplies and Materials		\$ 147,766
Total	-	<u>\$ 147,766</u>

Student Membership Changes

Driver Education State Funding

Area	Academics
Description	<p>The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training to complete the driver education class. The average time to complete the driver education class from registration through the classroom and driving phases is four months. Due to a staffing shortage created by COVID, we now have a backlog and an average time of six to seven months. Students wanting their permits by age 15 must register on or before the age of 14 years and 6 months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling driver education.</p> <p>Driver education is available for all Wake County resident students between the ages of 14-1/2 and 18, including public school, private school, charter school, and licensed home school students.</p>
Funding Formula	The state allotment is currently \$190.91 per student. The state level of funding is assumed to remain at \$190.91 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).
Proposed Funding	We expect an increase in the overall allocation for Wake County due to an ADM increase. The current funding is \$190.91 per 9th grade ADM for this fiscal year (14,471) not including private, charter, federal, and home schools. Based on an increase in 9th Grade ADM (to 14,530 public school students) and the 2,026 private, charter, federal, and home school students, we estimate funding to be 16,556 students x \$190.91 = \$3,160,706.

State Funding

Projected 2022-23 Budget:	\$ 3,160,706
Less 2021-22 Budget	<u>(3,126,761)</u>
2022-23 Projected Increase	<u>\$ 33,945</u>

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Contracted Services		\$ 33,108
Retirement		459
Hospital		378
Total	-	<u>\$ 33,945</u>

Student Membership Changes

Preschool Teachers and Instructional Assistants

Area

Student Services

Description

Although the pandemic has impacted our overall pre-k numbers, we are experiencing significant growth in the Title I applications and the special education referrals in the Apex area. Two additional blended classrooms are requested for that area to be located in the pre-k classroom space at Apex Friendship Elementary School. This would provide 30 additional seats for pre-k students and provide the least restrictive setting for students with disabilities.

- Title I Teachers - 10 Months of Employment (MOE) (2 classrooms x 5 MOE)
- Preschool Special Education Teachers - 10 MOE (2 classrooms x 5 MOE)
- Title I Instructional Assistants (IAs) - 10 MOE (2 classrooms x 5 MOE)
- Preschool Special Education IAs - 15 MOE (2 classrooms x 7.5 MOE)

Structured Teaching Classrooms

The number of students with disabilities with challenging behaviors and requiring structured learning environments is steadily increasing. Central and accessible locations are needed to maintain low student teacher ratios to meet the specially designed instruction needs of the students. Due to the increase, one full day classroom was started mid year at Conn Elementary and months of employment are needed for a full year. An additional special education part day program is requested in the new Fuller pre-k classroom to support a total of 16 students with disabilities.

- Special Education Teachers - 15 MOE (1 classroom x 10 MOE; 1 classroom x 5 MOE)
- Special Education IAs - 30 MOE (3 positions x 10 MOE)

Itinerant Teacher

The trajectory for students requiring specially designed instruction in community programs is anticipated to increase by as many as 65 students this year. Due to the expected increase in students and due to staff on medical leave, an additional itinerant teacher is requested to serve students in the regular education and home settings.

- Itinerant Special Education Teacher - 10 MOE (1 classroom x 10 MOE)

Pilot program for staff pre-k children in select schools

- Wake Pre-K Teacher - 10 MOE
- Wake Pre-K IAs - 15 MOE

Proposed Funding

- **Total Teachers:** 55 MOE (10 MOE Title I + 35 MOE Special Ed + 10 MOE NC Pre-K)
- **Total IAs:** 70 MOE (10 MOE Title I + 45 MOE Special Ed + 15 MOE NC Pre-K)

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Teachers				
Local MOE	45.00	\$ 284,453	\$	\$ 284,453
Federal MOE	10.00		63,182	63,182
Instructional Assistants				
Local MOE	60.00	272,855		272,855
Federal MOE	10.00		44,900	44,900
Total	125.00	\$ 557,308	\$ 108,082	\$ 665,390

Special Education Services

Occupational Therapists

Area

Special Education

Description

Occupational Therapists (OTs) in the Wake County Public School System (WCPSS) provide a variety of critical services to students. Below is a summary of justification for additional Months of Employment (MOE) to meet the growing number of screenings, evaluations, Individualized Educational Program (IEP)-based services, and support to students, preschool through age 21.

Students Numbers:

The number of students receiving OT services has increased by 18 percent over the past four years.

- 2018-19 2,936 students receiving OT services
- 2019-20 3,019 students receiving OT services
- 2020-21 2,960 students receiving OT services
- 2021-22 3,455 students receiving OT services

School-Based OT Services:

OT services and supports include the following:

- Providing direct services to students
- Screening
- Initial evaluations and re-evaluations
- Providing interventions during Multi-Tiered System of Supports (MTSS)
- Orientation and training for school staff in working with and meeting the needs of communication-impaired students
- Serving on Mealtime Support Team (MST)
- Consulting, troubleshooting, and collaborating with teachers and staff
- Preschool evaluations for 11 teams
- Expanded role in evaluating students suspected of being on the autism spectrum

Supporting Details:

- OT involvement in MTSS due to new Specific Learning Disabilities Policy Requirements
- 2020 North Carolina Department of Public Instruction (NCDPI) Autism Evaluation Policy Requirements requiring OT involvement
- High numbers of out-of-state move-ins which require high levels of comparable services and full evaluations

Snapshot of growth of September evaluations for the past four years:

- 2018-19 31
- 2019-20 72 (43 percent growth from 2018-2019)
- 2020-21 7 (due to COVID)
- 2021-22 132 (54 percent growth from 2019-2020)

Number of evaluations completed annually by the Preschool Evaluation Team:

- 2018-19 728
- 2019-20 Null (COVID for half of year)
- 2020-21 942
- 2021-22 1,002 (projected based on current numbers)

Special Education Services

Occupational Therapists

Proposed Funding Occupational Therapist (OT) positions and Months of Employment (MOE) needed for 2022-23:

OT Position	Current MOE	MOE Needed	Positions Needed
Lead OT	12	0	0
Preschool Itinerants	30	0	0
Preschool Assessment Team	54	48	4
School-Based Services (school-age and preschool)	623	126	12 9 (10 month) 3 (12 month)
Mealtime Specialists	11	12	1
Total	730	186	17

Total additional MOE needed for 2022-23 = 186

A total of 186 MOE are needed. Special Education Services (SES) has developed a five-year phase-in plan for these MOE. For the 2022-23 school year, SES is requesting 36 MOE (three 12-month positions).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Occupational Therapists	36.00	\$ 301,946
Total	36.00	\$ 301,946

Special Education Services

Physical Therapists

Area Special Education

Description

Student Numbers: The current number of students with Physical Therapy (PT) services is approximately 875 students. This number represents an increase of 37.7 percent since 2016 when the department last received additional positions.

School-based PT Services: PTs perform a variety of services including the following:

- Screening and evaluating students suspected of having a disability
- Serving students with Individualized Educational Program (IEPs), 504 plans, and regular education students post injury/surgery
- Serving on 11 preschool assessment teams
- Orthotics evaluations and fittings
- Providing orientation and mentoring to staff working with students with physical needs
- Managing the needs at numerous school sites
- Consultation and collaboration with Exceptional Children (EC) transportation regarding needed accommodations for students with disabilities
- Consultation and collaboration with Facilities to address physical barriers to accessibility at existing buildings and to plan for future construction
- Alternative evacuation planning/trainings with school staff
- Providing consultation on safe positioning for mealtime management
- Annual collection and inventory of equipment at centrally located equipment storage facility (Garner)

Factors Impacting PT Caseload/Workload:

- Increased preschool evaluations
- Influx of student move-ins requiring assessment, equipment, and case management
- High rate of travel with each PT covering an average of 10 sites
- Documentation of services including Medicaid billing

Proposed Funding

Requested Months of Employment (MOE) for 2022-23:

PT Position	Current MOE	MOE Needed	Positions Needed
Lead PT (currently vacant)	12	0	0
Preschool Assessment Team	6	5.6	.46
School-Based Services (school-age and preschool)	181.4	91.7	7.64
Mealtime Specialists	9.6	4.8	.4
Total	209	102.1	8.5

A total of 102.1 MOE are needed. Special Education Services (SES) has developed a three-year phase-in plan for these MOE. For the 2022-23 school year, SES is requesting 36 MOE (three 12-month positions).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Physical Therapists	36.00	\$ 301,946
Total	36.00	\$ 301,946

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 Educational Program (IEP).

Regional Programs:

NCDPI stipulates class size for special education regional program teachers ranging from six 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, behavioral health, 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 148 additional students in the 2018-19 school year, 109 additional students in the 2019-20 school year, and 97 additional students in the 2020-21 school year to be served in regional programs. Prior to the pandemic, the average number of students requiring services in a regional program moving into the district was 150. As of October 18, 2021, WCPSS has enrolled and/or identified 103 students with disabilities whose IEPs require placement in a regional program. In addition, approximately 295 students transitioning from pre-k to kindergarten required placement in a regional program for the 2021-22 school year.

Based on the trend data prior to the pandemic and at the beginning of the 2021-22 school year, the projected number of newly enrolled students requiring placement in a regional program is 150. In addition, the projected number of pre-k to kindergarten students requiring a special education regional program is 350. WCPSS currently has 368 regional programs. To accommodate growth and students transitioning from pre-k to kindergarten, WCPSS would need to open 20 new regional programs; however, Special Education Services (SES) is only requesting 10 new classrooms for 2022-23, which would require an additional 10 teachers and 40 instructional assistants to support students with disabilities in regional programs.

Regional Program Months of Employment (MOE):

- Teachers: 100 Months of Employment (MOE) (10 MOE x 10 Teachers)
- Instructional Assistants: 400 MOE (10 MOE x 40 Instructional Assistants)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Teachers - Local MOE	100.00	\$ 633,224	\$	\$ 633,224
Instructional Assistants - Local MOE	200.00	913,354		913,354
Instructional Assistants - Federal MOE	200.00		916,346	916,346
Total	500.00	\$ 1,546,578	\$ 916,346	\$ 2,462,924

Special Education Services

Speech Language Pathologists

Area Special Education

Description

Student Numbers: In the 2021-22 school year, approximately 19,524 students enrolled in the Wake County Public School System (WCPSS) will receive special education services, 41.4 percent of those students (8,087) receive speech/language therapy. There has been an increase of 13 percent since the fall of 2018 in the number of students that require speech/language therapy services. This increase is attributed to the intensive special education needs of students as well as the growth in the preschool students with speech/language therapy needs served at school-based sites.

School-Based Speech Language Pathologist (SLP) Services: SLP services and supports include the following:

- Providing interventions during Multi-Tiered System of Supports (MTSS).
- Screening, evaluating, and re-evaluating.
- Providing direct services.
- Consulting, troubleshooting, and collaborating with teachers and staff.
- Orientation and training for school staff in working with and meeting the needs of communication-impaired students.
- Serving on Mealtime Support Team (MST).

Factors impacting SLP caseload/workload:

- Influx of student move-ins from other counties and states has increased the caseloads of SLPs significantly.
- Multi-Tiered System of Supports (MTSS) initiatives are a district requirement that involves SLPs to ensure student needs are met.
- Recovery services are needed for students who have been negatively impacted by COVID-19.

Proposed Funding

Requested SLP Months of Employment (MOE) for 2022-23:

SLP Position	Current MOE	MOE Needed	Positions Needed
Lead SLP	12	0	0
School-Based Services (school-age and preschool)	1,520	97.4	9.7
SLP Feeding Specialists	32	16.0	1.6
Total	1,564	113.4	11.3

A total of 113 MOE are needed. Special Education Services (SES) has developed a four-year phase-in plan for these MOE. For the 2022-23 school year, SES is requesting 32 MOE (one 12-month position and two 10-month positions).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Speech Language Pathologists	32.00	\$ 261,693
Total	32.00	\$ 261,693

Program Continuity

Employer Matching Dental Rate Increase

Area Systemwide

Description The Wake County Public School System (WCPSS) provides a self-funded dental plan option to permanent, full-time employees working 30 hours or more per week.

WCPSS has a multi-year plan to increase the employer matching dental rate each year for four years to cover the cost of the program. The annual rate will increase to \$336 in 2022-23 and \$348 in 2023-24 for a total increase of \$866,057 over four years.

Funding Formula

Employer Matching Dental Rate Increases					
	2019-20	2020-21	2021-22	2022-23	2023-24
Annual Rate	\$ 289.68	\$ 312	\$ 324	\$ 336	\$ 348
Monthly Rate	\$ 24.14	\$ 26	\$ 27	\$ 28	\$ 29
Annual Rate Increase	\$ -	\$ 22.32	\$ 12	\$ 12	\$ 12

Proposed Funding

Multi-Year Plan	
	Local
Actual	
2019-20	\$ -
2020-21	\$ 331,454
2021-22	\$ 178,201
Proposed	
2022-23	\$ 178,201
2023-24	\$ 178,201
Total	\$ 866,057

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Dental Increase		\$ 178,201
Total	-	\$ 178,201

Program Continuity

Magnet Months of Employment and Program Support

Area	Chief of Schools
Description	In order to maintain equal and equitable access to magnet programs, additional resources are requested to support magnet schools by theme, number of students served, and socio-economic school data.
Proposed Funding	<p>Oberlin Magnet Middle currently has 20 Months of Employment (MOE) for Chinese and 20 MOE for world language teachers; however, to leverage consistency among middle school daily world language programs/global studies programs as well as ensuring all students receive daily world language, an additional teacher for Spanish, French, and Chinese is required as well as ensuring all students have access to global electives during their 6th, 7th, and 8th grade years. We are requesting 10 teacher MOE to support both programs housed at Oberlin – Language Immersion and Global Studies.</p> <p>[Rationale based upon the following: a) Multiple themes – Global Studies, daily World Language, and Language Immersion; b) 1,242 current student enrollment; c) Group 2 magnet: goal of 30 percent magnet students, currently only 13 percent.]</p> <p>As part of the district’s goal of enhancing the programming for eastern Wake schools, Zebulon Magnet Elementary School (ZMES) will transition from a Gifted and Talented (GT) school to an Academically or Intellectually Gifted (AIG) Basics with a Science, Technology, Engineering, and Mathematics (STEM) focus. ZMES currently receives 57 MOE for elective teachers, and this funding request is for 5 additional MOE for a STEM-specific teacher to support integration of STEM across all disciplines. This will enable all students to have access to Science, Math or STEM-unique electives throughout their K-5 grade experience.</p> <p>[Rationale based upon the following: a) Adding theme components, dual themes – GT to AIG Basics with a STEM emphasis; b) 503 current student enrollment; c) Group 3 magnet: goal of 20 percent magnet students, currently only 9 percent.]</p> <p>West Millbrook hosts the International Baccalaureate (IB) Middle Years Programme (MYP) program which requires language acquisition classes as well as elective offerings aligned with the IB programme. West Millbrook currently receives 39 MOE for world language teachers from the Magnet office but does not receive additional MOE to support the other needed course offerings. In order to support the number of students and electives, additional teachers are needed for arts, design, and language acquisition for a total of 5 MOE. This is not an expanding program, but a critical need to meet the program requirements as marketed and advertised to students and families. Per program requirements, all students take one class within each subject area annually.</p> <p>[Rationale based upon the following: a) IB theme that currently does not support language acquisition courses; b) 1,100 current student enrollment; c) Group 2 magnet: goal of 30 percent magnet students, currently only 6 percent.]</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Magnet Teachers	20.00	\$ 125,929
Total	20.00	\$ 125,929

Program Continuity

Office of Student Assignment Software Solution

Area

Chief of Schools

Description

The software solution that the Office of Student Assignment uses to run the application, transfer, and capping processes is increasing in costs. The original software solution was acquired by another company, which migrated the software solution to a new platform. At the end of this year, the vendor will not support the old software platform that we currently use.

Staff negotiated a one-year delay in the price increase and full migration. The increase in costs for the new platform will be \$90,000 for 2022-23. We anticipate a 3 to 5 percent increase each year after 2022-23. This software solution is critical to our day-to-day work.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Subscription Costs		\$ 90,000
Total	-	\$ 90,000

Program Continuity

Limited English Proficiency (LEP) Cary High School Instructional Assistant Support

Area	Academics
Description	This instructional assistant on special assignment, established with Title III - Language Acquisition - Significant Increase (Program Report Code (PRC) 111) funds, demonstrates benefits for English Learner students evidenced by improved attendance and increased family and student engagement.
Proposed Funding	Carryover PRC 111 funds from 2020-21 currently support this position. This project is an allowable use of Title III - Language Acquisition (PRC 104) funds and would continue this valuable service.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Instructional Assistant - PRC 104	10.00	\$ 44,785
Total	10.00	\$ 44,785

Program Continuity

Limited English Proficiency (LEP) Elementary Support Coordinating Teacher

Area Academics

Description This request is to fund a full-time LEP elementary support coordinating teacher.

Despite ongoing efforts to prepare Wake County Public School System (WCPSS) educators for accelerating English Learner (EL) student learning, EL subgroup data is predictably lower while teachers continue to report under-preparedness for teaching EL students.

Proposed Funding Title III - Language Acquisition funds are intended to enhance the quality of a school district's Language Instruction Educational Program without supplanting "basic" instructional services required by state and federal mandate. An additional elementary English as a Second Language (ESL) coordinating teacher would allow more frequent and direct support to teachers (both ESL and general education) as well as support cross-departmental district Multi-Tiered System of Supports (MTSS) systems and structures.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Coordinating Teacher	12.00	\$	\$ 74,011	\$ 74,011
Laptop (one-time cost)		1,624		1,624
Total	12.00	\$ 1,624	\$ 74,011	\$ 75,635

Program Continuity

Literacy Coach Funding Source Change

Area	Academics
Description	<p>The focus of this position is to support classroom teachers' core literacy instruction (Tier I). All schools have at least a 50 percent literacy coach to support K-2 teachers. Some schools have a full-time literacy coach that will support 3rd-5th grade teachers the other 50 percent of the day. The purpose of the position will be to partner with the administrative team to provide guidance and support in building a collaborative school culture around the core literacy curriculum and the implementation of its components to ensure a high-quality instructional experience for all students. This position will concentrate on ensuring the core curriculum is implemented with fidelity in the core area of English Language Arts (ELA) and ensure an alignment to the Multi-Tiered System of Supports (MTSS) framework by working collaboratively with staff that support Tier II and Tier III. This position will provide job-embedded professional learning for K-2 teachers (50 percent position) and 3-5 teachers (100 percent position) to improve the quality of classroom instruction and instructional practices for all students resulting in increased student achievement and reduction in disproportionality of special education referrals of African American males. The goal of reducing disproportionality of African American males in special education services is the cornerstone of this position.</p>
Funding Formula	<p><u>Funding Source Literacy Coaches Elementary - 617.0 Months of Employment (MOE)</u> State and Local: 204.0 MOE (1.50 MOE Traditional and 2.5 MOE Year-Round)</p> <ul style="list-style-type: none"> • State: 123.5 MOE and Local: 80.5 MOE <p>Federal: 413.0 MOE (3.5 MOE– Title I, Title IV and Individuals with Disabilities Education Act (IDEA) Early Intervening Services (EIS))</p> <ul style="list-style-type: none"> • Federal (PRC 070) IDEA EIS: 232.4 MOE • Federal (PRC 050) Title I: 122.5 MOE • Federal (PRC 108) Title IV Program Enhancement: 58.1 MOE
Proposed Funding	<p><u>2022-23 Program Continuity Formula Change:</u> Shift Federal MOE from Title I to Local, IDEA EIS, and Title IV funds. This recommendation is necessary due to insufficient funds in the Title I district set asides. The increase is sustainable on IDEA funds for one year without impacting program goals and objectives to support Early Intervening Special Education Services. Title IV funds will increase slightly, and Textbook funds will cover the costs of Dreambox to support the Literacy MOE increase on Title IV.</p> <p>State/Local MOE: (2 MOE Traditional and 3 MOE Year-Round) Federal MOE: (2.5 MOE IDEA and 0.5 Title IV)</p> <ul style="list-style-type: none"> • Increase local funds by 59.0 MOE - \$464,853; IDEA federal funds by 62.6 MOE - \$494,970; Title IV federal funds by 0.9 MOE - \$7,116 • Decrease Title I by 122.50 MOE <p>Year 2 (2023-24) increase local funds 60 MOE, reduce federal Title IV 60 MOE. Year 3 (2024-25) increase local funds 60 MOE, reduce federal IDEA 60 MOE.</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Literacy Coach - Local MOE	59.00	\$ 464,853	\$	\$ 464,853
Literacy Coach - Federal IDEA MOE	62.60		494,970	494,970
Literacy Coach - Federal Title IV MOE	0.90		7,116	7,116
Literacy Coach - Federal Title I MOE	(122.50)		(1,073,882)	(1,073,882)
Total	-	\$ 464,853	\$ (571,796)	\$ (106,943)

Program Continuity

Middle School Programs - Coordinating Teachers

Area

Academics

Description

Presently, Middle School (MS) Programs is comprised of Teachers-In-Residence (TIRs) for three content areas - English Language Arts (ELA), math, and science. These positions are Title IV - Student Support and Academic Enrichment grant funded and expire on June 30, 2022. These TIRs support over 37,000 students and 1,100 teachers in our middle schools. Without them, and by July 1, 2022, MS Programs will only be composed of a senior director and an administrative assistant.

The professional performance of the present TIRs has been fantastic and they all would be recommended to continue working with Academics in MS Programs.

The primary goals for these positions are as follows:

- Review, refine, and develop written curriculum based on the adopted state standards.
- Develop, implement, and lead professional learning on middle school math, ELA content, and science respectively.
- Assist, coach, and support content area Professional Learning Team (PLT) and individual teachers in every middle school across the school district.
- Assist in leading leadership meetings (Instructional Facilitators (IFs), departments, Assistant Principals (APs), etc.) to update leaders on middle school instruction and middle school programming.
- Lead and support instructional walks with teachers, IFs, APs, and principals to identify critical teaching and learning opportunities for students and teachers.

Proposed Funding

For the 2022-23 school year, we need the ELA, math, and science coordinating teachers budgeted and continued for the future in Academics.

- We continue to need ELA support for the English Learner (EL) curriculum that has been procured, which requires updates and revisions for our students.
- We need the math position to continue providing the needs with Open Up Resources (OUR), Mathematics Vision Project (MVP) curriculum resources and the online adaptive resources of DreamBox and STAR Math.
- Our science position is needed this year to continue leading the need for writing curriculum, updating unit guides, and providing guidance with the newly acquired BrainPop for middle school science. Without a set curriculum for science, we depend a lot on the teachers that are in schools for curriculum writing/upgrades and the coordinating teacher would continue to facilitate those needs.

Prior to April 2019, there were no coordinating teachers in place specifically assigned to the Middle School Programs team. The current TIRs started June 2020.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Coordinating Teachers - Local MOE	36.00	\$ 266,270	\$	\$ 266,270
Coordinating Teachers - Title IV MOE	(36.00)		(260,547)	(260,547)
Total	-	\$ 266,270	\$(260,547)	\$ 5,723

Program Continuity

Program Enhancement Funding for Year-Round Schools

Area	Academics
Description	The current program enhancement funding formula does not adequately staff year-round schools. At minimum, program enhancement months are used to staff Physical Education (PE), music, and art teachers.
Funding Formula	Currently, the base allotment starts at 30 Months of Employment (MOE). Year-round schools require PE, music, and art to run 12 months (year-round).
Proposed Funding	With the current funding structure, art, music, and PE are allotted at 10 MOE each. This new request creates an equitable formula. The formula will increase the base allotment for each year-round school to 33 MOE which will allow the art, music, and PE positions to be staffed at a minimum of 11 months. The remaining month for each of the positions will continue to be covered by the district through substitutes.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Program Enhancement Teachers	81.00	\$ 510,008
Total	81.00	\$ 510,008

Program Continuity

Textbooks State Carryover Funds

Area	Academics						
Description	The state allows textbook warehouse funds to carry over.						
Funding Formula	<ul style="list-style-type: none"> • Current year allotment and carryover from prior year • Less current year textbook expenses • Equals funds eligible to carry over 						
Proposed Funding	<p>Textbooks State Carryover Funds</p> <table> <tr> <td>2022-23 estimated carryover funds</td> <td>\$ 5,068,971</td> </tr> <tr> <td>Less 2021-22 actual carryover funds</td> <td>5,786,713</td> </tr> <tr> <td>Decrease in Carryover Funds</td> <td><u>\$ (717,742)</u></td> </tr> </table>	2022-23 estimated carryover funds	\$ 5,068,971	Less 2021-22 actual carryover funds	5,786,713	Decrease in Carryover Funds	<u>\$ (717,742)</u>
2022-23 estimated carryover funds	\$ 5,068,971						
Less 2021-22 actual carryover funds	5,786,713						
Decrease in Carryover Funds	<u>\$ (717,742)</u>						
Strategic Objective	Learning & Teaching						

Budget Adjustments	<table border="1"> <thead> <tr> <th>Description</th> <th>MOE</th> <th>State</th> </tr> </thead> <tbody> <tr> <td>Textbook Carryover Funds</td> <td></td> <td>\$ (717,742)</td> </tr> <tr> <td>Total</td> <td>-</td> <td><u>\$ (717,742)</u></td> </tr> </tbody> </table>	Description	MOE	State	Textbook Carryover Funds		\$ (717,742)	Total	-	<u>\$ (717,742)</u>
Description	MOE	State								
Textbook Carryover Funds		\$ (717,742)								
Total	-	<u>\$ (717,742)</u>								

Program Continuity

Health Services Technician Extended Pilot

Area	Student Services
Description	<p>The health services technician is responsible for establishing and applying protocols and procedures for a school's care center and health room.</p> <ul style="list-style-type: none"> Provides health information and interventions/support to students, families, and staff; Uses independent judgment to resolve problems, provide care, or refer to appropriate community professional or department; Responsible for accurately collecting data pertaining to student's health and student health records; Interprets medical data, maintains, and ensures accountability and compliance with federal, state, and local guidelines; Collects, enters, and maintains correspondences, reports, statements, forms, and other materials as requested by Health Services and determined by federal, state, and local guidelines; Provides direct student care while maintaining confidentiality and compliance with federal, state, and local guidelines; and Serves as primary point of contact for student health needs and Wake County Public School System (WCPSS) Health Services programs.

This position is grant funded and subject to end on June 30, 2022.

Proposed Funding	<p>Due to the intensive level of supervision needed for the positions, reducing to three will allow the school nurse specialist to support the positions and school needs while working collaboratively with the program evaluator to analyze data and adjust varying medical needs to support the schools.</p> <ul style="list-style-type: none"> After completing the pilot for one year, we will determine best practices and an implementation plan to systematically move forward with an expansion plan that takes medical acuity and school support into consideration in deciding what schools to add these positions. The plan would be to use a cohort model over the next five years to move from three pilot schools to all schools.
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2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
3 pilot schools	25 additional schools	35 additional schools	45 additional schools	55 additional schools	40 additional schools

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments	Description	MOE	Local	Federal	Total
	Health Technicians - Local MOE	36.00	\$ 156,473	\$	\$ 156,473
	Health Technicians - ESSER I MOE	(72.00)		(128,524)	(128,524)
	Laptop (one-time cost)		4,872		4,872
	Total	(36.00)	\$ 161,345	\$ (128,524)	\$ 32,821

Program Continuity

Behavioral Health Supports Continuation

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 is now a seven-year plan for expanding behavioral health supports.

Funding Formula The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Proposed Funding This request moves 225 Months of Employment (MOE) from GEER and Medicaid funds to ESSER II funds. The request for new positions to support the multi-year plan is on the New or Expanding Program funding request.

Multi-Year Plan								
	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
Actual								
2019-20	270	\$ 1.7 m	86	\$ 0.9 m			356	\$ 2.6 m
2020-21					310	\$ 2.3 m	310	\$ 2.3 m
2021-22					1,017	\$ 8.0 m	1,017	\$ 8.0 m
Proposed								
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
2023-24			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2024-25			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2025-26			1,016	\$ 8.0 m			1,016	\$ 8.0 m
Total	270	\$ 1.7 m	3,134	\$ 24.9 m	1,421	\$ 11.2 m	4,825	\$ 37.8 m

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Counselor - ESSER II MOE	165.00	\$ 1,305,112
Senior Administrators - ESSER II MOE	48.00	430,172
Crisis Trainer - ESSER II MOE	12.00	112,051
Counselor - GEER MOE	(165.00)	(1,246,165)
Senior Administrators - Medicaid MOE	(48.00)	(438,625)
Crisis Trainer - Medicaid MOE	(12.00)	(111,159)
Total	-	\$ 51,386

Program Continuity

Child Nutrition - Transport Vans

Area	Child Nutrition
Description	<p>Child Nutrition Services (CNS) must maintain a fleet of vans to deliver meals daily to school/program transport service locations that do not have cooking kitchens. CNS currently delivers to 19 transport locations with the new Wake Early College of Information and Biotechnologies to be added when it opens in the 2022-23 school year.</p> <p>CNS needs to replace two unrepairable vans that were removed from service in 2021-22 and purchase an additional van to support delivery to Wake Early College of Information and Biotechnologies. Half of CNS's current van fleet is 15 years old. Having enough reliable vehicles is essential to provide uninterrupted service to schools/programs.</p>
Funding Formula	Purchasing vans in 2021-22 has not been feasible due to supply chain constraints. State contract dealerships cannot confirm that their system for quoting vehicle costs and ordering will be reinstated before July 2022. We, therefore, request that the support provided for 2021-22 be carried over to 2022-23. The North Carolina statewide contract for van prices for 2021-22 range from \$22,000 to \$27,000.
Proposed Funding	The Wake County Public School System (WCPSS) will not spend the 2021-22 budget intended for this need. Since those unspent dollars will close to fund balance, WCPSS will appropriate fund balance to support this one-time request for 2022-23.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Vans		\$ 47,321
Total	-	\$ 47,321

Program Continuity

Applicant Tracking System

Area Human Resources

Description Proposed funding will allow for an upgrade to our applicant tracking system. An upgraded system will allow us to move to cloud-based system that includes vendor-provided technical support. It will also provide enhanced applicant engagement with features that will allow applicants to begin the application process via mobile phone at recruiting events, track application progress and status, and set alerts when new jobs are posted. Hiring managers will be able to query the system easily for existing applicants. An upgraded system will improve hiring efficiency with an integrated and fluid workflow, high customization to meet Wake County Public School System's unique needs, and enhanced and automatic reporting. An upgraded system will also provide an improved, fully online orientation process where applicants and hiring managers can track progress.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Applicant Tracking System		\$ 200,000
Total	-	\$ 200,000

Program Continuity

School Technology Fund

Area	Technology																						
Description	The North Carolina Department of Public Instruction allots funding to school districts for the development and implementation of a local school technology plan.																						
Funding Formula	Funds for school technology are distributed based on allotted average daily membership in grades K-12. Monthly allotment adjustments are made to each Local Education Agency (LEA) based on interest received on their account from the Department of State Treasurer. Any legislated one-time annual adjustment for fines and penalties will be made to each LEA with an approved technology plan.																						
Proposed Funding	<table border="0"> <tr> <td colspan="2">State Allotment 2022-23</td> </tr> <tr> <td>Fines and Forfeitures, Interest</td> <td style="text-align: right;">\$ 1,800,000</td> </tr> <tr> <td>Carryover Fund 2021-22</td> <td style="text-align: right;">1,200,000</td> </tr> <tr> <td>Estimated 2022-23 Budget</td> <td style="text-align: right;">\$ 3,000,000</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td colspan="2">State Allotment 2021-22</td> </tr> <tr> <td>Fines and Forfeitures, Interest</td> <td style="text-align: right;">\$ 1,886,324</td> </tr> <tr> <td>Carryover Fund 2020-21</td> <td style="text-align: right;">2,705,907</td> </tr> <tr> <td>2021-22 Budget</td> <td style="text-align: right;">\$ 4,592,231</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td></td> <td style="text-align: right;">\$ (1,592,231)</td> </tr> </table>	State Allotment 2022-23		Fines and Forfeitures, Interest	\$ 1,800,000	Carryover Fund 2021-22	1,200,000	Estimated 2022-23 Budget	\$ 3,000,000	 		State Allotment 2021-22		Fines and Forfeitures, Interest	\$ 1,886,324	Carryover Fund 2020-21	2,705,907	2021-22 Budget	\$ 4,592,231	 			\$ (1,592,231)
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Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Computer Software and Supplies		\$ (1,402,336)
Contracted Services		(171,829)
Workshop Expenses		(18,066)
Total	-	\$ (1,592,231)

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 new and renovated schools coming online. General liability, automobile liability, property insurance premiums, and self-insured retention will continue to increase over the 2022-23 year pushed by increased liability exposures, additional property, and inflation. Premium increases in property and liability lines will require an increase of budget.

Property and all lines of liability insurance budget increases are due to additional property, increased values, inflation, market property and liability rates, medical cost, and additional employees. A narrow market will cause workers' compensation premiums to continue an upward trend.

There is not an expected increase of premium for Scholastic Accident Insurance (SAI).

There is a separate funding request for property insurance in the New Schools and School Changes category.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 500,000
General Liability		500,000
Automobile Liability		25,000
Total	-	\$ 1,025,000

Increasing Property Costs

Facilities Modular Lease

Area	Facilities
Description	<p>Facilities negotiated that only two mobile unit leasing companies of five increase their lease rates effective July 1, 2022. This is the first increase in eight years.</p> <ul style="list-style-type: none">• Boxx Modular is increasing rates by 3 percent for 16 modular buildings for a new total lease of \$812,410.• Mobilease is raising rates by 5 percent, for a new lease value of \$52,756 for one modular building.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Boxx Modular		\$ 23,663
Mobilease		2,512
Total	-	\$ 26,175

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

Area	Facilities
Description	The Crossroads I and II lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. Crossroads III addresses administrative functions and secured an additional 75,864 rentable square feet of space. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs.
Funding Formula	The initial lease term was 182 months and had 72 months remaining as of July 1, 2020; however, with the addition of the Crossroads III expansion space on November 20, 2018, terms were adjusted to allow the three buildings to be coterminous. The extended lease term will now expire 180 months after the expansion Rent Commencement date; 144 months remain as of July 1, 2022. The lease monthly base rent increases 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.
Proposed Funding	<p>For Crossroads I and II, the 2022-23 annual increase is 2.5 percent, rent is \$3,761,394, an estimated increase of \$91,741. The projected CAM charges are \$174,000, an estimated increase of \$43,675 based on 2020-21 CAM charges. CAM charges for 2021-22 were not used to project due to it being a base year rent reset.</p> <p>For Crossroads III, the 2022-23 annual rent for the Crossroads III expansion space is \$1,926,144, an estimated increase of \$42,377. The CAM charges for Crossroads III are not projected to change.</p> <p>Building program bond funds will cover the cost of the Crossroads III square footage that is occupied by Facilities Design and Construction and Real Estate Services.</p> <p>Additionally, \$47,864 becomes available from the bond cash flow set aside by the county for this lease and will decrease the local operating request.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Crossroads I and II Annual Rent		\$ 91,741
Crossroads I and II CAM Charges		43,675
Crossroads III Annual Rent		42,377
Less Building Program Funds		(5,955)
Total	-	\$ 171,838

Increasing Property Costs

Utilities Increase

Area	Facilities
Description	An increase of 2 percent per square foot is requested to address the rising costs of electricity.
Funding Formula	Electricity costs are funded at \$1.06 per square foot. The projected square footage for the 2022-23 school year is 27,242,807 for utilities. Maintenance and Operations (M&O) submitted a request in the New Schools and School Changes category for 2022-23 based on current funding formulas. The proposed adjustment aligns M&O funds with the anticipated electric utility rate increase.
Proposed Funding	There is going to be a 2 percent increase ($1.06 * 2 \text{ percent} = \0.0212) in the electric utility rate. There is a \$0.0212 increase from 2021-22 to 2022-23. Requested new rate: $\$1.06 + .0212 = \1.0812 per square foot 2022-23 Square Footage 27,242,807 * \$0.0212 = \$577,548 electric utility increase
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Electric Utility Increase		\$ 577,548
Total	-	\$ 577,548

Deferred Operational Needs

Maintenance and Operations Formula Alignment

Area	Maintenance and Operations	
Description	The Wake County Public School System (WCPSS) has a multi-year initiative to adjust the budget for Maintenance and Operations (M&O) to the industry standard based on the Current Replacement Value (CRV). WCPSS is currently funded at 87.5 percent of the industry standard for maintenance, utilities, and operating capital. The plan began as a five-year implementation but has extended to a seven-year phase-in.	
Funding Formula	2021-22 CRV for M&O	\$ 4,200,000,000
	Times Industry Standard Percentage	3%
	Industry Standard for M&O Budgeting	<u>\$ 126,000,000</u>
	2021-22 M&O Budget:	\$ 110,252,075
	Percent of Industry Standard	87.5%
	2022-23 CRV for M&O:	\$ 4,417,478,910
	Times Industry Standard Percentage	3%
	Industry Standard for M&O Budgeting	<u>\$ 132,524,367</u>
	Less:	
	2021-22 M&O Budget:	\$ 110,252,075
	2022-23 M&O New Schools and School Changes Funding Request	<u>\$ 2,317,742</u>
	2022-23 Base Budget Adjusted for New Schools and School Changes	<u>\$ 112,569,817</u>
	Equals Adjustment Needed to Reach Industry Standard	<u><u>\$ 19,954,550</u></u>

Proposed Funding M&O requests funding over the next four years to bring M&O to industry standard. M&O requests \$3.0 million for 2022-23 and \$5.7 million the next three years.

Multi-Year Plan			
	Local	Federal	Total
Actual			
2019-20	\$ 2,500,000		\$ 2,500,000
2020-21	\$ 1,000,000		\$ 1,000,000
2021-22*	\$ (3,567,000)	\$ 13,567,000	\$ 10,000,000
Proposed			
2022-23	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
2023-24**	\$ 5,651,517		\$ 5,651,517
2024-25**	\$ 5,651,517		\$ 5,651,517
2025-26**	\$ 5,651,516		\$ 5,651,516
Total	\$ 21,887,550	\$ 11,567,000	\$ 33,454,550

*2021-22 includes a one-time adjustment of \$3.2 million.

** Subject to revision.

Deferred Operational Needs

Maintenance and Operations Formula Alignment

Proposed Funding Due to the pandemic, WCPSS used federal stabilization funds in 2021-22: \$10.4 million recurring and \$3.2 million one-time funds. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire. This request moves \$2.0 million of the \$10.4 million from one-time federal to local funds.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
M&O Budget		\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
Total	-	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000

Deferred Operational Needs

Instructional Support Technicians

Area	Technology
Description	The Wake County Public School System (WCPSS) added approximately 135,000 laptops and 6,000 iPads during the pandemic. In the coming years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology.
Funding Formula	According to the North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,956. The WCPSS ratio in 2018-19 was 1:7,714.
Proposed Funding	<p>The requested funding over six years will support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven ISTs were allotted each year instead of 13 and 14 respectively. This changes the total provided after six years to 54 instead of 61.</p> <p>Due to the COVID-19 pandemic, WCPSS used federal stabilization funds in 2021-22 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.</p>

Multi-Year Plan						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
2019-20	84.00	\$ 603,127			84.00	\$ 603,127
2020-21	84.00	\$ 614,884			84.00	\$ 614,884
2021-22			120.00	\$ 869,778	120.00	\$ 869,778
Proposed						
2022-23	120.00	\$ 960,237			120.00	\$ 960,237
2023-24	120.00	\$ 960,237			120.00	\$ 960,237
2024-25	120.00	\$ 960,237			120.00	\$ 960,237
Total	528.00	\$ 4,098,722	120.00	\$ 869,778	648.00	\$ 4,968,500

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
ISTs (positions)	120.00	\$ 921,937
Travel		22,060
Laptops (one-time cost)		16,240
Total	120.00	\$ 960,237

Removal of Prior Year One-Time Costs

One-Time Costs in 2021-22

Area	Systemwide
Description	<p>The Wake County Public School System (WCPSS) tracks one-time costs to remove the budget for the following school year. Some one-time costs occur every year and some costs are unique to the school year. One-time costs may occur as an appropriation of fund balance, identification of net local savings, or adjustments from other one-time revenue sources. This request removes one-time costs in 2021-22.</p> <p>Systemwide</p> <ul style="list-style-type: none">• 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 2020-21 to 2021-22.• Over/under savings: WCPSS sets aside any net savings identified during the year in the local budget in a separate account. WCPSS then removes the net savings from the base budget for the next fiscal year.• Special projects: The board of education approves an appropriation of funds for items reserved in funds balance for special projects on a one-time basis. In 2021-22, this included staff bonuses, average daily membership reconciliation, system upgrade, substitute teacher incentive pay, fire suppression for buses, textbook and digital content.• Other one-time costs in 2021-22 are listed on the next page. <p>Schools</p> <ul style="list-style-type: none">• Positions paid by individual school accounts: During 2021-22, 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 2022-23, 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: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. Position costs paid by carryover funds in 2021-22 are being removed.• Tuition program carryover funds: This adjustment reflects a reduction in carryover funds in tuition programs due to a decrease in revenue. Summer camps ended in the 2020-21 school year and all remaining carryover funds must be spent by June 30, 2022.• Early hires and professional learning: New schools receive funding for early hires and task assignment in the year prior to the school opening. This adjustment removes the funding and positions for the schools opening in 2022-23.
Strategic Objective	Learning & Teaching

Removal of Prior Year One-Time Costs

One-Time Costs in 2021-22

Budget Adjustments	Description	MOE	State	Local	Total
	Systemwide				
	Bonuses to Staff		\$	\$(27,802,972)	\$(27,802,972)
	Class Size Reserve	(965.88)		(6,000,000)	(6,000,000)
	Carryforward Purchase Orders			(4,357,077)	(4,357,077)
	Over/Under Savings			(2,890,199)	(2,890,199)
	Oracle Software and Support			(2,154,363)	(2,154,363)
	Fire Suppression for Buses			(1,800,000)	(1,800,000)
	Disposition of Fixed Assets			(423,204)	(423,204)
	Principal Bonuses		(372,039)		(372,039)
	Textbook and Digital Content	(12.00)		(361,940)	(361,940)
	Excess Magnet Funds			(299,200)	(299,200)
	Drivers Education Vehicles			(260,450)	(260,450)
	CTE Computers			(248,000)	(248,000)
	Evaluation and Research Tests			(170,000)	(170,000)
	Energy Service Company Project			(161,497)	(161,497)
	Interpreting Work LLC Contract			(153,600)	(153,600)
	Applicant Tracking System			(150,000)	(150,000)
	June Substitute Incentive Pay			(145,327)	(145,327)
	CTE Prior Year Invoices			(144,467)	(144,467)
	Testing and Scanning Reserve			(85,020)	(85,020)
	Digitize of Personnel Documents			(52,000)	(52,000)
	Postage for End of Grade			(50,000)	(50,000)
	Salary Audit			(8,165)	(8,165)
	Substitute Training for Central Services Employees			(1,975)	(1,975)
		(977.88)	\$ (372,039)	\$(47,719,456)	\$(48,091,495)
	Schools - Positions Paid by Individual School Accounts				
	Assistant Principal	(0.70)	\$	\$ (6,675)	\$ (6,675)
	Teachers	(35.00)		(176,934)	(176,934)
	Instructional Assistants	(109.00)		(239,584)	(239,584)
	Tutor Pay			(70,385)	(70,385)
	Clerical Assistant	(5.00)		(13,499)	(13,499)
	Substitute - Regular Absence			(3,211)	(3,211)
	Substitute - Staff Development			(5,540)	(5,540)
	Custodian	(2.60)		(6,945)	(6,945)
	Employer Matching Benefits			(120,749)	(120,749)
		(152.30)	\$ -	\$(643,522)	\$(643,522)

Removal of Prior Year One-Time Costs

One-Time Costs in 2021-22

Budget Adjustments	Description	MOE	State	Local	Total
	Schools - Tuition Programs				
	Before and After School Care	(2.00)	\$	\$ (22,487)	\$ (22,487)
	Pre-School	(4.00)		(14,115)	(14,115)
	Summer Camp			(30,289)	(30,289)
	Summer School Tuition			(1,125)	(1,125)
		(6.00)	\$ -	\$ (68,016)	\$ (68,016)
	Schools - Costs for New Schools				
	Early Hires and Professional Learning for New Schools	(62.00)	\$ (157,907)	\$ (529,769)	\$ (687,676)
		(62.00)	\$ (157,907)	\$ (529,769)	\$ (687,676)
	Total	(1,198.18)	\$ (529,946)	\$ (48,960,763)	\$ (49,490,709)

New or Expanding Program

Assistant Principal - Formula Change for High Schools

Area

Schools

Description

High school Assistant Principals (APs) support the principal in a myriad of duties; including, day-to-day operations, instructional and personnel operations of department-facilities-transportation; supervision of students during arrival, lunch, dismissal, and after-school events; observations; parent-student meetings; responding to discipline issues; and recruiting and retaining teachers. These major duties are essential to high schools.

Funding Formulas

2020-21 Formula	
Prior to Year 1 Implementation	
Number of Students	MOE
0 to 2,399	46
2,400 +	57

2021-22 Formula	
Year 1 (Implemented)	
Number of Students	MOE
0 to 1,499	47
1,500 to 2,499	58
2,500 +	69

New high schools will earn AP MOE by grade until they have students in all four grade levels (12 MOE + 12 MOE + 11 MOE + 11 MOE) to earn a minimum of 46 MOE.

Proposed Funding

The formula change is a two-year phase-in. Year one has been implemented. This request is for year two.

2022-23 Formula	
Year 2 (Proposed)	
Number of Students	MOE
0 to 1,499	47
1,500 to 1,999	58
2,000 to 2,499	69
2,500 to 2,999	80
11 MOE for each additional 500 students	

New high schools will earn AP MOE by grade until they have students in all four grade levels (12 MOE + 12 MOE + 12 MOE + 11 MOE) to earn a minimum of 47 MOE. If a new school enrollment exceeds the new high school formula, then the high school formula will apply.

Multi-Year Plan		
	Local	
	MOE	Cost
2021-22 (Actual)	233.00	\$ 1,655,378
2022-23 (Proposed)	176.00	\$ 1,727,162
Total	409.00	\$ 3,382,540

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Assistant Principals	176.00	\$ 1,727,162
Total	176.00	\$ 1,727,162

New or Expanding Program

Receptionist Positions at Schools

Area **Schools**

Description Currently, most traditional high schools are allotted clerical Months of Employment (MOE) but do not receive receptionist MOE (excludes schools that do not receive a clerical MOE allotment based on their school program/type). School-based receptionists consistently serve the school communities in the following capacities: initial customer service to all visitors and telephone inquiries, COVID-19 related roles and responsibilities, primary communication point and security screening point for the entirety of the school. Secondary roles for these individuals include: distributing medication and completing medical documentation, helping sick children (including those who have vomited and/or had toileting accidents), assisting injured children, helping students with diabetes, and helping children who have previously been sick. In schools with high Spanish-speaking populations, it is beneficial for receptionists to be bilingual and to frequently assist with translations between families and school staff.

Funding Formula To effectively meet customer service demands in schools, most, if not all, high schools use one allotted clerical assistant position to perform the duties of a receptionist. These clerical assistant MOE are grade 18. In addition, receptionist positions at Central Services are grade 19 and do not include the secondary responsibilities of directly serving students as listed above.

Proposed Funding This is year two of the two-year phase-in request to change the allotment formula for elementary and traditional high schools from one (10 MOE traditional schools/12 MOE year-round schools) clerical assistant position (grade 18) to one receptionist position (grade 19).

- 2021-22 -Elementary Schools Implemented (900 MOE traditional/324 MOE year-round)
- 2022-23 - High Schools, Early Colleges, College and Career and Leadership Academies (336 MOE - excludes schools that receive a set clerical allotment based on their school program/type)

Figures below are based on the estimate.

Multi-Year Plan	
	Local
2021-22 (Actual)	\$ 193,325
2022-23 (Proposed)	\$ 30,897
Total	\$ 224,222

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Receptionist - High Schools		\$ 30,897
Total	-	\$ 30,897

New or Expanding Program

New Magnet Schools Months of Employment and Non-Personnel Theme Support

Area	Chief of Schools
Description	District staff have presented the Wake County Board of Education with recommendations to support two new and two revised magnet schools in the 2022 Magnet Schools Assistance Program (MSAP) grant: Wake Forest Elementary, Wildwood Forest Elementary, Centennial Magnet Middle, and East Millbrook Magnet Middle. These schools will be included in the United States Department of Education Magnet Schools Assistance 2022 grant application.
Proposed Funding	To prepare for the phase-in of program implementation, teacher months of employment are requested to support the fidelity of theme embedment and marketing and recruitment supports, which would include facility upgrades such as new signage, and marketing support in targeted recruitment areas.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	50.00	\$ 314,820
Instructional Supplies and Materials		120,000
Contractual (professional development, upgrades etc.)		100,000
Laptops (one-time cost)		8,120
Total	50.00	\$ 542,940

New or Expanding Program

Wake Early College of Information and Biotechnologies

Area	Chief of Schools
Description	Wake Early College of Information and Biotechnologies is a Cooperative Innovative High School (CIHS) collaboration between the Wake County Public School System and Wake Technical Community College. The district submitted a CIHS application to the North Carolina Department of Public Instruction (NCDPI) and received approval in March 2022. The new school will begin accepting students in fall 2022. This funding request is to fund the new school with additional personnel needed as an early college high school and is consistent with all other early colleges in the district.
Proposed Funding	<p>Thirty Months of Employment (MOE) will support teaching and learning, and an additional 11 MOE will support an instructional coach/lead teacher who will also assist with marketing and recruitment.</p> <p>NCDPI normally provides \$180,000 in supplemental funding to a CIHS annually which covers textbooks, college fees, etc. In the case that the new school is not approved by NCDPI, staff is requesting the supplemental funding of \$180,000, which will fund one 10 MOE position.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	41.00	\$ 258,152
Instructional Coach	10.00	62,964
Technology and Supplies		36,036
Professional Development		35,000
Transportation		25,000
Textbooks		15,000
Copier		2,000
Communications		2,000
Field Trip Experiences		2,000
Total	51.00	\$ 438,152

New or Expanding Program

Athletics Staffing and School Allotment Expansion

Area	Academics
Description	The primary goals for this request are to provide a greater baseline of adequate supervision for athletic programs, equity within schools for all athletic programs, as well as equity across the district in funding for schools that may not have the same community support.
Funding Formula	<p>Athletic Trainer: 1 Month of Employment (MOE)</p> <p>Athletic Allotments: Middle - \$2,620; High - \$897 Centennial Middle, Moore Square Middle, alternative schools, early colleges, leadership academies, and Crossroads Flex do not receive this allotment.</p>
Proposed Funding	<p>Additional Half MOE for Each High School Head Athletic Trainer Athletic trainers are specialized health-care personnel who are specifically trained to help diagnose, treat, and prevent sports injuries in our school settings. Currently, 11 months of employment leaves the month of July when students are conditioning without the oversight of a certified athletic trainer. Heat-related illnesses for our unconditioned athletes are at a much higher risk due to severe weather during June and July. The need for a certified athletic trainer during preseason is a priority for reducing the risk and prevention of death(s) in athletics.</p> <p>The estimated total cost is \$71,800. The total cost is dependent on salary.</p> <p>Increase Middle and High School Athletic Allotments</p> <ul style="list-style-type: none"> • Middle School: Increase allotment from \$2,620 per school to \$5,000 per school. • High School: Increase allotment from \$897 per school to \$10,000 per school. <p>High schools use this money to pay for catastrophic insurance for athletes and to help cover costs of security. Middle schools use these funds as their primary money source in paying for many athletic costs such as equipment and officials.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Athletic Allotment (High)		\$ 227,575
Athletic Allotment (Middle)		85,680
Athletic Trainer	13.00	71,800
Total	13.00	\$ 385,055

New or Expanding Program

Limited English Proficiency (LEP) Assessment Technician

Area	Academics
Description	The English as a Second Language (ESL) Department, Center for International Enrollment (CIE) is not currently designed to meet post-pandemic district demands related to state and federally required Home Language Survey (HLS) and English Learner (EL) Identification processes.
Proposed Funding	<p>The Wake County Public School System (WCPSS) currently has two assessment technician positions. One additional assessment technician would allow for more efficient processes required for student enrollment, i.e., scheduling, administering, and scoring English Language Proficiency (ELP) screeners when a student's home language is not English.</p> <p>WCPSS enrolls more than 7,000 students each year who require CIE follow-up to determine home language. At least 4,000 of these students will have a home language other than English, thus an ELP screener administration. Due to pandemic dynamics in 2020-21 and 2021-22, a large portion of ELP screeners are now administered by ESL teachers after students enroll in schools.</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Assessment Technician	12.00	\$ 54,352
Laptop (one-time cost)		1,624
Total	12.00	\$ 55,976

New or Expanding Program

Performing Arts Program Expansion

Area	Academics
Description	There have been many conversations during COVID around production expenses. Schools are either losing money because a show was cancelled or not having funds to secure the rights to a play or musical.
Proposed Funding	<p>Production Expenses: Funds are requested for every high school and middle school (\$5,000 per high school and \$2,500 per middle school) to offset the cost of school productions including royalty costs, which have increased substantially over the past year.</p> <ul style="list-style-type: none"> • \$5,000 * 25 high schools = \$125,000 • \$2,500 * 38 middle schools = \$95,000 <p>This would be a line item that would be managed by the principal and the arts department chair. This is a new request that will be recurring every year.</p> <p>United Arts Council of Raleigh and Wake County: This organization is our primary partner in the work with the school system through: Artists in Schools, Wheels on the Bus Grants, Pieces of Gold/Gifts of Gold. The last increase was in 2013 from \$40,000 to \$42,000. Since that time, the number of schools and services has increased. An increase of \$8,000 for a total of \$50,000 is requested as a recurring expense.</p> <p>North Carolina Symphony: The Wake County Public School System contributes \$20,000 on an annual basis to the NC Symphony contract. Staff recommends an increase of \$125,000 to ensure steady, reliable funding for the Symphony's Wake County Music Education Program, of which full-orchestra music education concerts are the centerpiece, guaranteeing that this program will continue in perpetuity for all Wake County fourth-grade students.</p>
Strategic Objectives	Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
North Carolina Symphony		\$ 125,000
Production Expenses: High Schools		125,000
Production Expenses: Middle Schools		95,000
United Arts Council		8,000
Total	-	\$ 353,000

New or Expanding Program

Regional High School Academically Intellectually Gifted Coordinators

Area

Academics

Description

Article 9B is the current legislation mandating identification and services for gifted education K-12. According to the fall headcount in PowerSchool, there are 23,017 students identified as gifted in the Wake County Public School System (WCPSS). Of those students, 10,738 are in grades 9th-12th. Currently, high schools do not have school-based support for the over 10,000 identified students. This year, the Division of Advanced Learning in Gifted Education (DALGE) has modified the six program standards with an increased emphasis on K-12 support for gifted students. Each year the division provides feedback and mentions the need for high school level support for gifted students.

Proposed Funding

We would like to recommend four Academically or Intellectually Gifted (AIG) coordinator positions that will serve high schools in all nine regions. This school-based position will provide the following supports for AIG students:

- Advanced course placement for identified and TD students (AP, Honors, CTE)
- Identify students in 9th-12th grade as gifted
- Support participation in College and Career Promise
- Encourage student participation in Governor school
- Monitor and support identified students who are off cohort
- Provide access to behavioral health supports
- Provide information and exposure for post-secondary experiences
- These positions will be school-based that report to Intervention and Advanced Learning Services

This will be a multi-year funding request which will add one 12-month position per year from 2022 through 2026 resulting in 48 Months of Employment (MOE). The total projected cost after four years will be \$302,536.

Multi-Year Plan		
Proposed	MOE	Local
2022-23	12.00	\$ 75,634
2023-24	12.00	75,634
2024-25	12.00	75,634
2025-26	12.00	75,634
Total	48.00	\$ 302,536

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
AIG Coordinator	12.00	\$ 74,010
Laptop (one-time cost)		1,624
Total	12.00	\$ 75,634

New or Expanding Program

Compliance Specialist - Student Due Process

Area Student Services

Description This compliance reporting specialist role is an essential position that is mission critical to maintain the numerous processes to support all school administrators, families, and central office staff on the numerous legal and policy requirements for due process. This position directly ensures that the school system's out-of-school suspension notices are compliant to support student success and avoid any undue legal burden of non-compliance in suspension notices, which is a major part of our binding Office of Civil Rights (OCR) resolution agreement. This position is tasked with reviewing roughly 12,000 notices a year and several additional thousand incidents in our referral system.

We have a strict timeline to complete the needs of the OCR resolution where the work and problem solving are happening immediately. This position is vital to meeting our deadlines to ensure compliance and data needs.

Proposed Funding Add a compliance specialist. This position will be funded with existing Disadvantaged Student Supplemental Funding (DSSF) funds. The laptop is a one-time local request.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Compliance Specialist	12.00	\$ 57,642
Supplies - DSSF		(59,266)
Laptop (one-time cost)		1,624
Total	12.00	\$ -

New or Expanding Program

Coordinating Teacher - Alternative Education

Area	Student Services
Description	This is a critical position to comply with the Office of Civil Rights expectations regarding proactive measures in responding to adverse student behavior. This position will lead the Alternative Learning Center (ALC) teacher professional learning teams to develop best practices for re-teaching decision making with a goal of improving student behaviors resulting in reduced student out-of-school suspension and increased seat time within core classrooms. This position will monitor and analyze ALC, in-school suspension, various alternative learning programs, and recidivism data for Alternative Education to guide informed decision making ensuring no unlawful discrimination occurs through disciplinary practices within the Wake County Public School System.
Proposed Funding	Add a coordinating teacher. This position will be funded with existing Disadvantaged Student Supplemental Funding (DSSF) funds. The laptop is a one-time local request.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Coordinating Teacher	12.00	\$ 74,011
Supplies - DSSF		(75,635)
Laptop (one-time cost)		1,624
Total	12.00	\$ -

New or Expanding Program

Behavioral Health Supports

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.

Demonstrated Need: The Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults. ACE indicators are physical, sexual, and emotional abuse, physical and emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation/divorce, and incarcerated household member. Other barriers are homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges.

Child Protective Services (CPS) Referrals	821
Homelessness	4,076
Foster Care Placement	785
Self-Injury	139
Suicide Screenings/Suicides	658
Threat Assessments	102
Behavior Incidents	6,867
Short-Term Suspensions	642
Long-Term Suspensions/Expulsions	2/1
ACE Referrals (Did not operate due to COVID)	0

This is now a seven-year plan for expanding behavioral health supports. The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

	Multi-Year Plan							
	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
Actual								
2019-20	270	\$ 1.7 m	86	\$ 0.9 m			356	\$ 2.6 m
2020-21					310	\$ 2.3 m	310	\$ 2.3 m
2021-22					1,017	\$ 8.0 m	1,017	\$ 8.0 m
Proposed								
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
2023-24			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2024-25			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2025-26			1,016	\$ 8.0 m			1,016	\$ 8.0 m
Total	270	\$ 1.7 m	3,134	\$ 24.9 m	1,421	\$ 11.2 m	4,825	\$ 37.8 m

New or Expanding Program

Behavioral Health Supports

Proposed Funding An increase of 34 Months of Employment (MOE) for school social workers and 60 MOE (five central administrator positions) to oversee program compliance and program administration. The new positions will be funded using Elementary and Secondary School Emergency Relief (ESSER) II funds for 2022-23.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local	Federal	Total
Social Workers	34.00	\$	\$ 268,932	\$ 268,932
Director - Intensive Supports	12.00		120,175	120,175
Director - Health Services Compliance	12.00		120,175	120,175
Director - School Health	12.00		120,175	120,175
Senior Administrator CAAS	12.00		112,796	112,796
Crisis Response Specialist	12.00		93,371	93,371
Laptops (one-time cost)		12,992		12,992
Travel			6,000	6,000
Supplies and Materials			1,500	1,500
Total	94.00	\$ 12,992	\$ 843,124	\$ 856,116

New or Expanding Program

Administrator - Communications (Internal)

Area	Communications
Description	<p>This request supports the district's Human Capital objective by expanding resources for WakeConnect, our intranet platform, that serves as the central hub of information for the 20,000+ staff members. WakeConnect is also used to create, distribute, and track engagement for all Wake County Public School System (WCPSS) internal email newsletters.</p> <p>WakeConnect usage in 2021:</p> <ul style="list-style-type: none"> • 4.64 million total content views • Visits from 25,000 unique users (almost every employee) • 1,200 new blog posts • 2,418 questions/comments posted • 158 WCPSS employee news emails sent via WakeConnect • 73 WCPSS principal update emails sent via WakeConnect • 34 emails to stand-alone groups
Proposed Funding	<p>The Communications team has a critical need for an administrator position that will support the daily tasks of updating current and developing new content for WakeConnect. This administrator position will manage all conversation channels and collaborative team sites, and support the setup, distribution, and tracking of employee messages sent through the Broadcast Center. This position also will support our employee-focused @WCPSSTeam social media channels and provide additional support to senior administrators as they implement internal communications plans for Central Services stakeholders.</p>
Strategic Objectives	Human Capital and Community Engagement

Budget Adjustments

Description	MOE	Local
Administrator	12.00	\$ 91,361
Laptops (one-time cost)		1,624
Total	12.00	\$ 92,985

New or Expanding Program

Talking Points

Area	Communications
Description	<p>TalkingPoints is a two-way, multi-lingual platform that allows teachers and parents to communicate in over 100 languages. Teachers use a web or mobile application to send messages to parents who receive them in their home languages as text messages or through the parent mobile app. Parents can reply in their own languages and TalkingPoints will automatically translate it to English for teachers. The software syncs directly to parent contact information in PowerSchool.</p> <p>Principals and assistant principals have requested to gain access to messaging in TalkingPoints. Currently, school administrators only have access to oversee messages being sent between parents and teachers.</p>
Proposed Funding	<p>To give two-way communication access to school administrators, there is a \$40,000 increase in price for the 2022-23 school year. Title IV currently provides \$260,000 for the districtwide Talking Points subscription.</p> <p>This add on will give school administrators direct contact with families in their home language. With two-way communication, administrators can quickly answer parent questions and concerns.</p> <p>School administrators who have used this tool have said they have seen an increase in response rates from families. This aligns with the strategic plan's community engagement goal.</p>
Strategic Objective	Community Engagement

Budget Adjustments

Description	MOE	Local
Talking Points		\$ 40,000
Total	-	\$ 40,000

New or Expanding Program

Exceptional Children (EC) Case Managers

Area	Transportation
Description	EC case managers are responsible for working directly with families and vendors to ensure that escalated concerns from parents and school administrators are investigated and resolved in a timely manner. EC case managers effectively act as a liaison between vendors, families, and school administrators. Additionally, EC case managers assist with monitoring EC customer service concerns that are sent from various communication channels (i.e., Twitter, Facebook, Wake County Public School System Communications, etc.).
Proposed Funding	Add two EC case manager positions to continue to meet the customer service needs and demands of the EC operations' area.
Strategic Objective	Learning & Teaching

Budget Adjustments	Description	MOE	Local
	EC Case Managers	24.00	\$ 111,448
	Laptops (one-time cost)		3,248
	Total	24.00	\$ 114,696

New or Expanding Program

Processing Technician - Talent Acquisition

Area Human Resources

Description The processing technician in the Talent Acquisition section of Human Resources (HR) processes leaves, new hires, rehires, resignations, transfers, and other changes for 25 schools. The processor is the link between the senior administrator and the Oracle Processing Team (OPT) and is responsible for making sure candidates receive new hire letters, are scheduled for orientation, and are processed by OPT. To process a leave, they are responsible for receiving leave requests, making sure proper documentation is present that qualifies the employee for leave, creating a preliminary leave calendar, receiving documentation to verify the leave is taking place, re-creating the leave calendar based upon actual needs of the employee, sending confirmation letters to the employee, notifying payroll of the leave details, emailing back and forth with leave information, answering leave questions, and closing out the leave when it is completed.

Our nine processing technicians processed over 1,600 regular leaves and an additional 1,461 COVID leaves in 2020-21. As of February 2022, they have already exceeded 1,600 leaves for the current school year. While the number of employees in the district has grown, we have not added a new processing technician position since 2015.

Proposed Funding In addition to supporting the typical work of a processing technician, the additional position would support our orientation manager, who has onboarded over 3,100 new hires since July 2021.

The work of HR processing technicians has a direct impact on new hires and current employees. Adding an additional position would improve efficiency and customer service to schools, departments, and individual employees.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Processing Technician	12.00	\$ 55,447
Laptop (one-time cost)		1,624
Total	12.00	\$ 57,071

New or Expanding Program

Return to Work Coordinator

Area Human Resources

Description This position would oversee processes to return employees to work following Workers' Compensation (WC) injuries. The position would also work to create/implement a light duty program to coordinate and identify positions that could be used to help employees transition back to work when they could not fulfill the requirements of their regular position. Although we currently have a position entitled Return to Work (RTW) coordinator, the employee in that position serves in a broader role as the WC supervisor and cannot dedicate the time needed to fully implement return to work and the creation and implementation of a light duty program.

Proposed Funding Having an employee dedicated to RTW duties (rather than splitting supervisory and RTW duties) will likely result in potential savings to the school system. One study cited by the Rand Institute found that RTW workers' compensation programs reduces the duration of injury-related absences by 3.6 weeks and for employees with permanent disabilities, by 12.6 weeks, making the programs cost-effective for large, self-insured employers.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
RTW Coordinator	12.00	\$ 65,047
Laptop (one-time cost)		1,624
Total	12.00	\$ 66,671

New or Expanding Program

Senior Administrator - Investigations - Employee Relations

Area Human Resources

Description Employee Relations is seeking a fourth full-time investigator to handle and review misconduct claims. Currently, there are three full-time investigators who investigate misconduct and discrimination/harassment claims and who handle all criminal record checks for employee applicants, contractor applicants, and volunteers.

Over a 14-year period, the number of schools increased from 147 (2006-07) to 194 (2020-21) and the number of employees increased by approximately 3,000. During this time, Employee Relations only added one position to handle investigations of employees. However, that person did not increase capacity, but instead, pulled investigative responsibilities from two other positions that were conducting investigations in addition to their regular responsibilities. Additionally, the adoption of policy 1710, our discrimination/harassment policy, has significantly increased the number of cases that are reviewed by the investigators beyond normal misconduct cases.

Proposed Funding We have been able to divide our caseloads so that one investigator covers schools in three district areas. However, we would be able to provide more timely support by dividing this further to two areas per investigator, rather than three areas per investigator.

Statistics:

- Investigators average up to five new cases per day and many more calls for just counseling on issues.
- Investigations may involve multiple witnesses including alleged victim, accused, students, and staff.
 - Average of five to over 20 witnesses per case, depending on the complexity of the case.
- Investigators reviewed criminal record checks for employees and contractor applicants as well as for volunteers. In recent years, this has included at least 16,000 volunteers and 6,000 employee/contractor applicants annually.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 101,918
Laptop (one-time cost)		1,624
Total	12.00	\$ 103,542

New or Expanding Program

Senior Administrator - Salary Administration and Compensation

Area Human Resources

Description Resignations are increasing and position openings are going unfilled for longer periods. Wake County Public School System (WCPSS) Human Resources strives to respond to the significant challenges of attracting new hires and keeping current employees during this nationwide Great Resignation.

Proposed Funding As WCPSS considers a variety of strategies to provide better compensation and ease the burden on employees struggling with more work and responsibilities, this position will provide timely response to those efforts in some of the following ways:

1. Support for the compensation review process and compensation special projects, includes writing/updating job descriptions and gathering/analyzing market information.
2. Salary administration for Restart schools, includes numerous requests for off-scale salaries.
3. Management of signing bonuses and other district bonus payments, including reporting, file preparation, and submissions to Payroll.
4. Review and approval of requests for planning period coverage stipends.
5. Coordination with Budget on position conversions for International Faculty Exchange (IFE) positions and other positions using North Carolina Department of Public Instruction (NCDPI) dollar allotments.
6. Oversight of extra duty salary schedules.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 101,918
Laptop (one-time cost)		1,624
Total	12.00	\$ 103,542

New or Expanding Program

Volunteer Coordinator

Area	Human Resources
Description	<p>Employee Relations took over the responsibility for running volunteer Criminal Record Checks (CRC) in 2010. We currently have over 50,000 volunteers in our CRC system.</p> <p>Because responsibility for volunteers is not clearly designated to any particular department, Employee Relations has also taken on additional responsibilities such as the following:</p> <ul style="list-style-type: none"> • Reviewing/implementing modifications to board policies related to volunteers. • Overseeing creation of a volunteer agreement consistent with recent board policy changes. • Determining what type of volunteer activities could be conducted during the pandemic. • Determining whether students should be permitted to volunteer and what background checks should be performed on student volunteers (from within and outside of the Wake County Public School System). • Identifying training for volunteers to comply with board policy requirements. • Coordinating with other departments regarding volunteers, as needed. • Most recently, assisting with the crafting of processes, forms, and communication for state employee volunteers to help implement the Governor’s executive order.

Proposed Funding The activities related to volunteers are not a part of traditional Employee Relations responsibilities but require a significant amount of time from staff members, including the senior director, a senior administrator, and a processing technician – pulling them away from their normal responsibilities. To the extent that Employee Relations is going to be responsible for implementing responsibilities regarding volunteers, we need a volunteer coordinator who can oversee these functions.

Strategic Objective Human Capital

Budget Adjustments	Description	MOE	Local
	Volunteer Coordinator	12.00	\$ 65,047
	Laptop (one-time cost)		1,624
	Total	12.00	\$ 66,671

New or Expanding Program

Workers' Compensation Processing Technician - Employee Relations

Area Human Resources

Description

This position would provide processing and claims support for our Worker's Compensation (WC) program. For the last four years, the functions of this position have been done by a full-time temporary worker. It is crucial to have a Wake County Public School System (WCPSS) employee in this staff so that we are not consistently dealing with turnover and loss of knowledge/training time.

Currently, WCPSS has two staff members who support WC: the return to work coordinator (who serves as supervisor of the day-to-day WC operations) and a processing technician. The number of employees who handle WC has not increased in almost 14 years, even though the number of schools in the school system has increased by 41 and the number of employees has increased by almost 3,000. Additionally, from 2009 to 2018, the indemnity claims (which are the most complex claims) increased by 104 percent. From 2009 to 2014, report-only claims also increased by 104 percent.

Comparing data from other school systems demonstrates the need to increase our WC staff:

School District	Number of Employees	Number of Schools	Number of WC Staff Members
Forsyth County Schools	11,400	86	3
Guilford County Schools	10,033	122	3
Cumberland County Schools	6,012	89	3
New Hanover County Schools	3,449	43	3
WCPSS	20,000	195	2

Proposed Funding

The volume of work and the limited staff members has negatively impacted our ability to retain WC staff and to do our job efficiently. An additional processing technician will help ease the burdens related to this essential function for the school system.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
WC Processing Technician	12.00	\$ 55,447
Laptop (one-time cost)		1,624
Total	12.00	\$ 57,071

New or Expanding Program

Contract Specialist Administrator

Area	Technology
Description	The Technology Resource Department is requesting additional staff to help create and review the increasing number of contracts, requests for proposals, requests for quotes, and data security agreements for all educationally approved software and technology hardware in the district. The increased use of technology throughout the district has opened the door for collaboration with other departments and they turn to Technology staff as subject matter experts in reviewing items that incorporate the use of technology hardware and software being purchased by their own departments.
Proposed Funding	Add a contract specialist administrator to provide subject matter expertise and to help move the processes forward in a timely manner, minimizing impact on learning and teaching.
Strategic Objectives	Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Contract Administrator	12.00	\$ 100,652
Laptop (one-time cost)		1,624
Total	12.00	\$ 102,276

New or Expanding Program

Digital Learning Coordinator

Area	Technology
Description	As the district has placed more focus on personalized and blended learning, particularly through the increased use of Learning Management Systems (Canvas/Google Classroom), there is increased need for both instructional and technical support for those systems, including collaboration with the Curriculum Department and digital curriculum development.
Proposed Funding	<p>We currently have one Digital Learning Coordinator (DLC) serving all of Central Services and would like to expand to have two DLCs service the needs of the Academics, Curriculum, Magnet, and Special Education departments. Among other duties, this employee would share in the responsibilities of:</p> <ul style="list-style-type: none"> • Serving on K-12 curriculum implementation teams • Planning and facilitating trainings about Canvas Blueprint courses for Instructional Facilitators and other Central Services users • Co-creating sessions for district professional learning days • Recommending and recruiting teacher leader facilitators for district professional learning sessions • Participating with a team to present at convergence professional learning symposium for school library coordinators • Advocating for digital assessments for curriculum areas • Creating Canvas Blueprint courses, including digital assessments and digital activities aligned to curriculum • Creating digital options for performance tasks to enhance curriculum and post them in appropriate Learning Central courses <p>In addition, we would like to request that the current DLC for Central Services be moved from 10 Months of Employment (MOE) to 12 MOE, so the total ask is 14 additional MOE (12 for the new DLC, two additional for the current DLC).</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Digital Learning Coordinator	14.00	\$ 85,056
Laptop (one-time cost)		1,624
Total	14.00	\$ 86,680

New or Expanding Program

Enterprise Solutions Architect

Area Technology

Description The Enterprise Architecture (EA) team has the need for an individual that will be responsible for strategic planning, ideation through implementation, ensuring alignment of technology with the strategic goals of the district, problem identification and solution implementation, systems integration and sustainability planning, and governance and interoperability planning.

This individual will have a deep working knowledge of systems integration best practices, information security principles, identity management and provisioning, stakeholder engagement/ management, technical environments that include server specifications and operating systems, development languages, and guiding larger technology efforts and projects.

In addition, the individual will have strong technical writing and illustrating to produce complex technical documentation and reports, a deep understanding of industry standard development and project management models such as the Software Development Life Cycle (SDLC) and the Project Management Body of Knowledge (PMBOK), and the ability to identify and document system integrations, collect and merge data from multiple data sources and systems, and communicate dependencies.

This funding request is the direct result of growth and the constant demand for services and support to other departments to promote their digital transformation requiring staff to request this increase. Human capital constraints will impede the strategic planning for the district resulting in decreased efficiencies, increased costs and will negatively impact learning and teaching as well as districtwide operations.

Proposed Funding Add an enterprise solutions architect within the EA team.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Enterprise Solutions Architect	12.00	\$ 170,565
Laptop (one-time cost)		1,624
Total	12.00	\$ 172,189

New or Expanding Program

Information Security Analysts

Area	Technology
Description	<p>Schools are an increasing target for cybercriminals. The district has seen phishing and other attacks skyrocket. One successful cyber-attack could be enough to stop teaching and learning.</p> <p>This link provides more information: https://edscoop.com/cyber-incidents-k12-schools-expected-rise-86-percent/.</p> <p>The information security analyst will be part of the Information Security team that monitors the confidentiality, integrity, and security of Wake County Public School System (WCPSS) systems. Responsibilities of this position will include:</p> <ul style="list-style-type: none"> • Monitoring and uncovering security vulnerabilities on our servers. • Assisting the team to detect, confirm, contain, remediate, and recover from any form of attack or breaches on WCPSS systems or data • Supporting the WCPSS data loss prevention systems and processes that ensure WCPSS classified data is stored, processed, and transmitted in approved secure manners. • Supporting the Data Loss Prevention for Google Apps for Education which stores over 100TB of data in the WCPSS Google domain with 7.3M external shares in the past six months alone. • Managing the security review portion of the software review process. This process ensures that third party vendors protect the privacy and security of WCPSS student and staff data with the appropriate logical, physical, and administrative controls.
Proposed Funding	Add two information security analysts within the Information Security team.
Strategic Objective	Human Capital
Budget Adjustments	

Description	MOE	Local
Information Security Analysts	24.00	\$ 254,832
Laptops (one-time cost)		3,248
Total	24.00	\$ 258,080

CARES Act - CRF, GEER, ESSER I

Coronavirus Relief Fund (CRF) - Wake County Government

Area Systemwide

Description The CRF is part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020.

Wake County government received federal CARES Act CRF funding. The commissioners provided the Wake County Public School System (WCPSS) with \$14.1 million in 2019-20 and \$15.0 million in 2020-21 of their federal CARES Act CRF dollars. These resources provided 50,000 student devices to facilitate remote learning, personal protective equipment, sanitation and cleaning supplies, barriers, signage, and MERV 13 filters. The funds also supported the child nutrition feeding program and provided student connectivity.

This adjustment removes carryover funds used to purchase personal protective equipment.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (220,960)
Total	-	\$ (220,960)

CARES Act - CRF, GEER, ESSER I

Coronavirus Relief Fund (CRF) - Exceptional Children Extended School Year

Area Academic Advancement

Description The Wake County Public School System (WCPSS) received funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act via state allotments from the North Carolina Department of Public Instruction (NCDPI). These resources appear as a state source in the State Public School Fund even though the source is federal dollars.

This allotment supported extraordinary costs associated with providing extended school year services or future services, as appropriate, for exceptional children who qualify for these services due to the impacts of COVID-19.

This adjustment removes carryover funds that expired on December 31, 2021.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Supplies and Materials		\$ (460,982)
Purchased Services		(128,467)
Additional Responsibility Stipend		(9,970)
Employer Provided Benefits		(2,879)
Total	-	\$ (602,298)

CARES Act - CRF, GEER, ESSER I

Coronavirus Relief Fund (CRF) - School Health Support

Area Academic Advancement

Description The Wake County Public School System (WCPSS) received funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act via state allotments from the North Carolina Department of Public Instruction (NCDPI). These resources appear as a state source in the State Public School Fund even though the source is federal dollars.

This allotment provided funding for additional contracted physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.

This adjustment removes carryover funds that expired on December 31, 2021.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Purchased Services		\$ (432,829)
Total	-	\$ (432,829)

CARES Act - CRF, GEER, ESSER I

GEER - Specialized Instructional Support Personnel for COVID-19 Response

Area Academic Advancement

Description The Governor's Emergency Education Relief (GEER) fund provides funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services. Funds are available through September 30, 2022.

Carryover funds are expected to be expended by September 30, 2022. This grant is currently supporting 165 counselor Months of Employment (MOE). There is a request for Elementary and Secondary School Emergency Relief (ESSER) II funds to maintain the existing counselor positions on the Behavioral Health Supports Continuation funding request in the Program Continuity category.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (74,497)
Indirect Cost		(39,827)
Unbudgeted Funds		(14,147)
Total	-	\$ (128,471)

CARES Act - CRF, GEER, ESSER I

GEER - Supplemental Instructional Services

Area Academic Advancement

Description

The Governor's Emergency Education Relief (GEER) fund is part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020.

In 2020-21, the Wake County Public School System (WCPSS) received \$1.65 million of GEER funding for supplemental instructional services to support the academic needs of at-risk students, students in poverty, and students with disabilities through additional in-school instructional support.

Funds are available through September 30, 2022. Carryover funds are expected to be expended by September 30, 2022.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Instructional Support Specialist	(242.00)	\$ (497,007)
Tutorial Pay and Benefits		(978,995)
Indirect Cost		(47,173)
Unbudgeted Funds		(1)
Total	(242.00)	\$ (1,523,176)

CARES Act - CRF, GEER, ESSER I

ESSER I - Digital Curricula

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

ESSER I - Digital Curricula funding is for subscriptions to high quality, North Carolina standards aligned digital curriculum packages.

ESSER I funds are available through September 30, 2022. Funds are expected to be expended by June 30, 2022.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (1,124,229)
Indirect Cost		(35,930)
Total	-	\$ (1,160,159)

CARES Act - CRF, GEER, ESSER I

ESSER I - Exceptional Children Grants

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

This grant is for supporting extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19 for exceptional children who qualify for these services.

Unspent funds will carry over to 2022-23 and are available through September 30, 2022.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (199,980)
Supplies and Materials		(93,979)
Tutorial Pay		(51,285)
Additional Responsibility Stipend		(35,521)
Employer Provided Benefits		(25,123)
Indirect Cost		(6,395)
Unbudgeted Funds		515
Total	-	\$ (411,768)

CARES Act - CRF, GEER, ESSER I

ESSER I - K-12 Emergency Relief Fund

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

Funds were used to support one-year, non-recurring costs in response to the COVID-19 pandemic:

- Virtual Academy
- Summer Learning (2021)
- Personal Protective Equipment (PPE) and Custodial Services
- Technology Services Devices
- Unfunded Legislative Bonuses

ESSER I funds are available through September 30, 2022. Funds are expected to be expended by June 30, 2022.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Teachers - Special Programs - Virtual Academy	(280.00)	\$ (1,339,604)
Coordinating Teachers - Virtual Academy	(150.00)	(806,219)
Targeted Assistance	(45.50)	(326,646)
Salaries and Benefits - Summer School		(11,261,429)
Salaries		(2,806,625)
Purchased Services		(2,412,974)
Supplies and Materials		(1,729,338)
Indirect Cost		(626,122)
Employer Provided Benefits		(279,212)
Total	(475.50)	\$ (21,588,169)

CARES Act - CRF, GEER, ESSER I

ESSER I - Learning Management System

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

The ESSER I - Learning Management System funding was used for learning management system licenses. Funds are available through September 30, 2022, and are expected to be expended by June 30, 2022.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Computer Software and Supplies		\$ (528,255)
Indirect Cost		(16,883)
Total	-	\$ (545,138)

CARES Act - CRF, GEER, ESSER I

ESSER I - Innovative Childcare and Remote Extended Support (ICARES)

Area Communications

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

Funds were provided to allow possible partnerships with community organizations to provide supervised care for Pre-K-8 students without at-home supervision available on remote learning days based on a developed process in response to COVID-19 impacts.

ESSER I - Innovative Childcare and Remote Extended Support (ICARES) is one-time funding used to support Scholastic School Centers with the YMCA of Raleigh and grant evaluation dollars.

Funds are available through September 30, 2022, and carryover funds are expected to be expended by June 30, 2022.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (232,532)
Total	-	\$ (232,532)

CARES Act - CRF, GEER, ESSER I

Coronavirus Relief Fund (CRF) - School Nutrition

Area

Child Nutrition

Description

The Wake County Public School System (WCPSS) received funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act via state allotments from the North Carolina Department of Public Instruction (NCDPI). These resources appear as a state source in the State Public School Fund even though the source is federal dollars.

This allotment provided funding for school nutrition services in response to COVID-19 by public school units participating in the National School Lunch Program or School Breakfast Program.

This adjustment removes carryover funds that expired on December 31, 2021.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Food Processing Supplies		\$ (104,941)
Total	-	\$ (104,941)

CRRSA - ESSER II

ESSER II - Competency-Based Assessment

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) II fund, authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, is intended to assist eligible public school units during the coronavirus pandemic.

This grant provides funds for a single competency-based assessment per grade and subject for students in grades kindergarten through eight that may be taken at the beginning of the program and at the conclusion of the program.

Unspent funds will carry over to 2022-23 and are available through September 30, 2023.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Computer Software and Supplies		\$ (219,794)
Unbudgeted Funds		22,729
Total	-	\$ (197,065)

CRRSA - ESSER II

ESSER II - Instructional Support Contract

Area Academic Advancement

Description The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law December 27, 2020, and provides funding for the Elementary and Secondary School Emergency Relief (ESSER) II fund.

The intent of ESSER II - Instructional Support Contract funds is to provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services. This grant was part of the state reserve portion of ESSER II and was authorized by the State Board of Education.

Unspent funds will carry over to 2022-23 and are available through September 30, 2023.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (200,000)
Total	-	\$ (200,000)

CRRSA - ESSER II

ESSER II - Supplemental - K-12 Emergency Relief Fund

Area Academic Advancement

Description

The Elementary and Secondary School (K-12) Emergency Relief (ESSER) II fund, authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, is intended to assist eligible public school units during the coronavirus pandemic. ESSER II funds are similar to the ESSER I - K-12 Emergency Relief Fund. The North Carolina Department of Public Instruction distributed ESSER II federal funds based on the proportion of Title I. The Wake County Public School System (WCPSS) received \$96.0 million. The permissible use is very broad.

WCPSS used ESSER II funds to replenish base budget reductions from fall 2020 that impacted district operations and for increased costs to support interrupted learning, mental health and personal protection-related costs due to the pandemic, and education stabilization.

The grant is available through September 30, 2023. ESSER II funds will support year two instructional support technician positions to address interrupted learning, behavioral health positions, restored funding/permanent building substitutes, personal protection equipment, and indirect costs.

This adjustment reduces one-time costs for summer learning and virtual academies, adjusts salaries and benefits, and shows recurring position costs for fiscal compliance, custodial disinfectant cleaning, maintenance and operations, and utility district costs moving to ESSER III. In addition, \$2.0 million in maintenance and operations costs is shifting to local.

The following costs are shifting from ESSER II to ESSER III for 2022-23:

Custodial Contract	\$	6,680,689
Maintenance Costs		6,333,156
Utilities		2,750,000
Senior Administrator Position		105,382
	\$	15,869,227

ESSER II will continue to support the following in 2022-23:

- Restoration of substitute funding
- Building substitutes
- Instructional support technicians
- Behavioral health positions
- Personal Protective Equipment (PPE) supplies

The following one-time costs in 2021-22 are being removed:

- Additional assistant principal months of employment for schools
- Virtual Academy (teachers, clerical staff, planning pay, and North Carolina Virtual Public School costs)
- Summer learning (extended contracts)
- Recruitment/Retention bonus payments (special education teachers and instructional assistants)

The Building Substitutes funding request in the New Schools and School Changes category includes ESSER II funds.

Strategic Objective Learning & Teaching

CRRSA - ESSER II

ESSER II - Supplemental - K-12 Emergency Relief Fund

Budget Adjustments	Description	MOE	Federal
	Summer Learning		\$ (25,430,052)
	Maintenance and Operations		
	Contracted Repairs and Maintenance - Land and Buildings		(13,768,624)
	Supplies		(1,945,221)
	Repair Parts, Materials, and Related Labor, Grease and Anti-Freeze		(500,000)
	Utilities		
	Public Utilities - Electric Services		(2,300,000)
	Public Utilities - Waste Management		(250,000)
	Public Utilities - Water and Sewer		(200,000)
	Virtual Academy		
	Teachers	(1,537.50)	(11,509,547)
	Instructional Assistant	(300.00)	(1,037,297)
	Additional Responsibility Stipend		(854,208)
	Assistant Principals	(44.00)	(403,637)
	Office Support	(20.00)	(72,940)
	Transportation		
	Gas/Diesel Fuel		(658,914)
	Repair Parts, Materials, and Related Labor, Grease and Anti-Freeze		(91,086)
	Assistant Principals - Additional MOE	(268.00)	(2,458,514)
	Bonus Pay (not subject to retirement)		(785,468)
	Senior Administrator to ESSER III	(12.00)	(105,383)
	Other		
	Unbudgeted Funds		(5,258,084)
	Indirect Cost		(1,912,501)
	Supplies and Materials		(17,500)
	Travel Reimbursement		(2,000)
	Salaries		756,635
	Employer Provided Benefits		921,985
	Total	(2,181.50)	\$ (67,882,356)

ARP Act - ESSER III

State Fiscal Recovery Fund Premium Pay Bonus

Area

Systemwide

Description

Section 39.2 of the Appropriations Act of 2021 authorized the payment of a one-time, lump-sum bonus to all permanent state employees using funds from the State Fiscal Recovery Fund. The amount of the bonus provided to any individual employee is dependent on the employee's gross salary; all employees are to be provided a \$1,000 bonus, while employees whose gross salary is less than \$75,000 are to be provided an additional \$500 bonus (for a total bonus of \$1,500).

The State Fiscal Recovery Fund Premium Pay Bonus is for all permanent state employees regardless of funding source who were employed on December 1, 2021.

These bonuses are funded through the State Fiscal Recovery Fund, which are federal COVID relief funds appropriated through the American Rescue Plan (ARP) Act.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	State
Bonus (not subject to retirement)		\$ (28,759,980)
Social Security		(2,124,630)
Total	-	\$ (30,884,610)

ARP Act - ESSER III

ESSER III - Teacher Bonuses

Area Systemwide

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) III fund, authorized by Section 2001 of the American Rescue Plan (ARP) Act of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

This funding provided one-time, lump sum bonuses of \$1,000 to teachers and instructional support staff if they were employed as of January 1, 2022, and completed one or more trainings between March 12, 2020, and January 1, 2022, that addressed the mitigation of COVID-19 in public schools, interrupted learning resulting from the COVID-19 pandemic, or virtual instruction needed because of the COVID-19 pandemic.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Bonus (not subject to retirement)		\$ (8,258,829)
Social Security		(631,806)
Total	-	\$ (8,890,635)

ARP Act - ESSER III

ESSER III - IDEA 611 Grants to States

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) III fund, authorized by Section 2001 of the American Rescue Plan (ARP) Act of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

This grant provides funding to initiate, expand, and continue special education and related services to children with disabilities ages three through 21.

Unspent funds will carry over to 2022-23 and are available through September 30, 2024.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Additional Responsibility Stipend		\$ (262,500)
Employer Provided Benefits		(70,200)
Purchased Services		9,365
Indirect Cost		(10,839)
Supplies and Materials		(6,447)
Total	-	\$ (340,621)

ARP Act - ESSER III

ESSER III - IDEA Preschool Grants

Area Academic Advancement

Description

The Elementary and Secondary School (K-12) Emergency Relief (ESSER) III fund, authorized by Section 2001 of the American Rescue Plan (ARP) Act of 2021 is intended to assist eligible public school units during and after the coronavirus pandemic.

This grant provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages three through five.

Funds are expected to be spent by June 30, 2022. Due to delays in manufacturing and shipping, unspent funds due to non-receipt of goods are permitted to carry over through September 30, 2024.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (230,898)
Purchased Services		(200,000)
Indirect Cost		(7,380)
Total	-	\$ (438,278)

ARP Act - ESSER III

ESSER III - K-12 Emergency Relief Fund

Area Academic Advancement

Description

The Elementary and Secondary School (K-12) Emergency Relief (ESSER) III fund, authorized by Section 2001 of the American Rescue Plan (ARP) Act of 2021, is intended to assist eligible public school units during and after the coronavirus pandemic.

The grant is available through September 30, 2024. Year two funds will continue to support intervention classroom teacher months to address interrupted learning, digital tools position support, behavioral health supports positions, one-time staff bonuses for retention, indirect costs, and address other position costs related to the pandemic and education stabilization.

This adjustment removes one-time costs for bonus pay, adjusts salaries and benefits, and establishes year two budget for recurring position costs for fiscal compliance, custodial disinfectant cleaning, maintenance and operations, and utility district costs – removed from ESSER II.

Custodial Contract	\$ 6,680,689
Maintenance Costs	6,333,156
Utilities	2,750,000
Senior Administrator Position	105,840
	<u>\$ 15,869,685</u>

The Intervention ESSER Months funding request in the New Schools and School Changes category includes ESSER III funds.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ (70,298,115)
Bonus Pay (not subject to retirement)		(23,988,394)
Computer Equipment - Inventoried		(6,239,908)
Pupil Transportation - Contracted		(5,500,000)
Employer Provided Benefits		(1,148,899)
Supplies and Materials		(771,230)
Indirect Cost		(691,425)
Computer Software and Supplies		(287,520)
Contracted Repairs and Maintenance - Land and Buildings		10,568,624
Public Utilities - Electric Services		2,300,000
Supplies and Materials from ESSER II		1,945,221
Repairs Parts, Materials, and Related Labor, Grease, and Anti-Freeze		500,000
Waste Management		250,000
Public Utilities - Water and Sewer		200,000
Senior Administrator from ESSER II	12.00	105,840
Salaries		94,158
Total	12.00	\$ (92,961,648)

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area**Schools****Description**

In 2021-22, Bugg Elementary continued to plan programs and events that provide families with meals as well as educate them about healthy choices and good nutrition. Funds are ending but are available until expended. Due to COVID, the school intends to carry over the unspent supplies and materials funds into the 2022-23 school year.

Strategic Objectives

Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (5,116)
Indirect Cost		(163)
Total	-	\$ (5,279)

Changes to Grants, Donations, and Fees

James and Devon Brown Charitable Fund

Area

Schools

Description

This is a one-time grant awarded in March 2019 for Holly Ridge Middle School to support Science, Technology, Engineering, and Mathematics (STEM) in the Girls Excelling in Math and Science (GEMS) Club. Funds are available until expended.

Holly Ridge Middle School intends to carry over the unspent supplies and materials funds into the 2022-23 school year.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (2,043)
Total	-	\$ (2,043)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area Chief of Schools

Description The Burroughs Wellcome Fund grant is a three-year grant that supports summer and after school opportunities for middle school students who attend the Exploring STEM Careers camps facilitated by four Wake County Public School System high schools. New grant funds are to be given to the district January of each year to support the project. Those funds are built into the carryover for 2022-23. Due to COVID, student camps were placed on hold and will resume based on allowable COVID protocols.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 343
Purchased Services		(6,115)
Unbudgeted Funds		700
Supplies and Materials		(1,128)
Total	-	\$ (6,200)

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area Chief of Schools

Description The Confucius grant benefits four schools in the Wake County Public School System including Farmington Woods Magnet Elementary, Smith Magnet Elementary, East Garner Magnet Middle, and Garner Magnet High. These funds are exclusively used to market and implement the Chinese Language and Culture program in the four schools. Funds can carry forward until expended.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ (1,969)
Employer Provided Benefits		(560)
Purchased Services		(562)
Supplies and Materials		(679)
Total	-	\$ (3,770)

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area Chief of Schools

Description The Magnet Schools Assistance Program (MSAP) grant for 2017-2022 supports magnet program implementation for Southeast Raleigh Magnet High, Lincoln Heights Magnet Elementary, Millbrook Magnet Elementary, and Bugg Magnet Elementary. These funds support all facets of instructional programming, as well as marketing materials, professional development, and program evaluation. Federal funding will be used to support the four magnet schools.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (320,155)
Employer Provided Benefits		(45,706)
Purchased Services		(1,089,423)
Indirect Cost		(54,905)
Supplies and Materials		(705,246)
Capital Outlay		(6,873)
Unbudgeted Funds		(319,777)
Total	-	\$ (2,542,085)

Changes to Grants, Donations, and Fees

Project Nexus

Area Chief of Schools

Description The Magnet Schools Assistance Program (MSAP) grant for 2021-2026 supports Dillard Drive Magnet Elementary, Dillard Drive Magnet Middle, East Cary Magnet Middle, and Smith Magnet Elementary. Each of these schools are implementing variations of a Global Studies and World Languages theme, with the two elementary schools beginning immersion programs this year.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (11,640)
Employer Provided Benefits		43,368
Purchased Services		109,134
Supplies and Materials		(583,382)
Unbudgeted Funds		486,778
Total	-	\$ 44,258

Changes to Grants, Donations, and Fees

Wake Ed Partnership - Summer STEM

Area	Chief of Schools
Description	The Wake ED Summer STEM Grant is an annual agreement between Wake Ed Partnership and the Wake County Public School System (WCPSS) to support educator growth in Project-Based Learning and building authentic learning experiences through business immersions with local companies/organizations and Wake Tech Community College.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 724
Total	-	\$ 724

Changes to Grants, Donations, and Fees

Title II - Supporting Effective Instruction

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

Changes in revenue are based on an increase in retirement, hospital, dental, and workers' compensation matching benefits. Salary adjustments to align with the annual salary and adjustments in program initiatives for workshop expenses, contracts, and supplies.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 33,696
Employer Provided Benefits		34,179
Purchased Services		(391,922)
Indirect Cost		(10,357)
Unbudgeted Funds		(1,188,155)
Total		\$ (1,522,559)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

A Title I school-wide project uses these federal funds in a variety of ways to support academic achievement in the entire school consistent with its approved Comprehensive Needs Assessments, School Improvement Plan, Intervention Matrix, and Transition Plan. Attention must be paid to providing intervention services to students below grade level in order to accelerate their academic progress toward grade level standards. Schools are allotted Elementary and Secondary Education Act (ESEA) Title I funds based on their number of students who qualify for free/reduced lunch. Principals and their school teams determine how funds will be used in support of the identified needs/priorities of their schools. They may use these funds for additional personnel or resources. ESEA Title I funds must supplement, not supplant, personnel and resources provided to all schools.

The Title I school allocation budget has been reduced due to lower projected carryover revenue and a need for a higher unbudgeted balance to cover salary and benefit increases. The school allocation tiers have been reduced by \$200 Per Pupil Amount (PPA) for 65 percent and greater Free and Reduced Lunch (FRL) (Title I High Need) and by \$100 PPA for 51-64 percent and 45-50 percent FRL (45-64 percent).

The Title I carryover is anticipated to be approximately \$4 million lower in 2022-23 due to: (1) higher costs related to salary, benefits, bonus payments, and substitute costs, and (2) carryover from 2020-21 was used in 2021-22 to keep schools funded at a level consistent with the prior year.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Teachers - Title I High Need	(268.00)	\$ (1,588,227)
Teachers - 45-64 percent	(194.50)	(1,263,449)
Instructional Assistants - Title I High Need	(74.00)	(233,938)
Literacy Coach - Middle School	(31.50)	(276,141)
Salaries		(261,203)
Employer Provided Benefits		761,052
Purchased Services		(134,905)
Supplies and Materials		(393,803)
Unbudgeted Funds		332,070
Total	(568.00)	\$ (3,058,544)

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area Academics

Description Elementary and Secondary Education Act (ESEA) Title I - School Improvement provides assistance to schools which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA). Funds are allotted to SCORE Academy, Mt. Vernon, and Longview. This grant is ending and will have carryover funds only.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (1,659)
Employer Provided Benefits		3,784
Purchased Services		(16,715)
Indirect Cost		(10,579)
Supplies and Materials		(317,414)
Total	-	\$ (342,583)

Changes to Grants, Donations, and Fees

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

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title IV - Student Support and Academic Enrichment funds are used to improve students' academic achievement by increasing the capacity of states, local educational agencies, schools, and local communities 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.

One-time expenditures that were possible due to a larger than normal carryover in the previous year are being removed. One-time expenditures include supports for Science, Technology, Engineering, and Mathematics (STEM) programs and digital subscriptions.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Teacher - One-Time STEM	(20.00)	\$ (171,908)
Coordinator - One-Time STEM	(10.00)	(88,963)
Salaries		(4,188)
Employer Provided Benefits		20,917
Indirect Cost		(39,548)
Unbudgeted Funds		(196,958)
Supplies and Materials		(746,897)
Total	(30.00)	\$ (1,227,545)

Changes to Grants, Donations, and Fees

Indian Education Act

Area

Academics

Description

The Indian Education grant is a federal grant that we apply for each year to address the unique needs of the American Indian Education students of Wake County. Within the grant, students receive opportunities to participate in activities focused on improving academic achievement such as tutoring and academic seminars. In addition, students participate in activities to prepare or introduce them to college opportunities for enhancement of knowledge and growth within their culture.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 15
Indirect Cost		(12)
Supplies and Materials		(306)
Purchased Services		(3,420)
Total	-	\$ (3,723)

Changes to Grants, Donations, and Fees

National Science Foundation Wake Tech CIMI

Area Academics

Description The National Science Foundation Connecting Industry to Math Instruction (CIMI) is a one-time grant with funds expected to be expended by August 31, 2023.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ (10,103)
Employer Provided Benefits		(2,721)
Purchased Services		1,036
Total	-	\$ (11,788)

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 2022-23 will be similar to 2021-22 based on the number of English Learner students in the October 1, 2021, headcount.

The Title III - Language Acquisition grant Months of Employment (MOE) requests for a coordinating teacher and instructional assistant are in the Program Continuity category.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (13,530)
Employer Provided Benefits		42,935
Purchased Services		(53,100)
Indirect Cost		3,065
Unbudgeted Funds		(109,939)
Total	-	\$ (130,569)

Changes to Grants, Donations, and Fees

United Way Changing Generations/Pathways to Progress

Area

Academics

Description

The United Way of the Greater Triangle awarded a grant to WAKE Up and Read (an affiliate of the National Campaign for Grade-Level Reading) that provides \$100,000 per year for two years (paid in monthly installments of \$8,333.33). Funding supports the coalition's work to improve early childhood literacy outcomes. Spending plans for 2022-23 will focus on targeted outreach and community engagement strategies that address school readiness, summer learning, and school attendance.

Targeted efforts to support children and families include:

1. Expanding outreach to provide families with resources and knowledge to support literacy development in the home. Activities and staffing support collaboration with out-of-school time and summer camp providers, community literacy events, book distribution, family literacy workshops, and providing books and resources in community-based locations like barbershops, medical clinics, and laundromats.
2. Increasing volunteer opportunities and community engagement to directly support children and families.
3. Increasing awareness of the importance of reading by third grade.

Strategic Objectives

Achievement and Community Engagement

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (40,107)
Supplies and Materials		(8,270)
Indirect Cost		(360)
Total	-	\$ (48,737)

Changes to Grants, Donations, and Fees

Children with Disabilities - Risk Pool

Area Special Education

Description Risk Pool program funds are for eligible “high need” children with disabilities who were enrolled in the Local Education Agency (LEA) in the previous school year. “High need” is defined as any special education and/or related service(s) that is three times the per pupil expenditure and has a fiscal impact that limits and/or inhibits LEA/charter school’s ability to provide special education and related services.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (1,792)
Total	-	\$ (1,792)

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 three) 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.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 145,668
Employer Provided Benefits		176,836
Indirect Cost		11,985
Supplies and Materials		(475,000)
Purchased Services		(1,081,135)
Unbudgeted Funds		(4,006,028)
Total	-	\$ (5,227,674)

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 Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 721
Employer Provided Benefits		100
Purchased Services		(79)
Indirect Cost		(2,338)
Supplies and Materials		(73,883)
Unbudgeted Funds		(29)
Total	-	\$ (75,508)

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 three through 21.

Requests to add new positions (occupational therapists, physical therapists, speech language pathologists, and special education instructional assistants) to the IDEA Title VI-B Handicapped grant are in the Special Education Services category.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 444,581
Employer Provided Benefits		911,825
Indirect Cost		124,218
Unbudgeted Funds		(2,877,000)
Total	-	\$ (1,396,376)

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.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 18,994
Employer Provided Benefits		24,087
Indirect Cost		1,865
Unbudgeted Funds		(43,745)
Total	-	\$ 1,201

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 and support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (2,799)
Unbudgeted Funds		(1,276)
Indirect Cost		(89)
Total	-	\$ (4,164)

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
Salaries		\$ 54,790
Employer Provided Benefits		33,315
Purchased Services		11,178
Unbudgeted Funds		(5,641,801)
Total	-	\$ (5,542,518)

Changes to Grants, Donations, and Fees

John Rex Endowment Positive Parenting Expansion

Area Student Services

Description Project Enlightenment was funded for two years to expand and implement Triple P Parenting Services through a grant from John Rex Endowment. Year two ends June 30, 2022. Carryover funds will be used to cover closeout activities. Additional funding will be sought.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Senior Administrator	(10.00)	\$ (98,526)
Instructional Support	(3.00)	(26,347)
Purchased Services		(6,073)
Indirect Cost		(4,305)
Supplies and Materials		(3,754)
Total	(13.00)	\$ (139,005)

Changes to Grants, Donations, and Fees

John Rex Endowment SEFEL Expansion Grant

Area Student Services

Description The John Rex Endowment Social and 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. The John Rex Endowment - SEFEL Expansion grant was projected to end June 30, 2021. Due to a coach resignation in year two, funds are extended into the 2022-23 school year.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Unbudgeted Funds		\$ (42,305)
Indirect Cost		(1,360)
Supplies and Materials		(274)
Total	-	\$ (43,939)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Medicaid funds are received as a reimbursement to the school district for qualifying Medicaid services. Funds are used to support student services.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (52,165)
Employer Provided Benefits		(2,525)
Purchased Services		(134,643)
Unbudgeted Funds		236,510
Total	-	\$ 47,177

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

The proposed budget includes a funding request for preschool teachers and instructional assistants using NC Pre-K funds. The request for \$130,532 is in the Student Membership Changes category.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Salaries		\$ 68,700
Employer Provided Benefits		75,017
Supplies and Materials		15,059
Unbudgeted Funds		(758,104)
Total	-	\$ (599,328)

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support funds come from preschool tuition, parent and teacher workshop registration fees, and donations. All staff members in this budget are split-coded among other funds and receive a percentage of benefits in this program. Budget projections are based on 2021-22 income.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Salaries		\$ (10,095)
Employer Provided Benefits		(1,996)
Purchased Services		(10,910)
Supplies and Materials		(4,999)
Total	-	\$ (28,000)

Changes to Grants, Donations, and Fees

Community Schools

Area Communications

Description Revenue is generated from rental fees received from community users. Carryforward funds are projected to remain the same as 2021-22 and annual revenues are projected to increase in 2022-23.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Salaries		\$ (92,819)
Employer Provided Benefits		(96,725)
Purchased Services		1,493,366
Indirect Cost		(31,559)
Unbudgeted Funds		(2,918,459)
Supplies and Materials		1,244,472
Capital Outlay		1,724
Total	-	\$ 400,000

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area Child Nutrition

Description

This adjustment to the CNS budget is based on the following assumptions:

- 3 percent increase in food costs
- Transfer 75 percent of temporary contracts to salary
- 78 percent vacancy fill rate

Projected 2021-22 board-approved salary increases and benefit costs are incorporated, plus the projected 2.5 percent salary increase for 2022-23 is included.

The funding request for positions for new schools is included in the New Schools and School Changes category.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local	Federal	Total
Salaries		\$ 1,981,983	\$	\$ 1,981,983
Employer Provided Benefits		1,371,347		1,371,347
Purchased Services			(341,082)	(341,082)
Indirect Cost		939,876		939,876
Supplies and Materials		10,061,618	(11,422,063)	(1,360,445)
Capital Outlay		140,000		140,000
Total	-	\$ 14,494,824	\$ (11,763,145)	\$ 2,731,679

Changes to Grants, Donations, and Fees

Assistant Principal Intern - MSA Student

Area Human Resources

Description The Wake County Public School System (WCPSS) has a partnership with North Carolina State University to support the Master of School Administration (MSA) program. The NC State MSA program pays for the students' local monthly supplementary pay. WCPSS receives an allotment from the North Carolina Department of Public Instruction to pay for the students' monthly salary.

This increase is to adjust to the higher employer matching benefits rates for 2022-23.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 293
Total	-	\$ 293

Changes to Grants, Donations, and Fees

Positions on Loan

Area Human Resources

Description The Wake County Public School System (WCPSS) has three staff members on loan who support two different programs within the district. There are two staff members who support the Central Carolina Teaching Initiative, an Educator Preparation Program (EPP) that trains alternative entry teachers. Second, WCPSS has a teacher on loan who serves as the North Carolina Association of Educators (NCAE) representative for the district. All three positions are funded through reimbursements so their cost is budget neutral.

Strategic Objectives Human Capital and Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ 7,657
Employer Provided Benefits		5,489
Total	-	\$ 13,146

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area Human Resources

Description The adjusted budget reflects the anticipated carryover in funds for 2022-23.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Salaries		\$ 184
Employer Provided Benefits		15
Purchased Services		(1,086)
Total	-	\$ (887)

Changes to Grants, Donations, and Fees

uConfirm

Area Human Resources

Description A third party verifier completes financial verifications for employees, student loan forgiveness documents, etc. The Wake County Public School System receives a dividend for the use of the service. Funds are used to support our retirement recognition program annually. There are no salary or benefit expenses from this fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ 15,000
Supplies and Materials		5,974
Unbudgeted Funds		(42,686)
Total	-	\$ (21,712)

Changes to Grants, Donations, and Fees

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 service. 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.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ 758
Employer Provided Benefits		1,748
Purchased Services		409,079
Total	-	\$ 411,585

Changes to Grants, Donations, and Fees

School Connectivity

Area

Technology

Description

In 2007 the School Connectivity Initiative was created by the State Board of Education to appropriate funds to enhance the technology infrastructure for public schools that supports teaching and learning in the classroom. Each North Carolina Research and Education Network (NCREN) connected Local Education Agency (LEA) with multiple locations separated by a public-right-of-way is entitled to receive Wide Area Network (WAN) funding through the initiative. Annual funding amount provided to each LEA is a percentage of the overall budget allotment and is based on each LEAs after-E-Rate costs (non-discounted share) associated with WAN or other agency approved connectivity costs.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Purchased Services		\$ 152,173
Supplies and Materials		(268,523)
Capital Outlay		(158,470)
Total	-	\$ (274,820)

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		
Education Workforce and Innovation Program		\$ (62,112)
Literacy Intervention		(38,878)
	<u>-</u>	<u>\$ (100,990)</u>
Local Sources		
Wallace Foundation Grant		\$ (331,793)
The Innovation Project/Kellogg Foundation for the Transforming Early Learning by Reimagining School		(60,000)
Triangle Community Foundation		(23,376)
Assessment for Learning Project (ALP) Micro Grant		(16,528)
NCHSAA Education-Based Athletics Grant		(15,000)
Teaching Tolerance Educator Grant		(10,000)
Wells Fargo Foundation		(10,000)
Donations - General Operations		(8,545)
COVID-19 Food Donation		(7,769)
College Board - AP Summer Institute Scholarships		(7,003)
Athens Library		(6,979)
Laura and John Arnold Foundation		(974)
No Kid Hungry		(711)
Helping Hands		(316)
	<u>-</u>	<u>\$ (498,994)</u>
Federal Sources		
NC DHHS K-12 COVID Testing Program	(2,000.00)	\$ (7,172,000)
ESEA Title I - Targeted Support and Improvement (TSI)		(61,984)
Title III - Language Acquisition - Significant Increase	(10.00)	(53,857)
McKinney-Vento Homeless Assistance		(2,121)
	<u>(2,010.00)</u>	<u>\$ (7,289,962)</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 several years.

	<u>2022-23</u>	<u>2021-22</u>	<u>Difference</u>
CIP 2017	\$ 915,611,167	\$ 869,449,579	\$ 46,161,588
CIP 2013	27,133,222	30,754,198	(3,620,976)
	<u>\$ 942,744,389</u>	<u>\$ 900,203,777</u>	<u>\$ 42,540,612</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ 42,540,612
Total	-	\$ 42,540,612

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