

Wake County Public School System  
 Board of Education Finance Committee  
 Budget Adjustment Alternatives  
 4/21/26

	Months of Employment	Dollars
<b>One Time Adjustments</b>		
<b>Increasing Carryover in IDEA</b>		
Use one-time local savings due to allotments from the state in the third quarter to cover contract costs paid from IDEA earlier in the year; increasing the carryover in the IDEA grant by \$4m. This allows WCPSS to leave 390 months of special education teachers on the grant for one more year. This delays the transition of \$4m from the grant to local.		\$ 4,000,000
<b>Utilizing Carryover in Community Schools</b>		
One-time - reassign \$1.0m of utility costs to Community Schools carryover funds for 2026-27 only.		\$ 1,000,000
<b>Base Budget Reductions</b>		
High School Assistant Principal (AP) Formula - Remove top two tiers of the allotment formula. The top tier for larger schools becomes 58 months of employment. Ten schools would decrease by 11 MOE AP. One school would decrease by 22 MOE AP.	132.00	\$ 1,242,120
Remove high school program enhancement classroom teacher allotment. Allotments for 33 high schools would reduce by two to five months of employment.	158.00	\$ 1,200,000
Decrease Supplemental Funds for schools with Restart status Reduce funds for beyond formula allocations to RESTART schools from \$6m to \$5.5m. WCPSS has 40 schools with Restart status (28 ES, 10 MS, 2 HS)		\$ 500,000
Remove Instructional Support Specialists initially created through North Carolina Education Corp (NCEC) contract for tutors.		\$ 440,289
Remove seven vacant positions in Academic Advancement and Chief of Staff and Strategic Planning Divisions	78.00	\$ 836,489
Reduce central services nonpersonnel base budgets for contracted services, supplies, and subscriptions in the areas of Chief of Staff and Strategic Planning, Technology, Transportation, Financial Services, and Human Resources.		\$ 523,000
<b>Remove Funding Request for Employer Matching Dental Rate Increase</b>		
<b>Page 63 of Superintendent's Proposed Budget</b>		
Reduce costs in dental plan by revising the plan to cover 2 cleanings per year and give an in-network preference.		\$ 811,000
	368.00	\$10,552,898