

Wake County Public School System
 Board of Education Budget Work Session
 Budget Adjustment Alternatives
 5/5/26

	Months of Employment	Dollars	Board Agreement on April 21	Remain Under Consideration for May 5 Work Session	Additional Items Mentioned at April 21 Finance Comm for Consideration at May 5 Work Session
One Time Adjustments					
Increasing Carryover in IDEA					
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 515 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	\$ 4,000,000		
Utilizing Carryover in Community Schools					
One-time - reassign \$1.0m of utility costs to Community Schools carryover funds for 2026-27 only.		\$ 1,000,000	\$ 1,000,000		
Base Budget Reductions					
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	\$ 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		\$ 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		\$ 500,000	
Remove Instructional Support Specialists initially created through North Carolina Education Corp (NCEC) contract for tutors.		\$ 440,289		\$ 440,289	
Remove seven vacant positions in Academic Advancement and Chief of Staff and Strategic Planning Divisions	78.00	\$ 836,489	\$ 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	\$ 523,000		
Remove Funding Request for Employer Matching Dental Rate Increase Page 63 of Superintendent's Proposed Budget					
Reduce costs in dental plan by revising the plan to cover 2 cleanings per year and give an in-network preference.		\$ 811,000	\$ 811,000		
Additional Items Mentioned by Board Members for Consideration at May 5 Work Session					
Delay local master's pay for teacher hires p. 61 of Supt.'s Budget				\$ 2,355,637	
Pause annual alignment of Extra Duty Stipends p. 64 of Supt.'s Budget				\$ 1,124,287	
	368.00	\$10,552,898	\$ 8,412,609	\$ 2,140,289	\$ 3,479,924
Adjustment Needed		\$10,086,786			
Difference		\$ 466,112			

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Addition federal revisions for the BOE Proposed Budget (no impact to local)					
CTE Program Improvement: Reduce the federal funds projected for 2026-27. This corrects an error in the projection in the Superintendent's Proposed Budget. No impact to local.	approx.	\$ (1,083,749)			
IDEA Early Intervening: Increase the carryover for the IDEA Early Intervening grant. Expenditures in 2025-26 are less than expected. Costs for computer software and materials were lower than estimated. Special education has not completed the RFP process for contracted services. Those costs will occur in 2026-27 rather than 2025-26. No impact to local.	approx.	\$ 2,288,045			
Fiscal Cliff Awareness for End of 2026-27 and Budget Dev for 2027-28					
Medicaid: Potential Risk on page 8 of Superintendent's Proposed Budget. The 2026-27 budget is based upon and estimated \$5.0m Medicaid reimbursement in the spring of 2026 and another \$5.0m Medicaid reimbursement in the spring of 2027 (total of \$10m). If projections for reimbursements remain at that level, the 2027-28 budget will be based on \$5.0m expected in the spring of 2028. That is a \$5.0m decrease from two year's collections supporting the 2026-27 budget.	approx.	\$ 5,000,000			
IDEA: Recommendation above to leave 515.00 months of special education teacher on IDEA federal funds through 2026-27 because funds were freed up from a one-time recode of contract dollars to local in 2025-26. Those positions or other costs of \$4.0m may need to transition from IDEA funds to local in the 2027-28 budget.	approx.	\$ 4,000,000			
Community Schools one-time use of carryover for utility costs in 2026-27. If the Board decides to use Community Schools Funds for utilities one-time in 2026-27; those utility costs would need to shift back to local in 2027-28.		\$ 1,000,000			