

Budget Process

Operating Budget

The budget represents the 2001-2002 financial plan for the Wake County Public School System. This document culminates a dynamic process involving input from many groups. Budget development is a year-round process, which begins in the fall and continues until the official budget is adopted by the Wake County Board of Education in June. Participation at all levels is evident in this ongoing process.

Schools and central office departments develop strategic plans and request budget needs to support the plans. The superintendent's management team develops the board of education's budget request, and prioritizes all requests based on the system's goals, mission, and the delicate balance between instructional and supporting service needs. The board holds a public hearing as it considers the budget, and finally the board of education submits its budget request to the county commissioners by May 15 of each year.

The Wake Education Partnership with its community partners has published two community guides to Wake County Public School System spending "Show me the Money: A Community Guide to Wake County Public School System Spending" and "Nuts and Bolts: A Community Guide to Wake County Public School Construction" were distributed in the News and Observer in the spring of 1998 and 1999 respectively.

The county commissioners must adopt a budget resolution which includes the county appropriation for the school system by June 30. If full funding of the board of education budget request is not approved, the budget must be adjusted accordingly. The board of education adopts a final budget for implementation by July 1. Copies of the budget resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. Copies of the budget resolution shall also be filed with the county finance officer and the controller of the State Board of Education.

We continuously seek ways for the citizens of Wake County to receive more for their dollars. As part of an initiative to ascertain the efficient use of funds, we have implemented a "sunset" review of all instructional programs which require local dollars. The Evaluation and Research department reviews programs individually to determine if we should continue, discontinue, reduce, or enhance the scope of the program.

Many adjustments were made by the superintendent, cabinet, and Board of Education during the development of this budget. Efforts were made to maximize both the revenue and expenditure sides of the budget.

The Community Goal for Wake County drives the strategies developed by the Board of Education. Schools and departments develop strategic plans that align with the board strategies as we are moving toward the Community Goal. Schools and departments develop annual performance plans to implement the strategies. The budget is developed by costing out the annual performance plans. Once the budget is developed, financial management is an ongoing responsibility of budget managers throughout the system and the finance department to make sure we are using the dollars as effectively and efficiently as possible. At the end of the year, we evaluate our annual performance against the community goal. This information is used as the next cycle begins.

Community Goal



Board Strategies



School-Based/Departmental Strategic Plan

school improvement teams/parents/staff/community input/
administration



Annual Performance Plan



Budget Development/Costing



Financial Management



Annual Performance Against Community Goal



Prepare for Next Cycle

Capital Budget

PLAN 2000 has two major goals:
to alleviate overcrowding and to
improve existing schools.

Wake County grows by approximately 3,000 students each year. To accommodate the anticipated growth, the Facilities Planning and Construction Department is charged with developing and planning building projects and renovations to adequately and equally house students.

The building program is funded by two sources: bond dollars and yearly tax revenue. Market demand and community support determine the amount of bonds offered for sale by the Wake County Commissioners.

N.C.G.S. 115C-521 requires all local education authorities to develop and submit to their respective board of commissioners a list of school building needs. This list should be a ten-year projection of the growth, renovation, program additions and replacements required by the school system to accommodate students and staff.

During the budget development period, Facilities Planning and Construction staff writes the needs list, based on Board of Education approved assumptions and parameters for class size, utilization factors, capacity standards and program requirements. The staff receives input from the board, WCPSS administrative staffs, individual school staffs, PTAs, community support groups and local business leaders to assist in plan development.

Plan Development:

With the list of basic assumptions and parameters, the needs identified by the schools and community input, initial programs were developed by the facilities department. Examining student enrollment projections evolved into a list of new schools needed at each grade level and in each planning area of the county.

After the defeat of the June 8 bond referendum, the Wake County Commissioners and the Board of Education jointly announced the formation of a citizens advisory committee. Its charge was to study school needs, recommend an acceptable capital spending plan and make such recommendations as it felt appropriate. This committee, chaired by Jim Talton (retired managing partner of KPMG LLP), consisted of 31 members, with Talton choosing 10, the Wake County Board of Education choosing 10, and the Wake County Commissioners choosing 10 members. The Citizen's Advisory Committee for School Facilities Planning and Funding submitted their findings to the Wake County Commissioners and the Board of Education on April 12, 2000. These recommendations were taken under consideration and a new PLAN 2000 was conceived and approved by the Board of Education September 1.

PLAN 2000 incorporated 21 of the 28 recommendations with six requiring further study or legislative approval. The one recommendation not included was to reduce the capacity of new schools to the lowest number feasible. This will be reconsidered when current schools are populated at the appropriate levels.

PLAN 2000 (2001-04) school building program, provides 14 new schools to accommodate more than 112,000 students expected in our schools by 2004. Additionally, 32 schools will receive major renovations and expansions. Another 64 schools will get much needed maintenance and repair. PLAN 2000 will cost \$550 million. A \$500 million bond referendum to finance this plan will be presented November 7, 2000 for public consideration. The remaining \$50 million will be provided by Wake County government from general revenues, called "pay-as-you-go" revenue. No tax increase will be required to pay for this building program.