

Superintendent's Proposed Budget



BUDGET FOR FISCAL YEAR
JULY 1, 2016 THROUGH **JUNE 30, 2017**



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Cary, North Carolina

Table of Contents

Introduction

- 1 Message from the Superintendent**
The superintendent's message to the board of education regarding the proposed budget.
- 4 Budget at a Glance**
Overview of where funds originate and where funds are spent.
- 9 Budget Development**
Includes a summary of how the budget is developed and a list of potential risks.
- 13 Membership Data**
Information on student membership with historical data.
- 14 School Data**
Breakdown of schools by grade and school calendar as well as new schools opening and calendar changes in the upcoming school year.
- 15 Per Pupil Comparison**
Compares the Wake County Public School System's ranking within the state and nationally.
- 16 Budget Changes by Category**
Displays an overview of proposed budget changes by category.
- 17 Deferred Needs**
Shows a list of business cases considered but not included in the proposed budget.
- 19 Summary of Business Cases**
Provides a list of all business cases included in the proposed budget.

Organization

- 27 Board of Education**
- 28 Board's Strategic Plan**
- 30 Organization Charts**
- 35 Budget Policies**
- 39 Fiscal Accountability**
- 41 Budget Administration & Management Process**
- 43 Fund Balance**

Financial

- 45 Revenues**
- 51 Budget by Object Code**
- 57 Staff Budget**
- 59 Changes in Staff**

Business Cases

- 63 Introduction**
- 65 Growth**
- 94 Program Continuity**
- 103 Legislative Impact**
- 113 Removal of Prior Year One-Time Costs**
- 115 Program Reduction or Elimination**
- 122 New or Expanding Program**
- 133 Changes to Grants, Donations, and Fees**
- 169 Grants, Donations, and Fees Ending**
- 172 Capital Building Program**

Index

- 173 Index**

Introduction



Message from the Superintendent



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

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March 15, 2016

Wake County Board of Education:

In my third budget presentation as your superintendent, we find ourselves facing a unique landscape of academic and financial needs.

With your leadership, we are redesigning schools in the east, meeting the challenges of growth in the west and pushing staff at every level to rethink education through the lens of the Strategic Plan. Our graduation rates are the highest in the district's history and our students continue to exceed state and national averages in most areas.

Wake County Commissioners have been financially responsive to education needs, but state funding is constrained and federal increases that followed the Great Recession are now gone. As a result, total per pupil spending still lags the amount available in 2008.

The mission of the Wake County Public School System contains a promise to graduate students who are collaborative, creative, effective communicators and critical thinkers. Our goal as a school system is to annually graduate at least 95% of students by 2020 ready for productive citizenship as well as higher education or a career.

As we work to realize these ideals, we should also celebrate our accomplishments:

- More than 91 percent of our teachers met or exceeded academic growth standards set by the state in 2014-2015;
- Improved access to Advanced Placement exams significantly increased the number of students taking AP tests in 2014-2015;
- The graduation rate of 86.1 percent reached its highest level ever;
- The increase in graduation rates for students of color exceeded that of the district, including a gain of 9.9 percentage points for African Americans during the past two years;
- The school district continues to lead the nation in teachers who are Nationally Board Certified;
- 99 percent of our teachers met the federal definition of highly qualified;
- The class of 2015 earned more than \$101 million in scholarships;
- Magnet Schools of America placed 27 of our schools among the best in the nation for 2015. Brentwood Magnet Elementary School of Engineering and Wendell Creative Arts and Sciences Magnet Elementary received special recognition within the past year.

Message from the Superintendent

These accomplishments occurred despite overall budgets that have increased class sizes and left teachers with fewer supplies. Outside the classroom, low wages still affect our ability to attract and retain a wide range of positions from bus drivers to clerical workers.

Per Pupil Changes In Funding						
	Enrollment	State	County Appropriation	Other local	Federal	Total
2015-2016	157,352	\$5,370	\$2,309	\$585	\$809	\$9,073
2008-2009	137,706	\$5,475	\$2,178	\$617	\$822	\$9,092
% Change	+14.3%	-1.9%	+6.0%	-5.2%	-1.6%	-0.2%

This data reveal the funding comparisons between 2008-2009 and 2015-2016. Local county appropriations increased 6% percent from \$2,178 per pupil in 2008-2009 to \$2,309 in 2015-2016. Enrollment growth during that same time increased 14.3 percent, adding 19,646 students.

I recognize and truly appreciate last year's local appropriation was the largest in county history. This year's proposal reflects the magnitude of the remaining backlog. While the recession of 2008 was the catalyst, continuous enrollment growth and shifting revenues since that time have prolonged our challenge. That is why my immediate request is for a local appropriation increase of \$35,749,600 for the 2016-2017 school year.

A cursory review shows more than three-fourths of that amount is dictated by enrollment growth, prior commitments and the effect of recent legislative decisions. Opening five new schools, for example, translates into the need for new teachers, supplies, counselors and bus drivers. The second phase of performance pay is included for teachers who take on extra academic and athletic duties. An anticipated pay raise for state workers requires additional local funding to ensure employees paid with local dollars receive the same increase.

These are investments I believe will benefit the entire community many times over, based on the results of an economic impact study released in December. That study, by NC State Professor Michael Walden, found every \$1 spent and retained in the local economy from our operating budget results in total county spending of \$1.76.

Our students' academic gains increased property values by \$11.2 billion, generating \$89.6 million in annual tax revenue. And the academic success helps drive residential growth and the need for new schools. Every dollar spent and retained locally from our capital budget results in total county spending of \$2.23 and is associated with 9.6 jobs in the region, according to the study. This school system plays a key role in the county's economic development.

What cannot be seen in this proposed budget request are expenses deferred or absorbed. For example, the district has added almost 18 special education classrooms since July to handle rapid growth that exceeds even our overall enrollment increases. We have also reduced our

Message from the Superintendent

unassigned fund balance for the second consecutive year to an amount that is less than 1.1% of the system's overall operating budget.

In anticipation of – and a strong expectation for – a statewide pay increase, I have deferred a request to use local funding for increased teacher pay. A request for funding to bring non-teaching salaries in line with market rates was also deferred. The list of more than \$98 million in deferred items can be found as part of this document.

About 10 percent of this appropriation request focuses on new or expanding programs. They include:

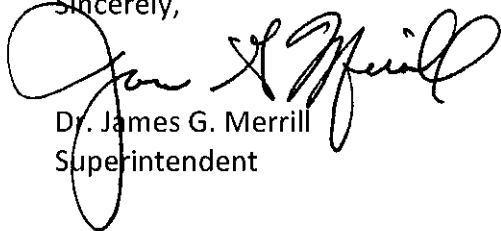
- Spending \$700,000 to continue the redesign of East Wake High school that began with the unification of the four schools in 2015-2016;
- Investing in resources required by the opening of an innovative learning school approved by the school board and reviewed by county commissioners this year;
- Increased use of Instructional Technology Facilitators to build staff capacity to appropriately integrate technology into classroom lessons;
- Funding for new magnet programs and alignment of magnet themes in other schools;
- Visual and performing arts support at the middle schools;
- Funding to restore some of the previous cuts to band uniforms, instrument replacement and the repair of stringed instruments.

In my first budget message of 2014-2015, I provided a five-year target that I include here in closing.

- By 2020, local investments in the students of the Wake County Public School System will be among the largest of North Carolina's urban districts.

Through public forums and continuous feedback, I believe the citizens of Wake County have made their desire clear when it comes to providing the necessary resources to sustain an excellent school system. In doing so, they have also defined a requirement of attractive communities. We look forward to playing our role.

Sincerely,



Dr. James G. Merrill
Superintendent

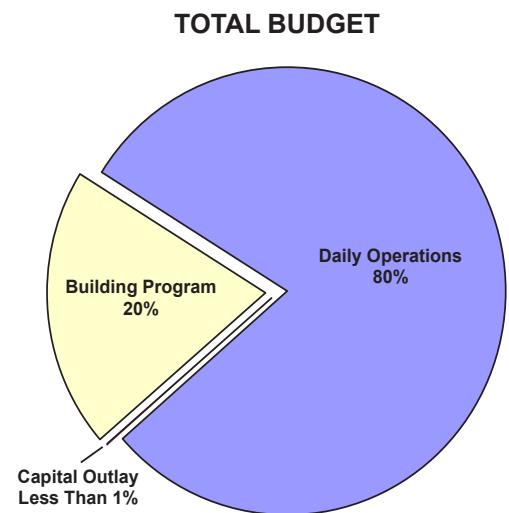
Budget at a Glance

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

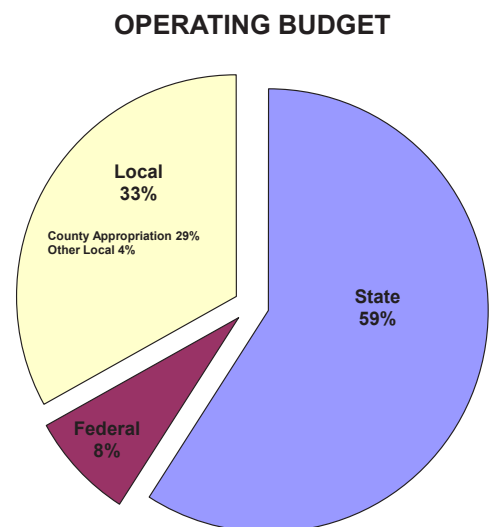
The Operating Budget pays for the day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes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

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

TOTAL BUDGET FOR 2016-17		
DAILY OPERATIONS	\$ 1,469,222,943	80%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 1,884,747	<1%
EQUALS OPERATING BUDGET	\$ 1,471,107,690	80%
+ Building Program (provided by taxpayer bonds)	\$ 373,300,000	20%
EQUALS TOTAL BUDGET	\$ 1,844,407,690	100%



OPERATING BUDGET FOR 2016-17			
	Operating Budget		Per Pupil Budget
State	\$ 873,867,529	59%	\$ 5,487
County Appropriation	\$ 421,749,600	29%	\$ 2,477
Enterprise Funds	\$ 39,077,851	3%	\$ 245
Fund Balance Appropriation	\$ 7,000,000	<1%	\$ 44
Other Local	\$ 8,700,398	1%	\$ 55
Local - Current Expense Non-restricted	\$ 5,825,000	<1%	\$ 34
Local	\$ 482,352,849	33%	\$ 2,855
Federal	\$ 114,887,312	8%	\$ 721
TOTAL	\$ 1,471,107,690	100%	\$ 9,063

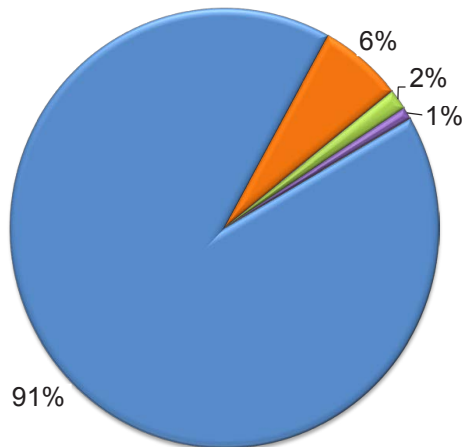






Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 59%		The state budget pays for:	
\$873.9 m			
State Public School Fund • Position Allotments \$568.1 m • Categorical Allotments \$184.7 m • Dollar Allotments \$90.2 m • Unallotted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, and educational leave) \$25.8 m Other State Allocations for Current Operations \$4.6 m Local Education Agency (LEA)-Financed Purchase of School Buses \$0.4 m Child Nutrition - Breakfast Reimbursement \$0.1 m		Salaries and Benefits \$839.2 m Purchased Services \$22.3 m Supplies and Materials \$7.8 m Textbooks \$4.5 m Capital Outlay \$0.1 m	
Local Sources 33%		The local budget pays for:	
\$482.3 m			
Noncategorical (Most flexible sources) • County Appropriation \$421.7 m • Fund Balance Appropriation \$7.0 m • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) \$4.6 m • Fines and Forfeitures \$4.0 m • E-Rate \$1.3 m • Tuition and Parking Fees \$1.2 m • Investment Fund Interest \$0.6 m • Disposition of Fixed Assets \$0.2 m • Cellular Lease \$0.2 m • Rebates \$0.2 m Unused funds roll to fund balance. County appropriation is received 1/12 each month. Enterprise Funds (supported by outside fees) • Child Nutrition \$17.6 m • Tuition Programs (Before/After School and Preschool) \$12.3 m • Community Schools \$9.0 m Local Grants/Contracts/Donations \$2.4 m		Salaries and Benefits \$326.9 m Purchased Services \$57.0 m Supplies and Materials \$40.8 m Utilities \$30.7 m Transfer to Charter Schools \$25.4 m Capital Outlay (mobile units, vehicles, and equipment) \$1.5 m Local salary supplement for all teachers & school-based administrators is included in salaries and benefits.	
Federal Sources 8%		The federal budget pays for:	
\$114.9 m			
Federal Grants routed through NCDPI \$69.1 m Commodities (turkey, beef, cheese) \$35.4 m Direct Federal Grants \$5.3 m Medicaid \$4.6 m ROTC \$0.5 m		Salaries and Benefits \$66.6 m Supplies and Materials \$28.1 m Purchased Services \$19.3 m Capital Outlay \$0.9 m	

The vast majority of the school system's funding, over 91 percent, goes directly to the schools. Operations Support, which includes Finance, Human Resources, Technology, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 6 percent. The remaining 3 percent is made up by Academic Advancement, which includes Academics, Special Education, and Student Services, and the other central services divisions.

Operating Budget: \$1,471,107,690



	Schools \$1,344.3 m - 91%
	Operations Support \$92.0 m - 6%
	Academic Advancement \$22.0 m - 2%
	Board of Education, Superintendent's Office, Chief of Staff and Strategic Planning, and Communications \$12.8 m - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.5 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 159,000 students in 176 different schools, it is not.

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

Operating Revenue	
State Sources	\$ 873,867,529
Local Sources	482,352,849
Federal Sources	114,887,312
Total	\$ 1,471,107,690

Operating Budget		
Salaries and Benefits	\$ 1,232,782,784	84%
Purchased Services	129,199,872	9%
Supplies and Materials	81,240,030	5%
Capital Outlay	2,468,441	<1%
Transfers to Charter Schools	25,416,563	2%
Total	\$ 1,471,107,690	100%

STATE FUNDING

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

The proposed budget assumes WCPSS will receive additional state resources due to student growth and new schools opening. The state's final 2014-15 budget changed the definition of Continuation Budget. Student growth is no longer included in the state's Continuation Budget. School districts do not know if they will receive an increase in funding for student growth until the state budget is adopted. Changes approved as part of the biennium state budget impacting the 2016-17 proposed budget include a decrease in class size by one at Grade 1 for classroom teacher, a change in the allotment method for teaching assistants to a quasi-position allotment, and extensive reporting requirements for Driver Training that could impact funding.

State Revenue	
State Public School Fund	\$ 868,768,315
Other Allocations for Current Operations	4,550,436
LEA-Financed Purchase of School Buses	428,778
Child Nutrition - Breakfast Reimbursement	120,000
Total	\$ 873,867,529

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 839,225,155	96%
Purchased Services	22,239,415	3%
Supplies and Materials	12,337,922	1%
Capital Outlay	65,037	<1%
Total	\$ 873,867,529	100%

State sources pay for 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits. WCPSS receives funds from NCDPI for several different programs within four types of allotments:

- **Position Allotments**, which includes Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment, are for specific purposes and are not limited to a specific dollar amount. This means the school system receives a budget of months with no dollar limit; therefore, the most expensive employees are assigned to state months.
- **Dollar Allotments** can be used to hire staff or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount. Teaching Assistants and Central Office Administration are Dollar Allotments.
- **Categorical Allotments** are used to purchase all services necessary to address the needs of a specific population or service. School systems must operate within the allotted funds. Examples of Categorical Allotments are At-Risk Student Services and Children with Special Needs.
- **Unallotted Categories** include Non-Contributory Employee Benefits. NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.

Budget at a Glance

TRANSFERS

Budget managers transfer resources between allotment categories in accordance with General Statute 115C-105.25. Transfers occur throughout the year and must be approved by the North Carolina Department of Public Instruction. The chart below shows transfers between categories in 2015-16 at the time this document was prepared and transfers included in the Superintendent's Proposed Budget for 2016-17:

Transfers From	2015-16	2016-17
Limited English Proficiency	\$ 8,715,950	\$ 8,837,227
Academically or Intellectually Gifted	8,161,372	8,250,870
Classroom Materials/Instructional Supplies	4,535,763	4,541,255
State Textbook Account	2,350,550	2,350,550
Career and Technical Education - Months of Employment	2,048,273	320,700
Disadvantaged Student Supplemental Funding	290,573	290,573
Career and Technical Education - Program Support Funds	-	18,153
Total:	\$ 26,102,481	\$ 24,609,328

Transfers To	2015-16	2016-17
Dollars for Certified Personnel	\$ 17,008,033	\$ 16,258,571
Non-Instructional Support Personnel	8,090,924	8,350,757
Career and Technical Education - Program Support Funds	1,003,524	-
Total:	\$ 26,102,481	\$ 24,609,328

Budget at a Glance

LOCAL FUNDING

Local sources support 33 percent of the overall operating budget. The primary local source of funds is county appropriation. Others include grants, donations, fines and forfeitures, interest earned, sales revenue, tuition and parking fees, and fund balance appropriation.

Local Revenue	
County Appropriation	\$ 421,749,600
Tuition and Fees	22,385,051
Child Nutrition Sales Revenue	17,607,800
Local Sources - Unrestricted	6,196,134
Local Sources - Restricted	7,414,264
Special Revenue Services	7,000,000
Total	\$ 482,352,849

Local Budget 33% of the Operating Budget		
Salaries and Benefits	\$ 326,912,848	68%
Purchased Services	87,670,554	18%
Supplies and Materials	40,815,074	8%
Capital Outlay	1,537,810	<1%
Transfers to Charter Schools	25,416,563	5%
Total	\$ 482,352,849	100%

The Wake County Board of Commissioners ultimately determines the amount of county appropriation for the school system. The superintendent recommends a county appropriation of \$421.7 million for 2016-17, which is an increase of \$35.7 million.

	2015-16	Proposed 2016-17	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 383,874,618	\$ 419,710,057	\$ 35,835,439	
Capital Outlay	\$ 1,247,327	\$ 1,150,969	\$ (96,358)	
Crossroads Lease	\$ 878,055	\$ 888,574	\$ 10,519	
	\$ 386,000,000	\$ 421,749,600	\$ 35,749,600	9%
Student Membership				
WCPSS	157,352	159,250	1,898	1%
Charter Schools	9,833	11,026	1,193	12%
	167,185	170,276	3,091	2%
Allocation Per Student	\$ 2,309	\$ 2,477	\$ 168	7%

FEDERAL FUNDING

Federal sources support 8 percent of the school system's operating budget. The proposed budget assumes there will be no further funding reductions from sequestration. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes. The proposed budget includes budget projections based on grant awards from 2015-16, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur.

Federal Revenue	
Restricted Grants (Received through NCDPI)	\$ 69,063,851
Restricted Grants (Received Directly)	9,978,461
USDA Grants	35,395,000
ROTC	450,000
Total	\$ 114,887,312

Federal Budget 8% of the Operating Budget		
Salaries and Benefits	\$ 66,648,818	58%
Purchased Services	19,285,866	17%
Supplies and Materials	28,087,034	24%
Capital Outlay	865,594	1%
Total	\$ 114,887,312	100%

Budget Development

BUDGET PROCESS

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. Participation in the process of budget development includes input from schools, central services departments, the public, and other stakeholders.

The Superintendent's Leadership Team develops the proposed budget and delivers it to the board of education. Following review, a public hearing, and any changes, the board takes action to approve the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15. The board adopts a budget resolution for a beginning budget following action by the county commissioners.

The budget process begins after the Budget Department provides budget managers with instructions and budgetary assumptions for creating business cases. Budget managers submit business cases to propose an increase or decrease to the budget. Business cases are created for each area based on variables such as student membership, new schools, and calendar and rate changes.

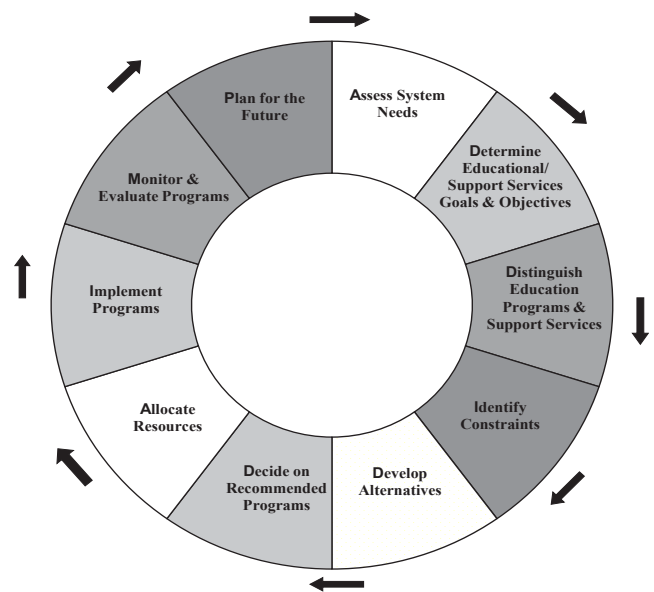
Business cases are organized into the following categories:

- Growth
- Program Continuity
- Legislative Impact
- Removal of Prior Year One-Time Costs
- Program Reduction or Elimination
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

Within each category, the cases are grouped together by area.

The Superintendent's Leadership Team reviews each budget request and develops a balanced budget by applying funding sources to accomplish the strategic plan of the school system while maximizing use of taxpayer dollars.

THE BUDGET CYCLE



BUDGET ACTIVITIES IN 2015-16

October	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for the coming year and set expectations regarding the development of cases.
November 20	Each division submits business cases for the 2016-17 budget.
December	Budget staff prepare an unbalanced budget for the superintendent's review.
January - February	Superintendent's team work sessions to balance the budget.
February 2	Board of education focus area work session.
March 15	Deliver the Superintendent's Proposed Budget to the board of education.
April	Public hearing and board of education work session on the Superintendent's Proposed Budget.
April - May	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.

Budget Development

BOARD OF EDUCATION'S FOCUS AREAS FOR THE 2016-17 OPERATING BUDGET

At the February 2 board of education work session, the superintendent provided a summary of focus areas being considered for the proposed budget. Board members were divided into two groups for discussion. Each group then reported a summary to the full board. The focus areas identified by the board are:

Academics

- Foreign language instruction in elementary grades
- Alternative programs
- Programs for academically at-risk students - Limited English Proficiency (LEP), Student with Disabilities (SWD), Emotionally Disturbed (ED)
- Programs for Academically or Intellectually Gifted (AIG) students
- Expansion of Pre-K (Ready to Learn Centers)
- Flex Academy/alternative learning center for suspended students
- More choice models in and around central Wake
- Reformulate and enhance the arts
- Reduce testing
- Redesign and enhance CMAPP (Curriculum Management Application)

Differentiated Resourcing

- Elementary Support Model (ESM) schools: professional development, staffing strong teachers, and more incentives
- Directing more resources toward equity efforts with proven results
- A middle school emphasis on literacy, social services, support, electives, arts, textbooks, salaries, and incentives
- Full-time social worker and smaller class sizes in schools with greater than 60 percent of students considered low-income

Professional Development

- An emphasis on Human Capital needs
- An emphasis on recruitment and retention
- Leadership development: creating a pipeline of teachers, leaders, and assistant principals

Technology/Supplies

- Tech support for instructional staff
- Tech device plan
- Supplies for classrooms

Administration

- Equity Study
- Improve customer service communication

Budget Development

POTENTIAL RISKS

There are some areas of uncertainty that exist regarding the 2016-17 budget that could impact costs. The largest is the potential impact of any legislated decisions by the General Assembly during the 2016 session. Once the state approves a budget for 2016-17, the superintendent and staff will provide the impact on resources. The areas of uncertainty are:

Affordable Care Act

Effective January 2015, the Affordable Care Act requires large employers (those with over 50 employees) to offer health care insurance to employees that work beyond 30 hours per week on average. The measurement period for continuing employees is a 12-month 'look back' average of time worked and the measurement period for new hires considered full-time is on a monthly basis. Approximately 20 to 30 employees will be 'newly eligible' for health care insurance as of January 2015 and will be offered the new High Deductible Health Plan with benefits equivalent to the 'Bronze Plan' on the Federal Healthcare Marketplace. The State Health Plan cost allocation for employers is currently set at \$117.62 per month per employee electing coverage. The current budget is \$21,250. Costs could be as high as \$42,500.

Charter Schools

In accordance with General Statute 115C-238.29H, local current expense revenues are distributed to charter schools based on the number of charter school students. There was a 45 percent increase in charter school students over the last two years. The amount of increase in 2016-17 will depend on student membership of Wake County Public School System (WCPSS) students, Wake County students attending charter schools, and total local current expense revenues. The proposed budget includes an increase of \$3 million for 2016-17. The actual increase could become as high as \$5.2 million.

Continuation Budget Funding - Student Growth

Senate Bill 744, Section 6.4(b) legislated in the state's final 2014-15 budget, repeals the previous definition of Continuation Budget and replaced it with a new definition. Student growth will no longer be included in the state's Continuation Budget. School districts will not know if they will receive an increase in funding for student growth until the state budget is adopted. WCPSS allots resources to schools in the spring for the coming year, and recruits to fill teaching positions during the same time period. If the state does not fund student growth, other sources of revenue will need to be identified to support staffing levels, or staffing levels will need to be adjusted.

Driver Training

The General Assembly approved funding for Driver Training for 2015-16 from the General Fund. Their intent is to fund Driver Training in 2016-17 from Fines and Forfeitures. The fee districts may charge students remains at a maximum of \$65. There was an extensive reporting requirement from school districts in December 2015 that could impact funding for 2016-17.

Lapsed Salaries

The budget includes 5,153 Months of Employment (MOE), or approximately 500 positions or \$19.5 million, to be paid by lapsed salaries. This equates to 2.6 percent of all months. The typical vacancy rate has been 3.8 percent.

Pay Raises

The Superintendent's Proposed Budget includes an estimated 3 percent increase in salaries to be approved by the General Assembly. Any salary increases approved different than the estimated 3 percent will impact budget costs.

Pension Spiking

Pension spiking is a substantial increase in compensation that results in unusually high liabilities to the Retirement System. The Anti-Pension Spiking Contribution-Based Benefit Cap approach to limiting pension spiking will prevent employers in the Retirement Systems from absorbing the additional liabilities caused by pension spiking by other employers. The pension spiking cap only applies to individuals with an Average Final Compensation (AFC) of \$100,000 or higher, adjusted annually for inflation, and will only directly impact a small number of those individuals. The maximum number of people per year who can be affected by the cap is 0.75 percent of retirees. For members who enter the Retirement System from which they retire before January 1, 2015, the last employer will pay the cost of the additional liability on the Retirement System caused by the pension spike. For members who enter the Retirement System from which they retire on or after January 1, 2015, the employer or employee may pay for the additional liability, or the employee can choose to receive a reduced benefit. WCPSS has three employees under review for a potential unfunded liability cost.

Budget Development

POTENTIAL RISKS

Read to Achieve Reading Camp

Beginning with summer 2014, the Wake County Public School System (WCPSS) has offered Summer Camp for identified students in accordance with the Read-to-Achieve legislation. For summer 2014 and 2015, third grade students who did not perform at a prescribed level on assessments, or who did not achieve proficiency through portfolio, or who otherwise did not meet a “good cause” exemption - have been offered a Summer Reading Camp program. Beginning with the 2015-16 school year, the legislation now includes a requirement to offer a Summer Reading Camp program for students in first and second grade, along the same types of identification as third grade students. WCPSS has received funding from the North Carolina Department of Public Instruction (NCDPI) in the following amounts: 2013-14: \$1.1 million; 2014-15: \$1.5 million; and 2015-16: \$2.5 million.

The current request for local funding for 2016-17 is an estimate based on projected 1st and 2nd grade students who will be offered the Summer Reading Camp program. Depending on final NCDPI guidance and procedures for identifying 1st and 2nd grade students, there is a potential risk of needing up to an additional \$1.2 million in local funds.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The Superintendent’s Proposed Budget includes estimated increases in the rates:

	Actual 2015-16	Estimated 2016-17	Increase in Rate	Percent Change from Prior Year
Retirement	15.32%	15.67%	0.35%	2%
Hospitalization	\$5,471	\$5,564	\$93	2%

Any changes in rates different than those estimated will impact budget costs.

Sales Tax Legislation

Effective March 1, 2016, certain repair, maintenance, and installation services will be taxable under new sales tax legislation. The new laws will reduce the purchasing power of the departments within WCPSS utilizing these services by the 4.75 percent state sales tax.

Unemployment Reserve

Beginning with the new law changes effective June 30, 2013, WCPSS was required to build and maintain an account balance reserve of 1 percent of annual taxable wages. The reserve was established in 2013-14. There will be an annual reconciliation process that could require additional budget dependent on turnover rates, head count, and taxable wage base.

Utility Rate Increase

The proposed budget does not include any rate increases. Any changes in rates would impact budgets costs.

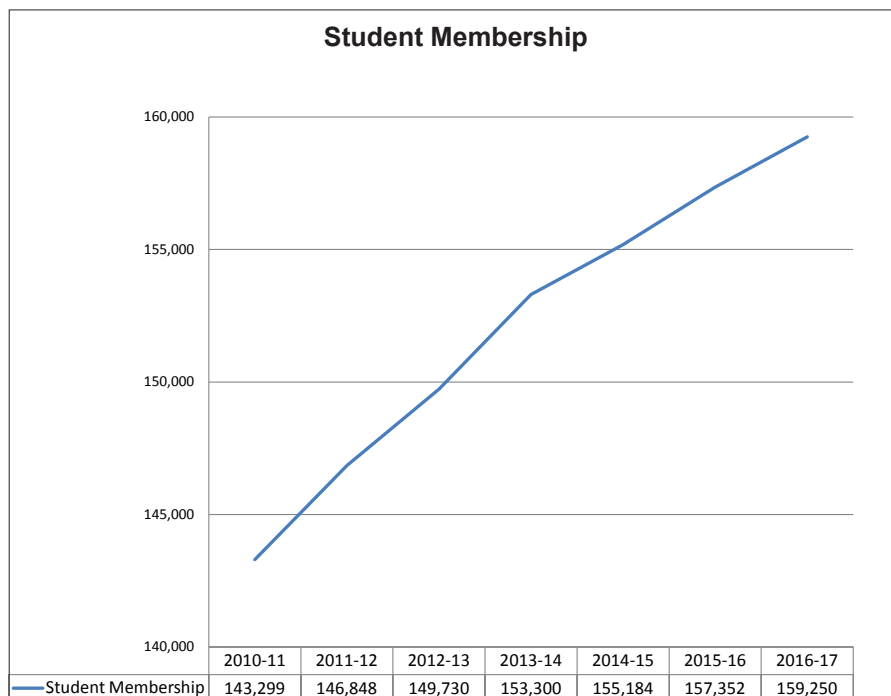
Membership Data

The Wake County Public School System is the largest school district in North Carolina and the 15th largest school district in the country. The projected number of students for 2016-17 is 159,250; including 74,699 elementary school students, 36,295 middle school students, and 48,256 high school students. School system and county staff, along with ITRE/ORED, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Projected
K - 5	69,323	70,808	71,454	72,883	72,742	73,699	74,699
6 - 8	32,733	33,820	34,739	35,713	36,319	35,914	36,295
9 - 12	41,243	42,220	43,537	44,704	46,123	47,739	48,256
Total	143,299	146,848	149,730	153,300	155,184	157,352	159,250

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2010-11	18,810	11,883
2011-12*	19,585	11,578
2012-13	19,947	11,547
2013-14	20,287	12,094
2014-15	20,656	12,549
2015-16	20,880	12,601

*2011-12 is the first year LEP has included PreK students in their October 1 count.



2016-17	
Student Membership Projection By Grade	
K	12,221
1	12,123
2	12,432
3	12,612
4	12,685
5	12,626
6	12,195
7	11,685
8	12,415
9	13,730
10	12,276
11	11,618
12	10,632
	159,250

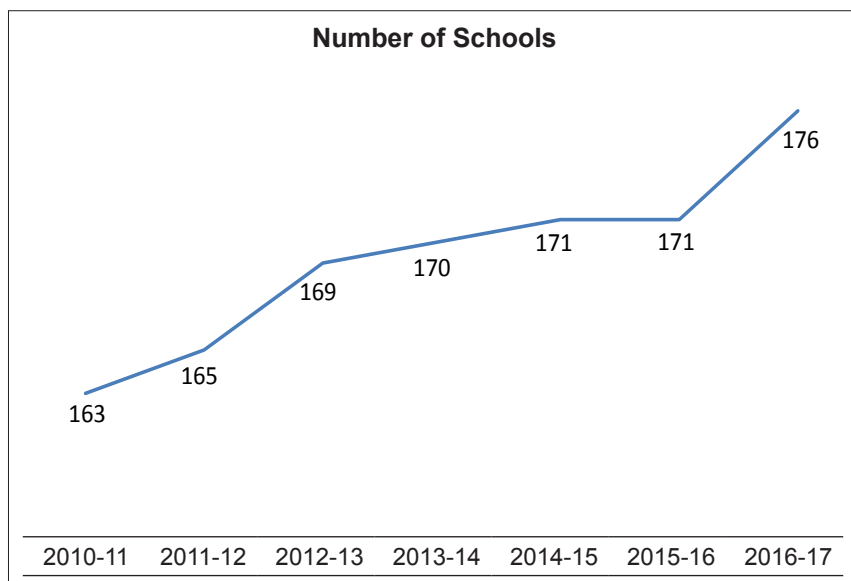
School Data

2016-17

New Schools	Estimated Student Membership
Traditional Calendar	
1. Beaverdam Elementary	688
2. Oakview Elementary	570
3. Pleasant Grove Elementary	507
4. White Oak Elementary	228
Year-Round Calendar	
5. Pine Hollow Middle	801
Calendar Changes	
Highcroft Elementary is moving from single-track year-round to traditional calendar.	

Number of Schools by Grade	
Elementary	110
Middle	36
High	27
K-8 Academy	1
6-12 Leadership Academy	2
Total	176

Number of Schools by Calendar	2015-16	Inc./ Dec.	2016-17
Traditional			
Elementary	67	5	72
Middle	23		23
High	24		24
K-8 Academy	1		1
Total	115	5	120
Single Track YR			
Elementary	7	(1)	6
Middle	2		2
Total	9	(1)	8
Multi-Track YR			
Elementary	30		30
Middle	8	1	9
Total	38	1	39
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Total	5	0	5
Early College Calendar			
High	2		2
Leadership Academies	2		2
Total	4	0	4
Total	171	5	176



Square Footage	
2015-16	22,874,430
Increase	528,659
Total	23,403,089

Acreage	
2015-16	4,604
Increase	184
Total	4,788

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2014-15 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 2012-13 was the U.S. Census Bureau which used fall 2012 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 108 and 107 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 county appropriations.

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2014-15

School System	Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	153,488	1	\$ 5,302	108	\$ 453	107	\$ 2,292	23	\$ 8,048	86
Charlotte-Mecklenburg	144,497	2	\$ 5,064	115	\$ 608	79	\$ 2,276	24	\$ 7,948	88
Guilford	71,502	3	\$ 5,424	100	\$ 650	68	\$ 2,781	11	\$ 8,855	49
Forsyth	53,648	4	\$ 5,518	93	\$ 699	58	\$ 2,246	26	\$ 8,463	65
Cumberland	50,258	5	\$ 5,397	102	\$ 829	35	\$ 1,689	67	\$ 7,915	93
State	1,433,592		\$ 5,634		\$ 639		\$ 2,029		\$ 8,301	
WCPSS Compared to the State	10.7%		\$ (332)		\$ (186)		\$ 263		\$ (253)	

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

Per pupil spending as of 2012-13 is the most recent data available for national comparisons. The national average for per pupil spending in 2012-13 was \$10,700. The average per pupil spending in North Carolina that same year was \$8,390. WCPSS spent \$7,730 per student; 8 percent less than the state average, and 28 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2012-13

School System	City	2012-13 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	148,780	\$ 15,080
Prince George's	Upper Marlboro, MD	123,737	\$ 14,101
Fairfax	Fairfax, VA	180,616	\$ 13,670
Philadelphia	Philadelphia, PA	143,898	\$ 12,271
Memphis	Memphis, TN	107,594	\$ 9,960
San Diego	San Diego, CA	130,271	\$ 9,376
Gwinnett County	Lawrenceville, GA	164,976	\$ 8,838
Duval County	Jacksonville, FL	125,686	\$ 8,391
Dallas	Dallas, TX	158,932	\$ 8,335
Charlotte-Mecklenburg	Charlotte, NC	144,478	\$ 8,132
Wake County	Cary, NC	150,956	\$ 7,730

Source: U.S. Census Bureau website: <http://www.census.gov/content/dam/Census/library/publications/2015/econ/g13-aspef.pdf>

Budget Changes by Category

This table provides a summary of changes by category. The Summary of Business Cases section provides a list of business cases for budget increases or decreases within each category. There are page references to each business case to find detailed descriptions and calculations for budget changes recommended for 2016-17.

	State Sources	Local Sources	Federal Sources	Total
2015-16 BUDGET	\$ 845,103,167	\$ 997,937,890	\$ 127,368,952	\$ 1,970,410,009
GROWTH New schools, increase in student membership, square footage, and acreage.	\$ 11,031,019	\$ 12,225,309	\$ 345,038	\$ 23,601,366
PROGRAM CONTINUITY Continue providing the same level of service from prior year.	\$ 47,623	\$ 3,676,548	\$ (1,150,607)	\$ 2,573,564
LEGISLATIVE IMPACT Budget changes required due to requirements approved or anticipated to be approved by the General Assembly.	\$ 29,474,381	\$ 12,575,714	\$ -	\$ 42,050,095
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year.	\$ (11,468,196)	\$ (18,847,814)	\$ -	\$ (30,316,010)
PROGRAM REDUCTION OR ELIMINATION Savings due to changes in program.	\$ (35,523)	\$ (5,832,247)	\$ -	\$ (5,867,770)
NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year.	\$ 311,958	\$ 3,668,642	\$ 1,156,502	\$ 5,137,102
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances.	\$ 74,508	\$ (2,631,343)	\$ (12,223,420)	\$ (14,780,255)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending.	\$ (671,408)	\$ (711,319)	\$ (609,153)	\$ (1,991,880)
OPERATING BUDGET CHANGES	<u>\$ 28,764,362</u>	<u>\$ 4,123,490</u>	<u>\$ (12,481,640)</u>	<u>\$ 20,406,212</u>
CAPITAL BUILDING PROGRAM Changes to resolutions for the building program and carryforward balances.	\$ -	\$ (146,408,531)	\$ -	\$ (146,408,531)
2016-17 PROPOSED BUDGET	<u>\$ 873,867,529</u>	<u>\$ 855,652,849</u>	<u>\$ 114,887,312</u>	<u>\$ 1,844,407,690</u>

Deferred Needs

The Deferred Needs list indicates business cases considered but not included in the Superintendent's Proposed Budget. The superintendent and staff will analyze the impact of funding later in the summer once the General Assembly approves a budget, the federal government finalizes grant awards, and the county commissioners approve funding for 2016-17. Staff will continue to monitor actual costs and collections compared to budgeted amounts on an ongoing basis to identify savings during the year that could be applied towards these items.

	MOE	Recurring Cost	One-Time Cost	Total Cost
ADDITIONAL COUNTY APPROPRIATION NEEDED TO SUPPORT THE SUPERINTENDENT'S PROPOSED BUDGET				\$ 35,749,600
Teacher and School-Based Administrator Supplement Pay Increase (Years 2-5)	-	\$ 64,000,000	\$ -	\$ 64,000,000
Student/Teacher Device Replacement in Schools	-	8,000,000	-	8,000,000
Implementation of Compensation Study Market Adjustments	-	7,500,000	-	7,500,000
Extra Duty Salary Increase (Years 3-5)	-	4,364,982	-	4,364,982
Establish Facility Painting Schedule	-	4,235,456	-	4,235,456
Instructional Technology Facilitators	455.00	2,558,276	-	2,558,276
Activity Mini Buses	-	-	1,421,232	1,421,232
Assistant Principal Formula for Middle Schools	165.00	1,286,704	-	1,286,704
Maintenance Square Footage and Ground Acreage	-	618,404	-	618,404
Support Vehicles	-	-	605,020	605,020
Literacy K-12 Academic Initiatives	98.00	549,286	-	549,286
Elementary Support Model and State-Identified Low-Performing Schools	-	500,000	-	500,000
Online Registration and Electronic Cumulative Records	-	300,000	177,500	477,500
Office of Equity Affairs Expansion	36.00	445,064	-	445,064
Talent/Professional Learning Management System	-	230,000	-	230,000
Academically or Intellectually Gifted Co-Teachers	36.00	202,414	-	202,414
Leadership Development	-	194,000	-	194,000
Instructional Technology Coordinating Teachers	24.00	132,637	-	132,637
Recruiter	12.00	125,435	850	126,285
Resealing of Hardwood Floors	-	114,558	-	114,558
Intervention Services Program Director	12.00	110,428	-	110,428
Customer Service for Transportation	12.00	110,428	-	110,428
Senior Administrator for Student Assignment	12.00	98,671	4,600	103,271
Senior Administrator - Enterprise Systems	12.00	98,671	-	98,671
Data Governance Audit	-	-	95,000	95,000
Integrated Pest Management Master Craftsman	12.00	54,920	27,000	81,920
Payroll Operations Specialist	12.00	79,466	-	79,466
Before and After School Programs Senior Administrator	12.00	69,621	-	69,621
Beginning Teacher Coordinator	12.00	66,318	2,350	68,668

Deferred Needs

	MOE	Recurring Cost	One-Time Cost	Total Cost
Accountant	12.00	\$ 65,970	\$ 850	\$ 66,820
Elementary Intervention Coordinating Teacher	12.00	66,318	-	66,318
Research Associate for Data, Research, and Accountability	12.00	63,459	-	63,459
Instructional Technology and Library Media Secretary to Senior Director	12.00	44,925	-	44,925
Literacy K-12 Secretary to Director	12.00	42,273	-	42,273
Hardware and Software Management Solution	-	41,880	-	41,880
Bus Driver Uniforms	-	-	39,142	39,142
TOTAL DEFERRED NEEDS	982.00	\$ 96,370,564	\$ 2,373,544	\$ 98,744,108

COUNTY APPROPRIATION INCREASE NEEDED IF DEFERRED NEEDS WERE ADDED TO THE BUDGET REQUEST

\$ 134,493,708

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
GROWTH					
SCHOOLS					
Teachers - Regular Classroom	65	\$ 5,035,421	\$ 3,553,085	\$ -	\$ 8,588,506
Teaching Assistants - Regular Classroom	66	(97,619)	(254)	-	(97,873)
Instructional Supplies	67	48,590	140,437	-	189,027
New Schools and Facility Changes	68	1,069,997	5,482,405	115,665	6,668,067
New Schools - Early Hires, Task Assignment, and Staff Development Dollars	72	(224,222)	(229,276)	-	(453,498)
Textbooks	73	2,275,663	-	-	2,275,663
		\$ 8,107,830	\$ 8,946,397	\$ 115,665	\$ 17,169,892
ACADEMICS					
Career and Technical Education (CTE) Months of Employment (MOE)	74	\$ 586,543	\$ 93,290	\$ -	\$ 679,833
CTE Program Support	75	67,205	-	-	67,205
Drivers Education	76	370,585	-	-	370,585
High School Graduation	77	-	41,638	-	41,638
Limited English Proficiency MOE	78	121,277	19,289	-	140,566
Middle School Academics Teachers	79	-	174,299	-	174,299
		\$ 1,145,610	\$ 328,516	\$ -	\$ 1,474,126
SPECIAL EDUCATION					
Special Education Teachers and Teaching Assistants	80	\$ 1,649,357	\$ 1,043,648	\$ 49,742	\$ 2,742,747
		\$ 1,649,357	\$ 1,043,648	\$ 49,742	\$ 2,742,747
STUDENT SERVICES					
Preschool Special Education Teachers and Teaching Assistants	81	\$ -	\$ 1,024,187	\$ 131,261	\$ 1,155,448
Preschool Speech-Language Pathologists	83	-	262,381	-	262,381
School Counselors	84	286,510	49,465	-	335,975
School Psychologists	86	146,705	28,081	-	174,786
School Psychology Supplies	87	-	-	48,370	48,370
School Social Workers	88	70,492	78,226	-	148,718
		\$ 503,707	\$ 1,442,340	\$ 179,631	\$ 2,125,678
CHIEF OF STAFF AND STRATEGIC PLANNING					
Academically and Intellectually Gifted CogAT/IOWA Assessments	89	\$ -	\$ 11,489	\$ -	\$ 11,489
		\$ -	\$ 11,489	\$ -	\$ 11,489
TRANSPORTATION					
Bus Drivers	90	\$ 1,122,154	\$ 15,998	\$ -	\$ 1,138,152
Safety Assistants	91	-	436,921	-	436,921
		\$ 1,122,154	\$ 452,919	\$ -	\$ 1,575,073

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
TECHNOLOGY					
School Connectivity	92	\$ 17,400	\$ -	\$ -	\$ 17,400
School Technology Fund	93	(1,515,039)	-	-	(1,515,039)
		<u>\$ (1,497,639)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,497,639)</u>
	GROWTH TOTAL	<u>\$ 11,031,019</u>	<u>\$ 12,225,309</u>	<u>\$ 345,038</u>	<u>\$ 23,601,366</u>
PROGRAM CONTINUITY					
ACADEMIC ADVANCEMENT					
Positions Previously Funded by the Title II - Improving Teacher Quality Grant	94	\$ -	\$ 1,091,423	\$ (1,117,179)	\$ (25,756)
		<u>\$ -</u>	<u>\$ 1,091,423</u>	<u>\$ (1,117,179)</u>	<u>\$ (25,756)</u>
ACADEMICS					
Athletics	95	\$ -	\$ 13,811	\$ -	\$ 13,811
NC Symphony Field Trip Dollars	96	-	12,750	-	12,750
		<u>\$ -</u>	<u>\$ 26,561</u>	<u>\$ -</u>	<u>\$ 26,561</u>
SPECIAL EDUCATION					
Special Education Teacher	97	\$ 28,560	\$ 4,794	\$ (33,428)	\$ (74)
		<u>\$ 28,560</u>	<u>\$ 4,794</u>	<u>\$ (33,428)</u>	<u>\$ (74)</u>
COMMUNICATIONS					
Customer Service Subscription Platform	98	\$ -	\$ 100,000	\$ -	\$ 100,000
		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
FACILITIES					
Real Estate Leases	99	\$ -	\$ 21,837	\$ -	\$ 21,837
Real Estate Leases: Crossroads I and II	100	-	130,568	-	130,568
		<u>\$ -</u>	<u>\$ 152,405</u>	<u>\$ -</u>	<u>\$ 152,405</u>
MAINTENANCE AND OPERATIONS					
Transitions Program	101	\$ 19,063	\$ 29,332	\$ -	\$ 48,395
		<u>\$ 19,063</u>	<u>\$ 29,332</u>	<u>\$ -</u>	<u>\$ 48,395</u>
HUMAN RESOURCES					
Extra Duty Salary Increase	102	\$ -	\$ 2,272,033	\$ -	\$ 2,272,033
		<u>\$ -</u>	<u>\$ 2,272,033</u>	<u>\$ -</u>	<u>\$ 2,272,033</u>
	PROGRAM CONTINUITY TOTAL	<u>\$ 47,623</u>	<u>\$ 3,676,548</u>	<u>\$ (1,150,607)</u>	<u>\$ 2,573,564</u>
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Employer Matching Rate Increases	103	\$ 3,349,872	\$ 907,259	\$ -	\$ 4,257,131
Legislative Salary Increase	104	21,741,942	7,123,713	-	28,865,655
		<u>\$ 25,091,814</u>	<u>\$ 8,030,972</u>	<u>\$ -</u>	<u>\$ 33,122,786</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
SCHOOLS					
Charter Schools	105	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Home Base	106	-	318,500	-	318,500
Teachers Change in State Formula for Grade 1	107	2,637,602	(234,995)	-	2,402,607
		<u>\$ 2,637,602</u>	<u>\$ 3,083,505</u>	<u>\$ -</u>	<u>\$ 5,721,107</u>
ACADEMICS					
Phase Out Conversion of Career and Technical Education Months	108	\$ (688,849)	\$ 688,849	\$ -	\$ -
Read to Achieve Reading Camp	109	2,392,978	722,388	-	3,115,366
Vernon Malone College and Career Academy	111	-	50,000	-	50,000
		<u>\$ 1,704,129</u>	<u>\$ 1,461,237</u>	<u>\$ -</u>	<u>\$ 3,165,366</u>
TRANSPORTATION					
Local Education Agency (LEA) Financed Purchase of School Buses	112	\$ 40,836	\$ -	\$ -	\$ 40,836
		<u>\$ 40,836</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,836</u>
		<u>\$ 29,474,381</u>	<u>\$ 12,575,714</u>	<u>\$ -</u>	<u>\$ 42,050,095</u>
LEGISLATIVE IMPACT TOTAL					
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2015-16	113	\$(11,468,196)	\$(18,847,814)	\$ -	\$(30,316,010)
		<u>\$(11,468,196)</u>	<u>\$(18,847,814)</u>	<u>\$ -</u>	<u>\$(30,316,010)</u>
PROGRAM REDUCTION OR ELIMINATION					
SCHOOLS					
East Wake Campus Consolidation	115	\$ -	\$ (243,114)	\$ -	\$ (243,114)
High School Average Daily Membership Teacher Formula Change	116	-	(3,727,738)	-	(3,727,738)
Instructional Supply Adjustment for New Schools	117	-	(91,926)	-	(91,926)
Wakefield High School 9th Grade Center	118	(35,523)	(256,591)	-	(292,114)
		<u>\$ (35,523)</u>	<u>\$ (4,319,369)</u>	<u>\$ -</u>	<u>\$ (4,354,892)</u>
ACADEMICS					
Middle School Academics College Preparatory Success	119	\$ -	\$ (472,295)	\$ -	\$ (472,295)
		<u>\$ -</u>	<u>\$ (472,295)</u>	<u>\$ -</u>	<u>\$ (472,295)</u>
CHIEF OF STAFF AND STRATEGIC PLANNING					
Preliminary Scholastic Test/National Merit Scholarship Qualifying Test	120	\$ -	\$ (121,982)	\$ -	\$ (121,982)
		<u>\$ -</u>	<u>\$ (121,982)</u>	<u>\$ -</u>	<u>\$ (121,982)</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
TECHNOLOGY					
E-Rate	121	\$ -	\$ (918,601)	\$ -	\$ (918,601)
		<u>\$ -</u>	<u>\$ (918,601)</u>	<u>\$ -</u>	<u>\$ (918,601)</u>
PROGRAM REDUCTION OR ELIMINATION TOTAL		<u>\$ (35,523)</u>	<u>\$ (5,832,247)</u>	<u>\$ -</u>	<u>\$ (5,867,770)</u>

NEW OR EXPANDING PROGRAM

ACADEMIC ADVANCEMENT

Title II - Improving Teacher Quality Grant Professional Development	122	\$ -	\$ -	\$ 1,156,502	\$ 1,156,502
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,156,502</u>	<u>\$ 1,156,502</u>

ACADEMICS

Band Uniform and Instrument Replacement	124	\$ -	\$ 30,000	\$ -	\$ 30,000
East Wake High School Redesign	125	-	725,620	-	725,620
FLEX Academy Resources/Lease	126	126,228	682,594	-	808,822
Instructional Technology Facilitators	127	-	843,387	-	843,387
Magnet New School and Theme Alignment	128	-	927,727	-	927,727
Middle School Academics Visual and Performing Arts	129	-	421,692	-	421,692
Strings Repair	130	-	20,250	-	20,250
		<u>\$ 126,228</u>	<u>\$ 3,651,270</u>	<u>\$ -</u>	<u>\$ 3,777,498</u>

TRANSPORTATION

Logistics Support	131	\$ 185,730	\$ 872	\$ -	\$ 186,602
		<u>\$ 185,730</u>	<u>\$ 872</u>	<u>\$ -</u>	<u>\$ 186,602</u>

HUMAN RESOURCES

Future Teachers	132	\$ -	\$ 16,500	\$ -	\$ 16,500
		<u>\$ -</u>	<u>\$ 16,500</u>	<u>\$ -</u>	<u>\$ 16,500</u>

NEW OR EXPANDING PROGRAM TOTAL		<u>\$ 311,958</u>	<u>\$ 3,668,642</u>	<u>\$ 1,156,502</u>	<u>\$ 5,137,102</u>
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CHANGES TO GRANTS, DONATIONS, AND FEES

SCHOOLS

Burroughs Wellcome Student Science Enrichment Program	133	\$ -	\$ (1,735)	\$ -	\$ (1,735)
		<u>\$ -</u>	<u>\$ (1,735)</u>	<u>\$ -</u>	<u>\$ (1,735)</u>

ACADEMIC ADVANCEMENT

Title II - Improving Teacher Quality	134	\$ -	\$ -	\$ (531,744)	\$ (531,744)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (531,744)</u>	<u>\$ (531,744)</u>

ACADEMICS

Burroughs Wellcome Science Enrichment STEM Wise	135	\$ -	\$ (31,969)	\$ -	\$ (31,969)
CIU Confucius Classroom	136	-	(4,011)	-	(4,011)

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
Disadvantaged Student Supplemental Funding	137	\$ 54,508	\$ -	\$ -	\$ 54,508
Duke/Project Bright IDEA 3	138	-	(41,000)	-	(41,000)
ESEA Title I - Basic Program	139	-	-	(4,647,902)	(4,647,902)
Magnet School	141	-	-	(2,434,634)	(2,434,634)
National Science Foundation Math and Science Partnership	143	-	-	(112,304)	(112,304)
Title III - Language Acquisition	144	-	-	(191,252)	(191,252)
Title III - Language Acquisition - Significant Increase	145	-	-	(27,454)	(27,454)
United Way Changing Generations/ Pathways to Progress	146	-	13,756	-	13,756
		<u>\$ 54,508</u>	<u>\$ (63,224)</u>	<u>\$ (7,413,546)</u>	<u>\$ (7,422,262)</u>
SPECIAL EDUCATION					
ESEA Title I - School Improvement	147	\$ -	\$ -	\$ (125,510)	\$ (125,510)
IDEA - Early Intervening Services	148	-	-	(355,818)	(355,818)
IDEA - State Improvement Grant	149	-	-	(540)	(540)
IDEA - Targeted Assistance for Preschool Federal Grant	150	-	-	(19,023)	(19,023)
IDEA Title VI-B Handicapped	151	-	-	(4,760,177)	(4,760,177)
IDEA VI-B Special Needs Targeted Assistance	152	-	-	(65)	(65)
Medicaid Direct Services Reimbursement Program	153	-	-	(1,254,814)	(1,254,814)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,515,947)</u>	<u>\$ (6,515,947)</u>
STUDENT SERVICES					
Elementary and Secondary School Counseling (ESSC) Achieve Success	154	\$ -	\$ -	\$ (96,008)	\$ (96,008)
Helping Hands	155	-	(9,905)	-	(9,905)
IDEA Title VI-B - Pre-School Handicapped	156	-	-	(48,241)	(48,241)
John Rex Endowment	157	-	(69,480)	-	(69,480)
John Rex Endowment - Social Emotional Foundations for Early Learning	158	-	(304,124)	-	(304,124)
McKinney-Vento Homeless Assistance	159	-	-	(51,099)	(51,099)
Medicaid Administrative Outreach Program	160	-	-	(249,884)	(249,884)
NC Pre-K	161	-	(190,281)	-	(190,281)
Parents As Teachers - Smart Start	162	-	98,102	-	98,102
Project Enlightenment - Self Support	163	-	(52,783)	-	(52,783)
Transition - Smart Start	164	-	23,586	-	23,586
		<u>\$ -</u>	<u>\$ (504,885)</u>	<u>\$ (445,232)</u>	<u>\$ (950,117)</u>
CHIEF OF STAFF AND STRATEGIC PLANNING					
Laura and John Arnold Foundation	165	\$ -	\$ 6,417	\$ -	\$ 6,417
		<u>\$ -</u>	<u>\$ 6,417</u>	<u>\$ -</u>	<u>\$ 6,417</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
COMMUNICATIONS					
Community Schools	166	\$ -	\$ 468,016	\$ -	\$ 468,016
		<u>\$ -</u>	<u>\$ 468,016</u>	<u>\$ -</u>	<u>\$ 468,016</u>
CHILD NUTRITION					
Child Nutrition Services	167	\$ 20,000	\$ (2,531,725)	\$ 2,683,049	\$ 171,324
		<u>\$ 20,000</u>	<u>\$ (2,531,725)</u>	<u>\$ 2,683,049</u>	<u>\$ 171,324</u>
HUMAN RESOURCES					
Principal of the Year	168	\$ -	\$ (4,207)	\$ -	\$ (4,207)
		<u>\$ -</u>	<u>\$ (4,207)</u>	<u>\$ -</u>	<u>\$ (4,207)</u>
CHANGES TO GRANTS, DONATIONS, AND FEES TOTAL		<u>\$ 74,508</u>	<u>\$ (2,631,343)</u>	<u>\$ (12,223,420)</u>	<u>\$ (14,780,255)</u>
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	170	\$ -	\$ (32,982)	\$ -	\$ (32,982)
		<u>\$ -</u>	<u>\$ (32,982)</u>	<u>\$ -</u>	<u>\$ (32,982)</u>
SCHOOLS					
Beehive Collective	169	\$ -	\$ (25,000)	\$ -	\$ (25,000)
Confucius Institute	169	-	(10,125)	-	(10,125)
Digital Promise Grant	169	-	(38,748)	-	(38,748)
Give with Target	170	-	(102)	-	(102)
NC Arts Council AIE Artist Residencies	171	-	-	(13,500)	(13,500)
New School Project	170	-	(13,249)	-	(13,249)
Project Lead the Way - Centennial Campus	170	-	(4)	-	(4)
SAS inSchool Centennial MS	170	-	(17)	-	(17)
State Farm Celebrate My Drive	170	-	(71,256)	-	(71,256)
Summer Camp	171	-	(379,409)	-	(379,409)
		<u>\$ -</u>	<u>\$ (537,910)</u>	<u>\$ (13,500)</u>	<u>\$ (551,410)</u>
ACADEMICS					
Biogen Idec Community Lab Teacher Support	169	\$ -	\$ (2,564)	\$ -	\$ (2,564)
Burroughs Wellcome Fund	169	-	(80,390)	-	(80,390)
Donations - Arts Education	170	-	(989)	-	(989)
Lego Foundation	170	-	(2,172)	-	(2,172)
NC High School Athletic Association	170	-	(2,750)	-	(2,750)
NC Quest	171	-	-	(133,243)	(133,243)
READS for Summer Learning	171	-	-	(41,468)	(41,468)
State Farm Critical Friends	171	-	(5,000)	-	(5,000)
Summer Leadership Camp - Wake Leadership Academy	171	-	(5)	-	(5)
Teacher Incentive Fund (TIF)	171	-	-	(218,508)	(218,508)
		<u>\$ -</u>	<u>\$ (93,870)</u>	<u>\$ (393,219)</u>	<u>\$ (487,089)</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	171	\$ -	\$ -	\$ (202,434)	\$ (202,434)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (202,434)</u>	<u>\$ (202,434)</u>
STUDENT SERVICES					
After-School Quality Improvement Grant Program	169	\$ (671,408)	\$ -	\$ -	\$ (671,408)
Grow Up Great with the Arts - PNC Grant	170	-	(207)	-	(207)
Spotlight on Students	170	-	(2,791)	-	(2,791)
		<u>\$ (671,408)</u>	<u>\$ (2,998)</u>	<u>\$ -</u>	<u>\$ (674,406)</u>
CHIEF OF STAFF AND STRATEGIC PLANNING					
4C Fund	169	\$ -	\$ (25,000)	\$ -	\$ (25,000)
		<u>\$ -</u>	<u>\$ (25,000)</u>	<u>\$ -</u>	<u>\$ (25,000)</u>
COMMUNICATIONS					
Athens Library	169	\$ -	\$ (18,559)	\$ -	\$ (18,559)
		<u>\$ -</u>	<u>\$ (18,559)</u>	<u>\$ -</u>	<u>\$ (18,559)</u>
GRANTS, DONATIONS, AND FEES ENDING TOTAL		<u>\$ (671,408)</u>	<u>\$ (711,319)</u>	<u>\$ (609,153)</u>	<u>\$ (1,991,880)</u>
OPERATING BUDGET ADJUSTMENTS		<u>\$ 28,764,362</u>	<u>\$ 4,123,490</u>	<u>\$ (12,481,640)</u>	<u>\$ 20,406,212</u>
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	172	\$ -	\$ (146,408,531)	\$ -	\$ (146,408,531)
CAPITAL BUILDING PROGRAM TOTAL		<u>\$ -</u>	<u>\$ (146,408,531)</u>	<u>\$ -</u>	<u>\$ (146,408,531)</u>
TOTAL BUDGET ADJUSTMENTS		<u>\$ 28,764,362</u>	<u>\$ (142,285,041)</u>	<u>\$ (12,481,640)</u>	<u>\$ (126,002,319)</u>

Notes

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 each elected from separate county districts and serve staggered four-year terms.

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.



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Northeast Wake
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Monika Johnson-Hostler
Vice Chair, District 2
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Kevin Hill
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Keith Sutton
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Jim Martin
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Christine Kushner
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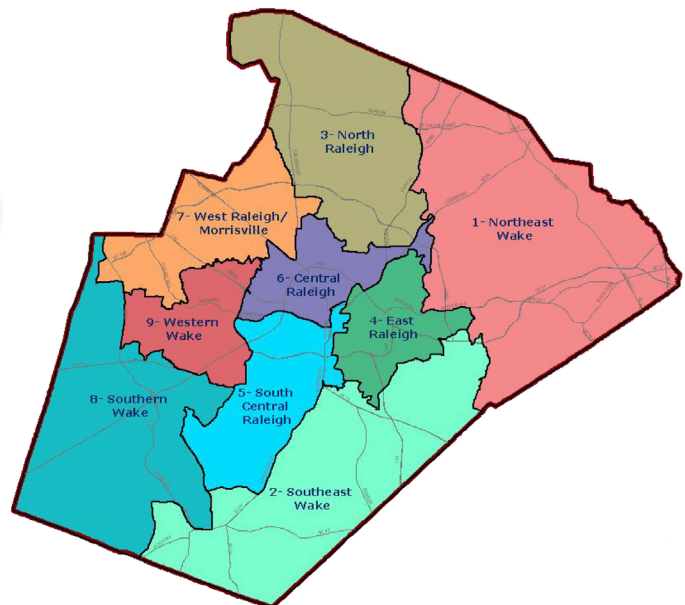


Susan Evans
District 8
Southern Wake
sevans5@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

Board of Education District Map



Visit the Wake County Public School System website for a list of meeting dates and times:
<http://www.wcpss.net/domain/2754>

Board's Strategic Plan

VISION

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

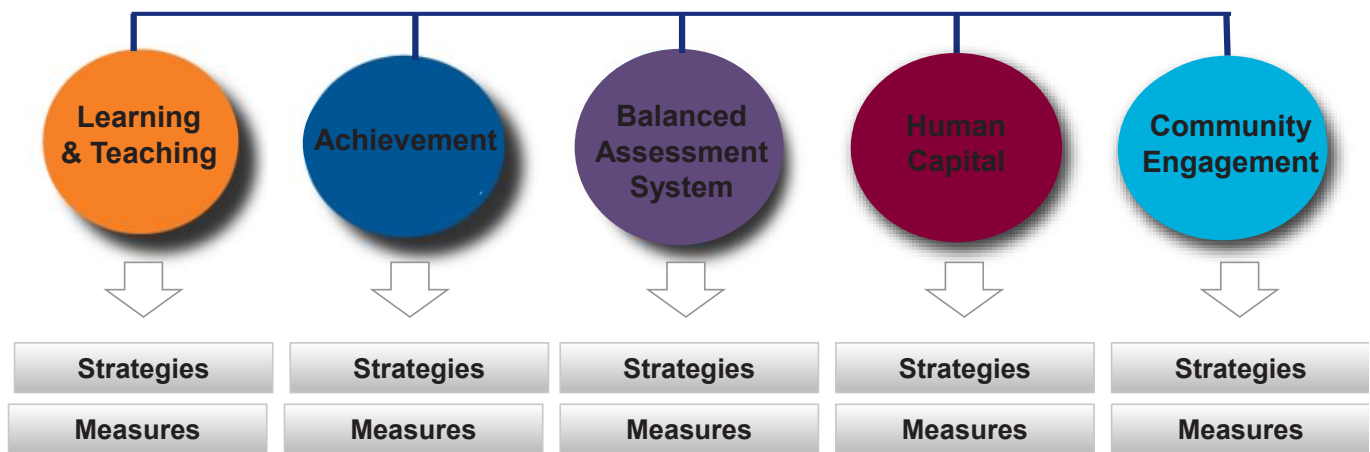
MISSION

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

GOAL

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

STRATEGIC OBJECTIVES



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



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



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



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



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

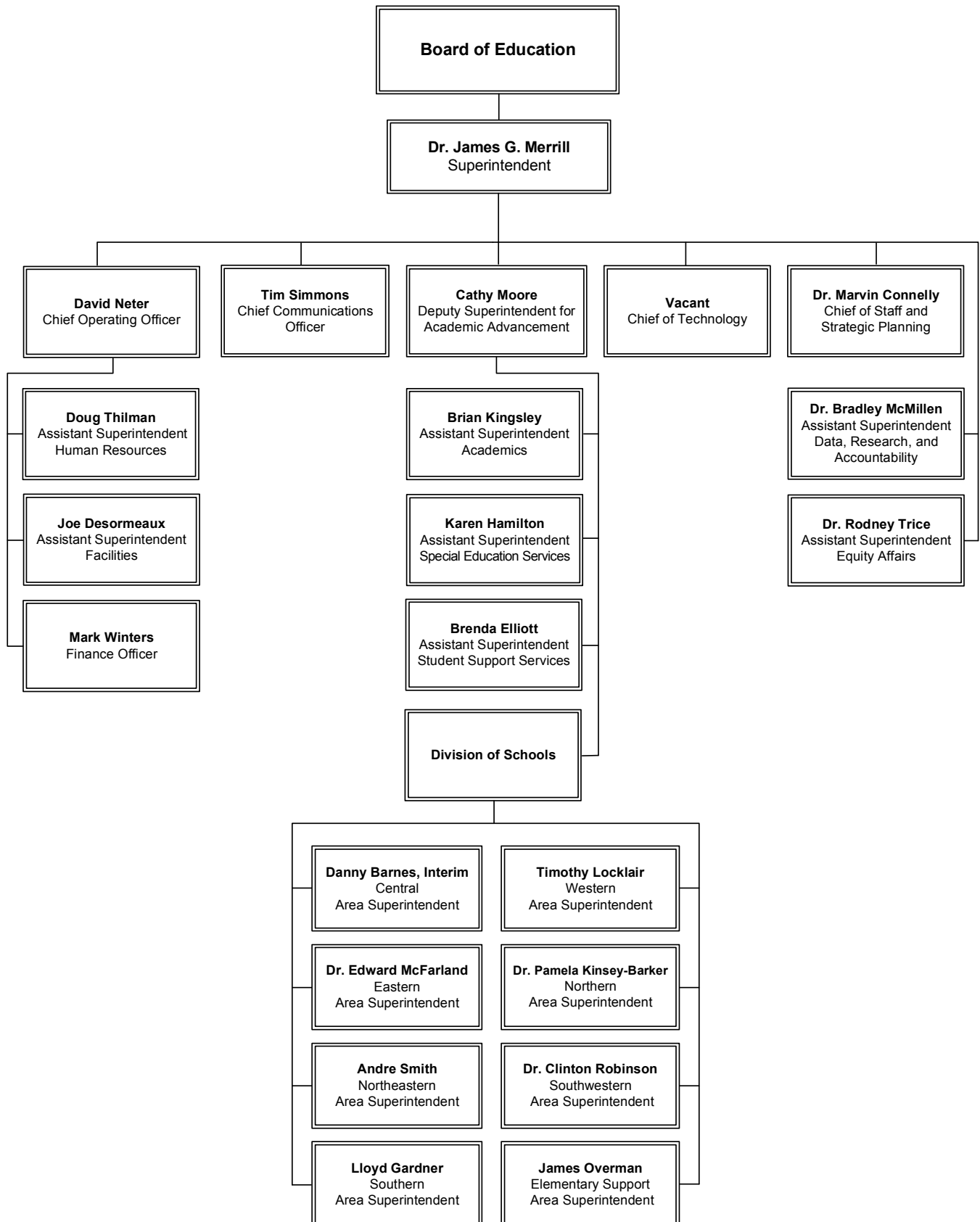
Board's Strategic Plan

CORE BELIEFS

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

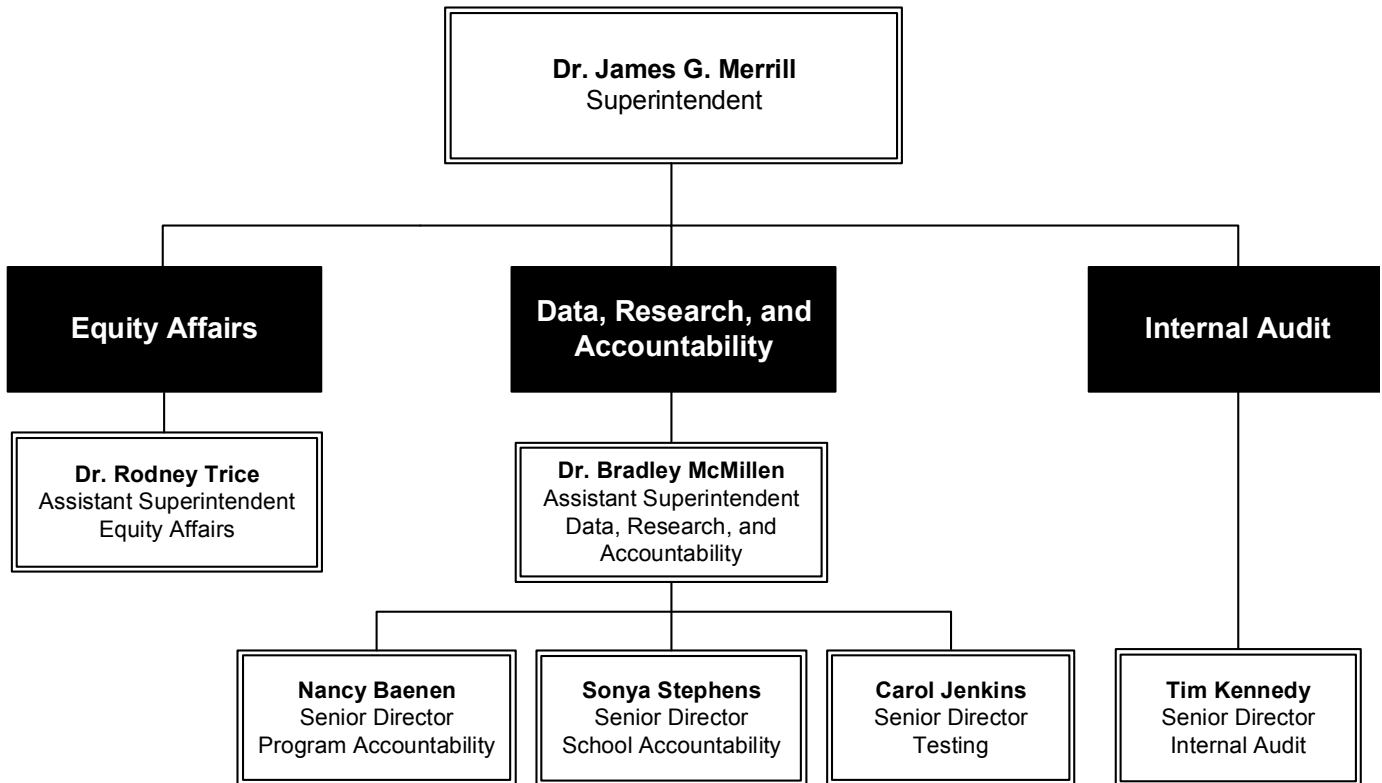
Organization Charts

BOARD OF EDUCATION



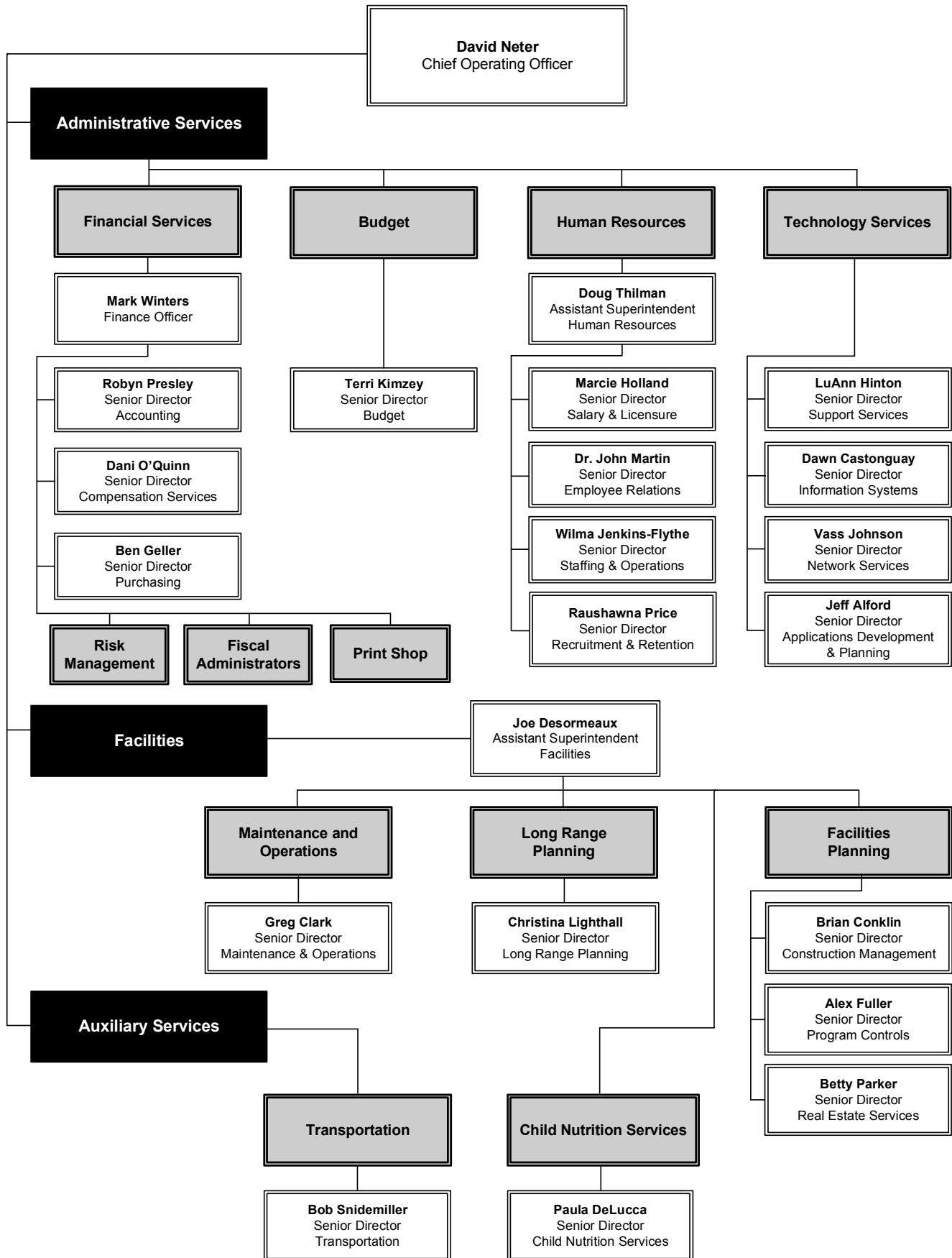
Organization Charts

SUPERINTENDENT'S OFFICE



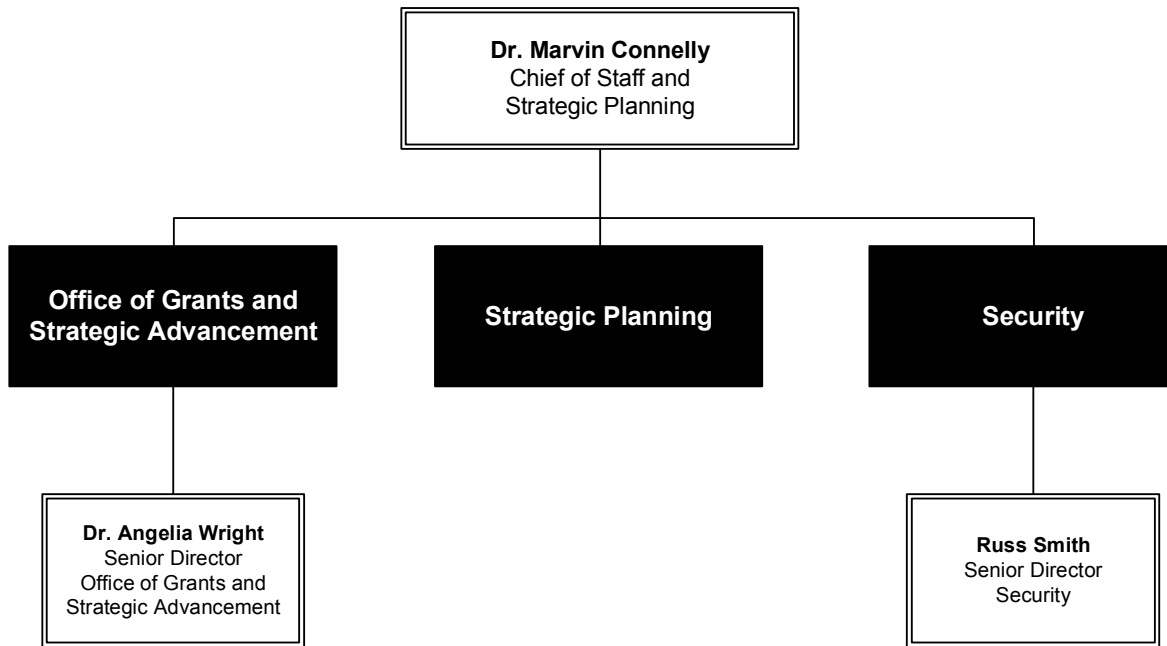
Organization Charts

OPERATIONS SUPPORT



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

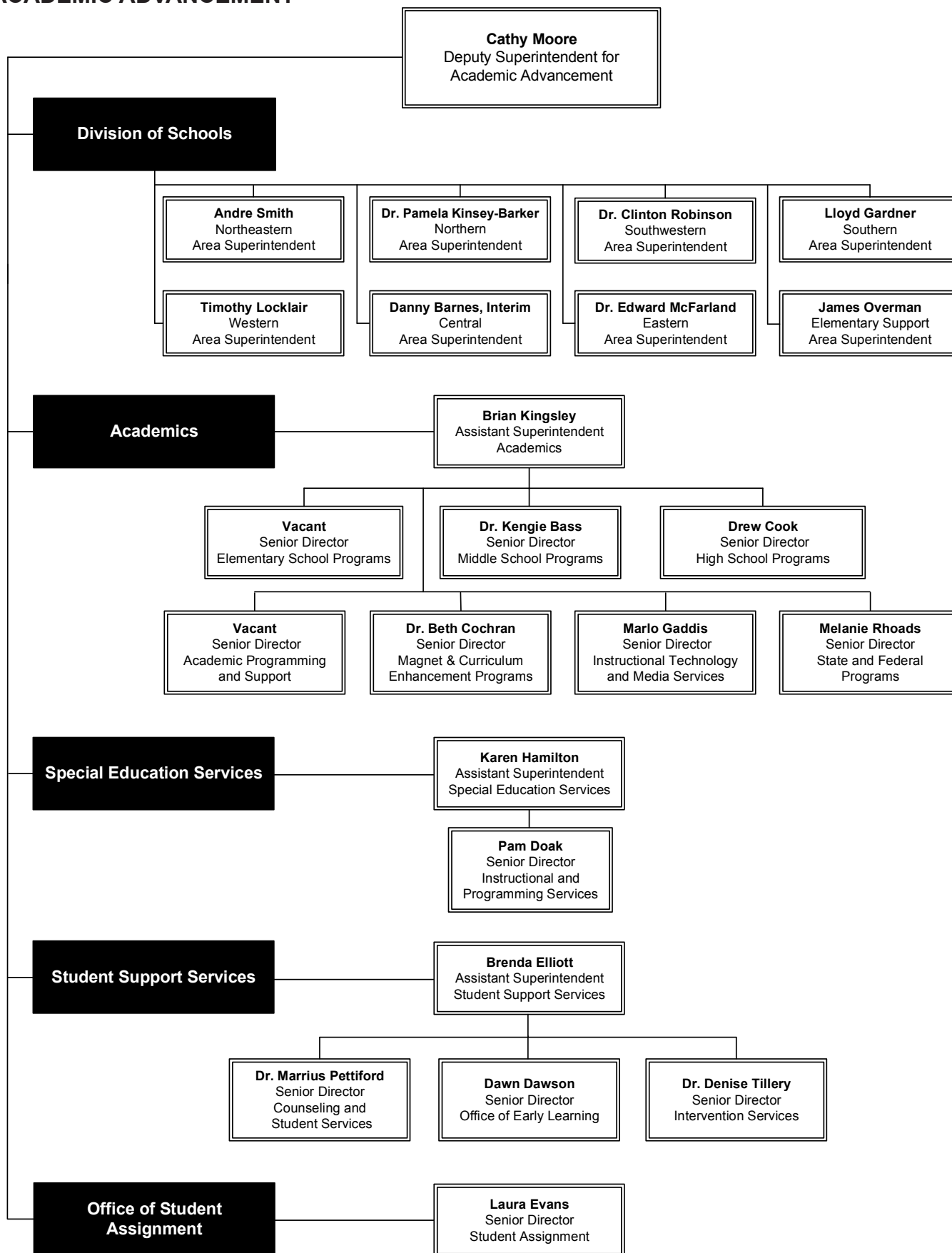


COMMUNICATIONS



Organization Charts

ACADEMIC ADVANCEMENT



Budget Policies

REPORTING ENTITY

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



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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA POLICIES FOR SCHOOL SYSTEM BUDGETS

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

- **Budget Flexibility** § 115C-105.25
- **Distribution of Staff Development Funds** § 115C-105.30
- **School Budget and Fiscal Control Act** § 115C-422 through § 115C-452

ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

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, 2015. 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 26 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

NC General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <http://www.dpi.state.nc.us/fbs/finance/reporting/coa2016>.

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

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

The chief operating officer, finance officer, and senior director of budget meet with the deputy superintendent, each chief, and with each area assistant superintendent and their principals to review human resource and financial data. Examples of agenda items:

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

Fund Balance

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

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

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

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

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

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

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

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

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

Board of Education Policy 8101 provides guidelines for the amount of Undesignated Operating Fund Balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

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

Unassigned fund balance, on an annual basis, at June 30, 2015, was \$14,894,753, which aligns with board policy.

Fund Balance

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.

	2014-15	2015-16	2016-17
CURRENT EXPENSE			
Appropriated July 1	\$ 26,075,734	\$ 20,000,000	\$ 7,000,000
Additional Appropriations	\$ 21,970,970	13,469,158	
Current Expense Appropriated Fund Balance	\$ 48,046,704	\$ 33,469,158	\$ 7,000,000
<i>Unassigned Current Expense Fund Balance</i>	\$ 14,894,753		
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	\$ 2,353,843	784,420	
Capital Outlay Appropriated Fund Balance	\$ 2,353,843	\$ 784,420	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 397,078		
TOTAL			
Appropriated July 1	\$ 26,075,734	\$ 20,000,000	\$ 7,000,000
Additional Appropriations	\$ 24,324,813	14,253,578	
TOTAL APPROPRIATED	\$ 50,400,547	\$ 34,253,578	\$ 7,000,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 15,291,831		
TOTAL			
County Appropriation	\$ 341,426,400	\$ 386,000,000	\$ 421,749,600
Percent Increase	4%	13%	9%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	4%		

Financial



FINANCIAL

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 427,418,495	\$ 447,999,260	\$ 20,580,765	
Instructional Support Personnel - Certified	47,883,627	49,853,363	1,969,736	
Career Technical Education - Months of Employment	39,463,317	43,256,670	3,793,353	
School Building Administration	25,787,331	26,988,525	1,201,194	
Subtotal Position Allotments	\$ 540,552,770	\$ 568,097,818	\$ 27,545,048	5%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 45,651,384	\$ 47,642,809	\$ 1,991,425	
Teaching Assistants	38,145,376	39,176,322	1,030,946	
Central Office Administration	3,198,200	3,301,131	102,931	
Classroom Materials/Instructional Supplies and Equipment	-	48,590	48,590	
Subtotal Dollar Allotments	\$ 86,994,960	\$ 90,168,852	\$ 3,173,892	4%
Categorical Allotments				
Children with Special Needs	\$ 82,376,659	\$ 86,632,808	\$ 4,256,149	
Transportation of Pupils	51,329,290	53,723,879	2,394,589	
At-Risk Student Services/Alternative Programs and Schools	23,899,934	24,727,471	827,537	
Disadvantaged Student Supplemental Funding	3,947,221	4,004,952	57,731	
Summer Reading Camps	717,976	3,211,757	2,493,781	
Driver Training	2,710,436	3,083,058	372,622	
School Technology Fund	4,108,521	2,593,482	(1,515,039)	
Career Technical Education Program Support	3,086,667	2,137,668	(948,999)	
Children with Special Needs - Developmental Day and Community Residential	1,893,122	1,898,335	5,213	
Learn and Earn	1,266,584	1,268,556	1,972	
School Connectivity	578,280	595,680	17,400	
Assistant Principal Intern Full-Time MSA Student	420,800	420,800	-	
Behavioral Support	215,640	222,518	6,878	
Assistant Principal Intern	134,656	134,656	-	
mClass Reading 3D	26,800	26,800	-	
After-School Quality Improvement Grant Program	671,408	-	(671,408)	
Subtotal Categorical Allotments	\$ 177,383,994	\$ 184,682,420	\$ 7,298,426	4%
Unallotted (NCDPI covers actual cost or created from transfers)				
Dollars for Certified Personnel Conversions	\$ 17,008,033	\$ 16,780,546	\$ (227,487)	
Non-Contributory Employee Benefits	8,927,412	9,038,568	111,156	

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
NBPTS Educational Leave	\$ 111	\$ 111	\$ -	
Compensation Bonus (Legislated)	11,473,119	-	(11,473,119)	
Subtotal Unallotted	\$ 37,408,675	\$ 25,819,225	\$ (11,589,450)	(31%)
Subtotal State Public School Fund	\$ 842,340,399	\$ 868,768,315	\$ 26,427,916	3%
Other State Allocations for Current Operations				
State Textbook Account	\$ 2,222,226	\$ 4,497,836	\$ 2,275,610	
Advanced Placement Test Fee Program	32,600	32,600	-	
Professional Leave Paid by Outside Agencies	20,000	20,000	-	
Subtotal Other State Allocations for Current Operations	\$ 2,274,826	\$ 4,550,436	\$ 2,275,610	100%
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 387,942	\$ 428,778	\$ 40,836	
Subtotal State Allocations Restricted to Capital Outlays	\$ 387,942	\$ 428,778	\$ 40,836	11%
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 100,000	\$ 120,000	\$ 20,000	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 100,000	\$ 120,000	\$ 20,000	20%
TOTAL - STATE SOURCES	\$ 845,103,167	\$ 873,867,529	\$ 28,764,362	3%
LOCAL SOURCES				
Local Sources General				
County Appropriation - Operating Budget	\$ 383,874,618	\$ 419,710,057	\$ 35,835,439	
County Appropriation - Capital Improvements	1,247,327	1,150,969	(96,358)	
County Funds for Crossroads Lease	878,055	888,574	10,519	
Subtotal Local Sources General	\$ 386,000,000	\$ 421,749,600	\$ 35,749,600	9%
Local Sources - Tuition and Fees				
Before and After School Care	\$ 11,830,491	\$ 11,608,806	\$ (221,685)	
Community Schools	8,502,698	8,970,714	468,016	
Parking Fees	1,125,000	1,125,000	-	
Preschool Programs	412,007	412,007	-	
Project Enlightenment - Self-Support	171,907	119,124	(52,783)	
Summer School Tuition	114,400	114,400	-	
Print Shop	30,000	30,000	-	
Regular Tuition	5,000	5,000	-	
Summer Camp	379,409	-	(379,409)	
Subtotal Local Sources - Tuition and Fees	\$ 22,570,912	\$ 22,385,051	\$ (185,861)	(1%)

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
Local Sources Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 9,870,682	\$ 8,845,000	\$ (1,025,682)	
Supplemental Sales	9,000,000	7,200,000	(1,800,000)	
Breakfast Full Pay	629,891	748,800	118,909	
Lunch Reduced	341,281	349,000	7,719	
Catered Supplements	256,000	300,000	44,000	
Catered Lunches	25,000	91,000	66,000	
Suppers and Banquets	50,000	53,000	3,000	
Sales - Other	-	19,500	19,500	
Catered Breakfast	-	1,500	1,500	
Subtotal Local Sources Sales Revenues - Child Nutrition	\$ 20,172,854	\$ 17,607,800	\$ (2,565,054)	(13%)
Local Sources - Unrestricted				
Fines				
Fines and Forfeitures	\$ 3,050,000	\$ 3,550,000	\$ 500,000	
Red Light Camera Fines	500,000	500,000	-	
Rebates				
E-Rate	2,264,429	1,345,828	(918,601)	
Rebates	150,000	150,000	-	
Interest Earned on Investments	570,000	565,000	(5,000)	
Donations				
Teacher of the Year	59,872	59,872	-	
Principal of the Year	25,040	20,833	(4,207)	
Helping Hands	14,506	4,601	(9,905)	
State Farm Celebrate My Drive	71,256	-	(71,256)	
Donations - General Operations	32,982	-	(32,982)	
4C Fund	25,000	-	(25,000)	
Carolina Panthers Hometown Award Donation	10,000	-	(10,000)	
Spotlight on Students	2,791	-	(2,791)	
Lego Foundation	2,172	-	(2,172)	
Donations - Arts Education	989	-	(989)	
Subtotal Local Sources - Unrestricted	\$ 6,779,037	\$ 6,196,134	\$ (582,903)	(9%)
Local Sources - Restricted				
Indirect Cost	\$ 2,400,000	\$ 2,400,000	\$ -	
Indirect Cost - Food Service	2,200,000	2,200,000	-	
John Rex Endowment	796,526	727,046	(69,480)	
Parents as Teachers - Smart Start	361,215	459,317	98,102	

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
NC Pre-K	\$ 470,991	\$ 280,710	\$ (190,281)	
John Rex Endowment - Social Emotional Foundations for Early Learning	508,189	204,065	(304,124)	
Duke/Project Bright IDEA 3	240,263	199,263	(41,000)	
Disposition of School Fixed Assets	150,000	150,000	-	
Cellular Lease	150,000	150,000	-	
Wake County Universal Breakfast Appropriation	90,000	150,000	60,000	
Transition - Smart Start	94,344	117,930	23,586	
Burroughs Wellcome Science Enrichment "STEM" Wise	116,507	84,538	(31,969)	
United Way Changing Generations/Pathways to Progress	61,244	75,000	13,756	
CIU Confucius Classroom	54,011	50,000	(4,011)	
Laura and John Arnold Foundation	37,703	44,120	6,417	
Wake Up and Read	30,423	30,423	-	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	30,000	30,000	-	
Burroughs Wellcome Student Science Enrichment Program	28,587	26,852	(1,735)	
Project Lead the Way	20,000	20,000	-	
Professional Leave Paid by Outside Agencies	15,000	15,000	-	
Grants Ending				
Burroughs Wellcome Fund	80,390	-	(80,390)	
Digital Promise Grant	38,748	-	(38,748)	
Beehive Collective	25,000	-	(25,000)	
Athens Library	18,559	-	(18,559)	
New School Project	13,249	-	(13,249)	
Confucius Institute	10,125	-	(10,125)	
Food Research & Action Center Program	9,000	-	(9,000)	
State Farm Critical Friends	5,000	-	(5,000)	
North Carolina High School Athletic Association	2,750	-	(2,750)	
Biogen Idec Community Lab Teacher Support	2,564	-	(2,564)	
Grow Up Great with the Arts - PNC Grant	207	-	(207)	
Give with Target	102	-	(102)	
SAS In School Centennial MS	17	-	(17)	
Summer Leadership Camp - Wake Leadership Academy	5	-	(5)	
Project Lead the Way - Centennial Campus Middle	4	-	(4)	
Subtotal - Local Sources - Restricted	\$ 8,060,723	\$ 7,414,264	\$ (646,459)	(8%)

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 20,000,000	\$ 7,000,000	\$ (13,000,000)	
Special Projects	6,007,500	-	(6,007,500)	
Carryforward Purchase Orders	5,013,972	-	(5,013,972)	
\$750 Bonus to Locally Funded Employees	2,000,000	-	(2,000,000)	
Textbooks	770,685	-	(770,685)	
Salary Audit	311,918	-	(311,918)	
Startup Dollars - New Schools	57,821	-	(57,821)	
Environmental and Grounds Equipment Purchase	32,500	-	(32,500)	
Municipal Collaboration Funds	26,846	-	(26,846)	
Preparing and Archiving Student Records	16,336	-	(16,336)	
Project Enlightenment Playground Repair	16,000	-	(16,000)	
Subtotal Special Revenue Services	\$ 34,253,578	\$ 7,000,000	\$ (27,253,578)	(80%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 392,255	\$ -	\$ (392,255)	
Subtotal Fund Transfers	\$ 392,255	\$ -	\$ (392,255)	
TOTAL - LOCAL SOURCES	\$ 478,229,359	\$ 482,352,849	\$ 4,123,490	1%
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 33,009,223	\$ 28,492,582	\$ (4,516,641)	
IDEA Title VI-B Handicapped	32,746,258	27,986,081	(4,760,177)	
IDEA - Early Intervening Services	5,548,597	5,308,444	(240,153)	
Title II - Improving Teacher Quality	2,987,443	2,495,022	(492,421)	
Title III - Language Acquisition	2,583,709	2,392,457	(191,252)	
Career Technical Education - Program Improvement	1,423,255	1,423,255	-	
IDEA Title VI-B - Pre-School Handicapped	501,920	420,251	(81,669)	
Title III - Language Acquisition - Significant Increase	418,244	390,790	(27,454)	
McKinney-Vento Homeless Assistance	145,236	94,137	(51,099)	
ESEA Title I - School Improvement	146,342	20,832	(125,510)	
IDEA - Targeted Assistance for Preschool Federal Grant	29,023	10,000	(19,023)	
IDEA VI-B Special Needs Targeted Assistance	20,065	20,000	(65)	
IDEA - State Improvement Grant	10,540	10,000	(540)	
Grant Ending				
Children with Disabilities - Risk Pool	202,434	-	(202,434)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 79,772,289	\$ 69,063,851	\$ (10,708,438)	(13%)

Revenues

Source of Income	Budget 2015-16	Proposed Budget 2016-17	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 5,838,228	\$ 4,633,156	\$ (1,205,072)	
Magnet School	5,915,153	3,480,519	(2,434,634)	
Medicaid Administrative Outreach Program	1,316,514	1,115,000	(201,514)	
Elementary and Secondary School Counseling Achieve Success	625,790	529,782	(96,008)	
National Science Foundation Math and Science Partnership	262,922	150,618	(112,304)	
Indian Education Act	69,386	69,386	-	
Teacher Incentive Fund	218,508	-	(218,508)	
NC Quest	133,243	-	(133,243)	
READS for Summer Learning	41,468	-	(41,468)	
NC Arts Council AIE Artist Residencies	13,500	-	(13,500)	
Subtotal Other Restricted Grants (Received directly)	\$ 14,434,712	\$ 9,978,461	\$ (4,456,251)	(31%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 32,139,101	\$ 31,525,000	\$ (614,101)	
USDA Grants - Commodities Used	-	3,200,000	3,200,000	
USDA Grants - Summer Feeding	515,000	630,000	115,000	
ROTC	450,000	450,000	-	
USDA Grants - Fresh Fruit and Vegetable	57,850	40,000	(17,850)	
Subtotal Other Revenues - Restricted Grants	\$ 33,161,951	\$ 35,845,000	\$ 2,683,049	8%
TOTAL - FEDERAL SOURCES	\$ 127,368,952	\$ 114,887,312	\$ (12,481,640)	(10%)
OPERATING BUDGET	\$ 1,450,701,478	\$ 1,471,107,690	\$ 20,406,212	1%
BUILDING PROGRAM	\$ 519,708,531	\$ 373,300,000	\$ (146,408,531)	(28%)
TOTAL BUDGET	\$ 1,970,410,009	\$ 1,844,407,690	\$ (126,002,319)	(6%)
State Sources	\$ 845,103,167	\$ 873,867,529	\$ 28,764,362	3%
Local Sources	478,229,359	482,352,849	4,123,490	1%
Federal Sources	127,368,952	114,887,312	(12,481,640)	(10%)
Operating Budget	\$ 1,450,701,478	\$ 1,471,107,690	\$ 20,406,212	1%
Building Program	519,708,531	373,300,000	(146,408,531)	(28%)
Total Budget	\$ 1,970,410,009	\$ 1,844,407,690	\$ (126,002,319)	(6%)

Budget by Object Code

Object Code	Budget 2015-16	Proposed Budget 2016-17				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 23,436,123	\$ 2,692,337	\$ 20,685,181	\$ 1,157,163	\$ 24,534,681	\$ 1,098,558	
School-Based Administrator	28,556,969	31,885,138	299,724	-	32,184,862	3,627,893	
Administrative Personnel	\$ 51,993,092	\$ 34,577,475	\$ 20,984,905	\$ 1,157,163	\$ 56,719,543	\$ 4,726,451	9%
Teacher	\$ 447,958,957	\$ 406,519,679	\$ 35,172,846	\$ 23,954,777	\$ 465,647,302	\$ 17,688,345	
Instructional Personnel - Certified	\$ 447,958,957	\$ 406,519,679	\$ 35,172,846	\$ 23,954,777	\$ 465,647,302	\$ 17,688,345	4%
Instructional Support I - Regular Pay Scale	\$ 44,999,041	\$ 40,773,145	\$ 4,197,458	\$ 1,443,323	\$ 46,413,926	\$ 1,414,885	
Instructional Support II - Advanced Pay Scale	8,830,553	7,843,484	1,367,435	63,232	9,274,151	443,598	
Psychologist	5,874,677	5,775,461	398,505	51,945	6,225,911	351,234	
Instructional Facilitator	13,279,887	5,958,553	4,605,129	3,070,781	13,634,463	354,576	
Instructional Support Personnel - Certified	\$ 72,984,158	\$ 60,350,643	\$ 10,568,527	\$ 4,629,281	\$ 75,548,451	\$ 2,564,293	4%
Teaching Assistant - Other	\$ 958,847	\$ 832,117	\$ 151,430	\$ -	\$ 983,547	\$ 24,700	
Teaching Assistant - NCLB	47,740,337	38,598,686	6,554,117	6,717,501	51,870,304	4,129,967	
Tutor (within the instructional day)	148,500	-	-	31,213	31,213	(117,287)	
Brailist, Translator, Education Interpreter	945,557	810,438	165,953	-	976,391	30,834	
Therapist	3,902,395	3,597,129	422,339	-	4,019,468	117,073	
School-Based Specialist	1,386,676	-	889,546	109,663	999,209	(387,467)	
Monitor	3,187,360	-	3,562,082	-	3,562,082	374,722	
Non-Certified Instructor	31,644	-	17,112	15,030	32,142	498	
Instructional Support Personnel - Non-Certified	\$ 58,301,316	\$ 43,838,370	\$ 11,762,579	\$ 6,873,407	\$ 62,474,356	\$ 4,173,040	7%
Office Support	\$ 29,779,671	\$ 21,183,972	\$ 10,142,614	\$ 420,571	\$ 31,747,157	\$ 1,967,486	
Technician	2,661,900	48,271	2,690,929	-	2,739,200	77,300	
Administrative Specialist (Central Support)	2,556,504	370,572	2,182,172	-	2,552,744	(3,760)	
Technical & Administrative Support Personnel	\$ 34,998,075	\$ 21,602,815	\$ 15,015,715	\$ 420,571	\$ 37,039,101	\$ 2,041,026	6%
Substitute Teacher - Regular Teacher Absence	\$ 8,650,902	\$ 1,378,117	\$ 7,068,704	\$ 192,944	\$ 8,639,765	\$ (11,137)	
Substitute Teacher - Staff Development Absence	2,393,683	432,367	829,762	671,158	1,933,287	(460,396)	
Substitute - Non-Teaching	3,312,099	2,826,635	239,636	146,466	3,212,737	(99,362)	
Teaching Assistant Salary when Substituting (Staff Development Absence)	225,334	43,559	180,288	42,307	266,154	40,820	

Budget by Object Code

Object Code	Budget 2015-16	Proposed Budget 2016-17				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,305,049	\$ 1,125,276	\$ 51,509	\$ 81,956	\$ 1,258,741	\$ (46,308)	
Substitute Personnel	\$ 15,887,067	\$ 5,805,954	\$ 8,369,899	\$ 1,134,831	\$ 15,310,684	\$ (576,383)	(4%)
Driver	\$ 19,422,585	\$ 19,896,757	\$ 747,620	\$ 102,344	\$ 20,746,721	\$ 1,324,136	
Custodian	12,041,241	12,796,090	143,964	320	12,940,374	899,133	
Cafeteria Worker	10,639,958	97,585	4,428,086	6,387,751	10,913,422	273,464	
Skilled Trades	12,616,266	5,310,054	7,607,688	-	12,917,742	301,476	
Manager	6,667,541	659,650	6,195,895	-	6,855,545	188,004	
Work Study Student	12,610	-	12,450	-	12,450	(160)	
Day Care/Before/After School Care Staff	2,259,290	-	2,121,042	-	2,121,042	(138,248)	
Operational Support Personnel	\$ 63,659,491	\$ 38,760,136	\$ 21,256,745	\$ 6,490,415	\$ 66,507,296	\$ 2,847,805	4%
Bonus Pay (not subject to retirement)	\$ 14,288,408	\$ -	\$ 597,634	\$ -	\$ 597,634	\$ (13,690,774)	
Supplement/Supplementary Pay	106,764,324	-	106,065,268	5,169,716	111,234,984	4,470,660	
Employee Allowances Taxable	162,535	-	163,460	-	163,460	925	
Bonus Pay	70,353	-	6,095	-	6,095	(64,258)	
Longevity Pay	3,483,172	2,439,451	1,041,486	65,626	3,546,563	63,391	
Bonus Leave Payoff	329,501	247,664	82,008	-	329,672	171	
Short Term Disability Payment (beyond six months)	334,954	334,953	-	-	334,953	(1)	
Salary Differential	709,460	-	683,076	-	683,076	(26,384)	
Annual Leave Payoff	5,837,240	4,058,581	1,719,769	562	5,778,912	(58,328)	
Short Term Disability Payment (first six months)	624,274	498,863	86,336	-	585,199	(39,075)	
Supplementary & Benefits - Related Pay	\$ 132,604,221	\$ 7,579,512	\$ 110,445,132	\$ 5,235,904	\$ 123,260,548	\$ (9,343,673)	(7%)
Curriculum Development Pay	\$ 489,406	\$ 20,000	\$ 276,520	\$ 86,625	\$ 383,145	\$ (106,261)	
Additional Responsibility Stipend	9,091,652	12,325	10,858,706	172,541	11,043,572	1,951,920	
Mentor Pay Stipend	461,187	451,287	9,900	-	461,187	-	
Staff Development Participant Pay	646,090	450,457	103,091	89,125	642,673	(3,417)	
Staff Development Instructor	132,595	51,528	76,324	4,043	131,895	(700)	
Tutorial Pay	1,405,226	39,398	756,044	394,797	1,190,239	(214,987)	
Overtime Pay	2,478,181	212,220	2,262,957	-	2,475,177	(3,004)	
Extra Duty Pay	\$ 14,704,337	\$ 1,237,215	\$ 14,343,542	\$ 747,131	\$ 16,327,888	\$ 1,623,551	11%
SALARIES TOTAL	\$ 893,090,714	\$ 620,271,799	\$ 247,919,890	\$ 50,643,480	\$ 918,835,169	\$ 25,744,455	3%

Budget by Object Code

Object Code	Budget 2015-16	Proposed Budget 2016-17				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 66,701,490	\$ 47,186,470	\$ 18,918,609	\$ 3,872,931	\$ 69,978,010	\$ 3,276,520	
Federal Insurance Compensation Act	\$ 66,701,490	\$ 47,186,470	\$ 18,918,609	\$ 3,872,931	\$ 69,978,010	\$ 3,276,520	5%
Employer's Retirement Cost	\$ 130,434,018	\$ 95,859,746	\$ 37,249,476	\$ 7,561,832	\$ 140,671,054	\$ 10,237,036	
Retirement Benefits	\$ 130,434,018	\$ 95,859,746	\$ 37,249,476	\$ 7,561,832	\$ 140,671,054	\$ 10,237,036	8%
Employer's Hospitalization Insurance Cost	\$ 93,052,936	\$ 75,821,415	\$ 15,905,961	\$ 4,220,902	\$ 95,948,278	\$ 2,895,342	
Employer's Workers' Compensation	1,593,580	-	1,435,410	127,545	1,562,955	(30,625)	
Employer's Unemployment Insurance Cost	1,068,339	85,725	982,609	-	1,068,334	(5)	
Employer's Dental Insurance Cost	4,601,365	-	4,499,022	218,091	4,717,113	115,748	
Employer's Life Insurance Cost	1,870	-	1,871	-	1,871	1	
Insurance Benefits	\$ 100,318,090	\$ 75,907,140	\$ 22,824,873	\$ 4,566,538	\$ 103,298,551	\$ 2,980,461	3%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 297,453,598	\$ 218,953,356	\$ 78,992,958	\$ 16,001,301	\$ 313,947,615	\$ 16,494,017	6%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,190,544,312	\$ 839,225,155	\$ 326,912,848	\$ 66,644,781	\$ 1,232,782,784	\$ 42,238,472	4%
<i>Percent of Operating Budget</i>	<i>82%</i>	<i>96%</i>	<i>68%</i>	<i>58%</i>	<i>84%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 44,674,173	\$ 8,490,862	\$ 23,149,316	\$ 6,772,223	\$ 38,412,401	\$ (6,261,772)	
Workshop Expenses	7,514,814	634,625	2,177,028	3,592,126	6,403,779	(1,111,035)	
Advertising Cost	143,265	-	104,400	34,182	138,582	(4,683)	
Printing and Binding Fees	2,044,167	47,166	587,386	110,439	744,991	(1,299,176)	
Psychological Contract Services	52,848	-	52,848	-	52,948	-	
Other Professional and Technical Services	10,816	3,800	6,977	-	10,777	(39)	
Professional and Technical Services	\$ 54,440,083	\$ 9,176,453	\$ 26,077,955	\$ 10,508,970	\$ 45,763,378	\$ (8,676,705)	(16%)
Public Utilities - Electric Services	\$ 22,199,738	\$ -	\$ 22,760,660	\$ -	\$ 22,760,660	\$ 560,922	
Public Utilities - Natural Gas	3,206,674	-	3,291,249	-	3,291,249	84,575	
Public Utilities - Water and Sewer	3,523,307	-	3,596,607	-	3,596,607	73,300	

Budget by Object Code

Object Code	Budget 2015-16	Proposed Budget 2016-17				Increase/ Decrease	%
		State	Local	Federal	Total		
Waste Management	\$ 1,001,927	\$ -	\$ 1,024,478	\$ -	\$ 1,024,478	\$ 22,551	
Contracted Repairs and Maintenance - Land/Buildings	18,596,446	-	17,506,439	-	17,506,439	(1,090,007)	
Contracted Repairs and Maintenance - Equipment	226,593	-	226,492	-	226,492	(101)	
Rentals/Leases	119,361	3,135	115,446	-	118,581	(780)	
Other Property Services	1,000	-	1,000	-	1,000	-	
Property Services	\$ 48,875,046	\$ 3,135	\$ 48,522,371	\$ -	\$ 48,525,506	\$ (349,540)	(1%)
Pupil Transportation - Contracted	\$ 14,456,557	\$ 10,506,826	\$ 3,794,638	\$ 197,051	\$ 14,498,515	\$ 41,958	
Travel Reimbursement	1,219,745	24,544	734,868	112,556	871,968	(347,777)	
Field Trips	564,372	245,641	170,521	65,975	482,137	(82,235)	
Transportation Services	\$ 16,240,674	\$ 10,777,011	\$ 4,700,027	\$ 375,582	\$ 15,852,620	\$ (388,054)	(2%)
Telephone	\$ 2,613,424	\$ -	\$ 1,672,926	\$ 40,000	\$ 1,712,926	\$ (900,498)	
Postage	491,698	200	244,284	40,050	284,534	(207,164)	
Telecommunications Services	2,120,044	1,578,980	216,290	-	1,795,270	(324,774)	
Mobile Communication Costs	614,060	5,400	385,293	12,000	402,693	(211,367)	
Security Monitoring	2,299	-	-	-	-	(2,299)	
Other Communication Services	981	-	981	-	981	-	
Communications	\$ 5,842,506	\$ 1,584,580	\$ 2,519,774	\$ 92,050	\$ 4,196,404	\$ (1,646,102)	(28%)
Tuition Reimbursements	\$ 174,991	\$ 100,000	\$ 22,072	\$ 12,919	\$ 134,991	\$ (40,000)	
Employee Education Reimbursements	138,046	1,170	-	10,000	11,170	(126,876)	
Certification/Licensing Fees	17,585	-	17,660	-	17,660	75	
Tuition	\$ 330,622	\$ 101,170	\$ 39,732	\$ 22,919	\$ 163,821	\$ (166,801)	(50%)
Membership Dues and Fees	\$ 344,533	\$ -	\$ 327,267	\$ 11,688	\$ 338,955	\$ (5,578)	
Bank Service Fees	3,000	-	3,000	-	3,000	-	
Assessments/Penalties	189,519	1,000	188,219	-	189,219	(300)	
Dues and Fees	\$ 537,052	\$ 1,000	\$ 518,486	\$ 11,688	\$ 531,174	\$ (5,878)	(1%)
Liability Insurance	\$ 489,641	\$ -	\$ 489,641	\$ -	\$ 489,641	\$ -	
Vehicle Liability Insurance	295,212	140,000	158,006	-	298,006	2,794	
Property Insurance	1,055,500	-	1,055,500	-	1,055,500	-	
Judgments Against the Local School Administrative Unit	10,842	-	10,842	-	10,842	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	185,279	-	181,692	-	181,692	(3,587)	
Other Insurance and Judgments	40,378	27,288	13,090	-	40,378	-	
Insurance and Judgments	\$ 2,084,862	\$ 167,288	\$ 1,916,781	\$ -	\$ 2,084,069	\$ (793)	0%

Budget by Object Code

Object Code	Proposed Budget 2016-17					Increase/ Decrease	%
	Budget 2015-16	State	Local	Federal	Total		
Debt Service - Principal	\$ 387,942	\$ 428,778	\$ -	\$ -	\$ 428,778	\$ 40,836	
Debt Services	\$ 387,942	\$ 428,778	\$ -	\$ -	\$ 428,778	\$ 40,836	11%
Indirect Cost	\$ 6,264,904	\$ -	\$ 1,989,669	\$ 4,408,094	\$ 6,397,763	\$ 132,859	
Unbudgeted Funds	14,212,423	-	1,385,759	3,870,600	5,256,359	(8,956,064)	
Other Administrative Costs	\$ 20,477,327	\$ -	\$ 3,375,428	\$ 8,278,694	\$ 11,654,122	\$ (8,823,205)	(43%)
PURCHASED SERVICES TOTAL	\$ 149,216,114	\$ 22,239,415	\$ 87,670,554	\$ 19,289,903	\$ 129,199,872	\$ (20,016,242)	(13%)
<i>Percent of Operating Budget</i>	<i>10%</i>	<i>3%</i>	<i>18%</i>	<i>17%</i>	<i>9%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 30,828,011	\$ 2,397,090	\$ 24,247,115	\$ 3,669,792	\$ 30,313,997	\$ (514,014)	
State Textbooks	2,222,226	4,497,836	-	-	4,497,836	2,275,610	
Other Textbooks	254,924	173,579	55,277	-	228,856	(26,068)	
Library Books	551,728	-	6,995	228,000	234,995	(316,733)	
Computer/Software and Supplies	3,986,574	894,499	1,928,716	160,516	2,983,731	(1,002,843)	
School and Office Supplies	\$ 37,843,463	\$ 7,963,004	\$ 26,238,103	\$ 4,058,308	\$ 38,259,415	\$ 415,952	1%
Fuel for Facilities	\$ 168,319	\$ -	\$ 173,957	\$ -	\$ 173,957	\$ 5,638	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	9,542,597	516,730	9,017,514	-	9,534,244	(8,353)	
Gas/Diesel Fuel	7,043,773	3,275,926	3,768,389	-	7,044,315	542	
Oil	201,925	-	201,925	-	201,925	-	
Tires and Tubes	834,530	-	834,530	-	834,530	-	
Operational Supplies	\$ 17,791,144	\$ 3,792,656	\$ 13,996,315	\$ -	\$ 17,788,971	\$ (2,173)	0%
Food Purchases	\$ 20,581,872	\$ -	\$ 522,932	\$ 20,030,772	\$ 20,553,704	\$ (28,168)	
Food Processing Supplies	1,945,117	-	-	1,932,495	1,932,495	(12,622)	
Other Food Purchases	9,400	4,500	4,900	-	9,400	-	
Food Supplies	\$ 22,536,389	\$ 4,500	\$ 527,832	\$ 21,963,267	\$ 22,495,599	\$ (40,790)	0%
Furniture and Equipment - Inventoried	\$ 2,994,902	\$ 172,429	\$ 24,751	\$ 1,123,207	\$ 1,320,387	\$ (1,674,515)	
Computer Equipment - Inventoried	1,923,915	405,333	28,073	942,252	1,375,658	(548,257)	
Non-Capitalized Equipment	\$ 4,918,817	\$ 577,762	\$ 52,824	\$ 2,065,459	\$ 2,696,045	\$ (2,222,772)	(45%)
SUPPLIES AND MATERIALS TOTAL	\$ 83,089,813	\$ 12,337,922	\$ 40,815,074	\$ 28,087,034	\$ 81,240,030	\$ (1,849,783)	(2%)
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>1%</i>	<i>9%</i>	<i>24%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2015-16	Proposed Budget 2016-17				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Architects Fees	\$ 57,500	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ (30,000)	
Miscellaneous Contracts and Other Charges	1,671,362	-	1,352,994	-	1,352,994	(318,368)	
Building Contracts	\$ 1,728,862	\$ -	\$ 1,380,494	\$ -	\$ 1,380,494	\$ (348,368)	(20%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,102,449	\$ 57,537	\$ 95,975	\$ 755,594	\$ 909,106	\$ (193,343)	
Purchase of Computer Hardware - Capitalized	120,172	-	-	-	-	(120,172)	
Equipment	\$ 1,222,621	\$ 57,537	\$ 95,975	\$ 755,594	\$ 909,106	\$ (313,515)	(26%)
Purchase of Vehicles	\$ 2,394,410	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ (2,284,410)	
License and Title Fees	88,783	7,500	61,341	-	68,841	(19,942)	
Vehicles	\$ 2,483,193	\$ 7,500	\$ 61,341	\$ 110,000	\$ 178,841	\$ (2,304,352)	(93%)
CAPITAL OUTLAY TOTAL	\$ 5,434,676	\$ 65,037	\$ 1,537,810	\$ 865,594	\$ 2,468,441	\$ (2,966,235)	(55%)
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>0%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 22,416,563	\$ -	\$ 25,416,563	\$ -	\$ 25,416,563	\$ 3,000,000	
TRANSFERS TOTAL	\$ 22,416,563	\$ -	\$ 25,416,563	\$ -	\$ 25,416,563	\$ 3,000,000	13%
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>5%</i>	<i>0%</i>	<i>2%</i>		
OPERATING BUDGET	\$ 1,450,701,478	\$ 873,867,529	\$ 482,352,849	\$ 114,887,312	\$ 1,471,107,690	\$ 20,406,212	1%
BUILDING PROGRAM	519,708,531	-	373,300,000	-	373,000,000	(146,408,531)	(28%)
TOTAL BUDGET	\$ 1,970,410,009	\$ 873,867,529	\$ 855,652,849	\$ 114,887,312	\$ 1,844,407,690	\$ (126,002,319)	(6%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2015-16	2016-17			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	60.00	24.00	36.00		60.00	0.00
Director and/or Supervisor	3,872.00	269.00	3,451.80	175.20	3,896.00	24.00
Principal/Headmaster	2,078.00	2,136.00	4.00		2,140.00	62.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,173.00	3,114.00	31.00		3,145.00	(28.00)
Other Assistant Principal Assignment	180.00	180.00			180.00	0.00
Assistant Superintendent	180.00	36.00	144.00		180.00	0.00
	<u>9,567.00</u>	<u>5,783.00</u>	<u>3,666.80</u>	<u>175.20</u>	<u>9,625.00</u>	<u>58.00</u>
Instructional Personnel - Certified						
Teacher	102,756.09	88,091.08	10,700.48	5,253.15	104,044.71	1,288.62
Teacher - ROTC	180.00	90.00	90.00		180.00	0.00
Teacher - VIF	450.00	420.00		30.00	450.00	0.00
Extended Contracts	4.00					(4.00)
Master Teacher	919.00	812.50	8.50	81.00	902.00	(17.00)
	<u>104,309.09</u>	<u>89,413.58</u>	<u>10,798.98</u>	<u>5,364.15</u>	<u>105,576.71</u>	<u>1,267.62</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	9,594.75	8,479.00	927.25	312.00	9,718.25	123.50
Instructional Support II - Advanced Pay Scale	1,795.50	1,537.50	285.00	13.00	1,835.50	40.00
Psychologist	1,149.00	1,077.50	83.50	12.00	1,173.00	24.00
Instructional Facilitator	2,939.75	1,264.00	1,042.95	722.80	3,029.75	90.00
	<u>15,479.00</u>	<u>12,358.00</u>	<u>2,338.70</u>	<u>1,059.80</u>	<u>15,756.50</u>	<u>277.50</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - Other	456.00	358.00	98.00		456.00	0.00
Teaching Assistant - NCLB	24,782.71	18,085.50	3,482.96	3,033.51	24,601.97	(180.74)
Interpreter, Brailist, Translator, Education Interpreter	396.30	325.30	71.00		396.30	0.00
Therapist	805.95	724.95	81.00		805.95	0.00
School-Based Specialist	299.00		246.00	47.00	293.00	(6.00)
Monitor	1,523.75		1,658.75		1,658.75	135.00
	<u>28,263.71</u>	<u>19,493.75</u>	<u>5,637.71</u>	<u>3,080.51</u>	<u>28,211.97</u>	<u>(51.74)</u>
Technical and Administrative Support Personnel						
Office Support	11,435.06	7,389.48	4,101.08	132.00	11,622.56	187.50
Technician	588.00	12.00	576.00		588.00	0.00
Administrative Specialist (Central Support)	648.00	84.00	564.00		648.00	0.00
	<u>12,671.06</u>	<u>7,485.48</u>	<u>5,241.08</u>	<u>132.00</u>	<u>12,858.56</u>	<u>187.50</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2015-16	2016-17			Total	
	Total	State	Local	Federal		
Substitute Personnel						
Substitute - Non-Teaching	740.00	740.00			740.00	0.00
	<u>740.00</u>	<u>740.00</u>	<u>0.00</u>	<u>0.00</u>	<u>740.00</u>	<u>0.00</u>
Operational Support Personnel						
Driver	10,066.90	10,212.90	204.00		10,416.90	350.00
Custodian	5,512.71	5,572.71	12.00		5,584.71	72.00
Cafeteria Worker	6,543.00		6,679.00		6,679.00	136.00
Skilled Trades	4,332.00	1,800.00	2,568.00		4,368.00	36.00
Manager	2,445.00	180.00	2,317.00		2,497.00	52.00
	<u>28,899.61</u>	<u>17,765.61</u>	<u>11,780.00</u>	<u>0.00</u>	<u>29,545.61</u>	<u>646.00</u>
Total Months of Employment	<u>199,929.47</u>	<u>153,039.42</u>	<u>39,463.27</u>	<u>9,811.66</u>	<u>202,314.35</u>	<u>2,384.88</u>
Months Assigned Directly to Schools	176,382.41	144,006.97	26,484.41	8,604.41	179,095.79	2,713.38
Months Budgeted Centrally but Working in Schools						
Operations Support	5,703.75	582.00	5,268.75		5,850.75	147.00
Academic Advancement	8,490.75	5,484.45	1,546.75	924.05	7,955.25	(535.50)
Superintendent's Office	12.00		12.00		12.00	0.00
	<u>14,206.50</u>	<u>6,066.45</u>	<u>6,827.50</u>	<u>924.05</u>	<u>13,818.00</u>	<u>(388.50)</u>
School-Based Months	<u>190,588.91</u>	<u>150,073.42</u>	<u>33,311.91</u>	<u>9,528.46</u>	<u>192,913.79</u>	<u>2,324.88</u>
	95%				95%	
Central Services Months						
Operations Support	5,932.56	2,075.00	3,881.56	12.00	5,968.56	36.00
Academic Advancement	2,316.00	759.00	1,321.80	259.20	2,340.00	24.00
Superintendent's Office	432.00	72.00	348.00	12.00	432.00	0.00
Communications	432.00	24.00	408.00		432.00	0.00
Chief of Staff and Strategic Planning	228.00	36.00	192.00		228.00	0.00
Central Services Months	<u>9,340.56</u>	<u>2,966.00</u>	<u>6,151.36</u>	<u>283.20</u>	<u>9,400.56</u>	<u>60.00</u>
	5%				5%	
Total Months of Employment	<u>199,929.47</u>	<u>153,039.42</u>	<u>39,463.27</u>	<u>9,811.66</u>	<u>202,314.35</u>	<u>2,384.88</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
94	Positions Previously Funded by Title II - Improving Teacher Quality		24.00	(24.00)	0.00
122	Title II - Improving Teacher Quality Grant Professional Development			24.00	24.00
		0.00	24.00	0.00	24.00
<i>Principal</i>					
68	New Schools and Facility Changes	60.00			60.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars	(8.00)	(2.00)		(10.00)
126	FLEX Academy Resources/Lease	12.00			12.00
		64.00	(2.00)	0.00	62.00
<i>Assistant Principal</i>					
68	New Schools and Facility Changes	12.00	55.00		67.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(1.00)		(1.00)
113	One-Time Costs in 2015-16		(59.00)		(59.00)
115	East Wake Campus Consolidation		(24.00)		(24.00)
118	Wakefield High School 9th Grade Center		(11.00)		(11.00)
		12.00	(40.00)	0.00	(28.00)
	Subtotal - Administrative Personnel	76.00	(18.00)	0.00	58.00
Instructional Personnel - Certified					
<i>Teacher</i>					
65	Teachers - Regular Classroom	840.00	475.00		1,315.00
68	New Schools and Facility Changes	54.50	208.50	20.00	283.00
74	Career and Technical Education Months of Employment (MOE)	151.91			151.91
78	Limited English Proficiency MOE	25.00			25.00
79	Middle School Academics Teachers		31.00		31.00
80	Special Education Teachers and Teaching Assistants	340.00			340.00
81	Preschool Special Education Teachers and Teaching Assistants		95.00	15.00	110.00
97	Special Education Teacher	6.00		(6.00)	0.00
107	Teachers Change in State Formula for Grade 1	440.00	(124.00)		316.00
108	Phase Out Conversion of Career and Technical Education Months	(142.00)	142.00		0.00
113	One-Time Costs in 2015-16		(371.49)		(371.49)
115	East Wake Campus Consolidation		(9.00)		(9.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
116	High School Average Daily Membership Teacher Formula Change		(663.00)		(663.00)
119	Middle School Academics College Preparatory Success		(84.00)		(84.00)
125	East Wake High School Redesign		20.00		20.00
128	Magnet New School and Theme Alignment		135.00		135.00
129	Middle School Academics Visual and Performing Arts		75.00		75.00
137	Disadvantaged Student Supplemental Funding	(5.80)			(5.80)
139	ESEA Title I - Basic Program			(377.00)	(377.00)
171	Summer Camp		(3.00)		(3.00)
		<u>1,709.61</u>	<u>(72.99)</u>	<u>(348.00)</u>	<u>1,288.62</u>
Extended Contracts					
	New Schools - Early Hires, Task Assignment, and Staff				
72	Development Dollars		(1.00)		(1.00)
147	ESEA Title I - School Improvement			(3.00)	(3.00)
		<u>0.00</u>	<u>(1.00)</u>	<u>(3.00)</u>	<u>(4.00)</u>
Master Teacher					
	New Schools - Early Hires, Task Assignment, and Staff				
72	Development Dollars		(1.00)		(1.00)
139	ESEA Title I - Basic Program			(16.00)	(16.00)
		<u>0.00</u>	<u>(1.00)</u>	<u>(16.00)</u>	<u>(17.00)</u>
Subtotal - Instructional Personnel - Certified		<u>1,709.61</u>	<u>(74.99)</u>	<u>(367.00)</u>	<u>1,267.62</u>
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I					
68	New Schools and Facility Changes		52.00		52.00
74	Career and Technical Education Months of Employment	80.00			80.00
84	School Counselors	51.00			51.00
88	School Social Workers	12.50	9.00		21.50
113	One-Time Costs in 2015-16		(23.00)		(23.00)
118	Wakefield High School 9th Grade Center		(22.00)		(22.00)
126	FLEX Academy Resources/Lease		12.00		12.00
128	Magnet New School and Theme Alignment		30.00		30.00
139	ESEA Title I - Basic Program			(65.00)	(65.00)
147	ESEA Title I - School Improvement			(1.00)	(1.00)
	John Rex Endowment - Social Emotional Foundations for Early				
158	Learning		(12.00)		(12.00)
		<u>143.50</u>	<u>46.00</u>	<u>(66.00)</u>	<u>123.50</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Support II					
83	Preschool Speech-Language Pathologists		40.00		40.00
		0.00	40.00	0.00	40.00
Psychologist					
86	School Psychologists	24.00			24.00
		24.00	0.00	0.00	24.00
Instructional Facilitator					
94	Positions Previously Funded by Title II - Improving Teacher Quality		123.00	(123.00)	0.00
125	East Wake High School Redesign		20.00		20.00
127	Instructional Technology Facilitators		150.00		150.00
139	ESEA Title I - Basic Program			(69.00)	(69.00)
171	Teacher Incentive Fund			(11.00)	(11.00)
		0.00	293.00	(203.00)	90.00
	Subtotal - Instructional Support Personnel - Certified	167.50	379.00	(269.00)	277.50
Instructional Support Personnel - Non-Certified					
Teaching Assistant - NCLB					
66	Teaching Assistants - Regular Classroom	(558.10)			(558.10)
80	Special Education Teachers and Teaching Assistants		260.40		260.40
81	Preschool Special Education Teachers and Teaching Assistants		164.61	13.95	178.56
113	One-Time Costs in 2015-16		(35.00)		(35.00)
139	ESEA Title I - Basic Program			(26.60)	(26.60)
		(558.10)	390.01	(12.65)	(180.74)
School-Based Specialist					
169	Digital Promise Grant		(6.00)		(6.00)
		0.00	(6.00)	0.00	(6.00)
Monitor					
91	Safety Assistants		135.00		135.00
		0.00	135.00	0.00	135.00
	Subtotal - Instructional Support Personnel - Non-Certified	(558.10)	519.01	(12.65)	(51.74)
Technical and Administrative Support Personnel					
Office Support					
68	New Schools and Facility Changes	24.00	172.00		196.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(10.00)		(10.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
94	Positions Previously Funded by Title II - Improving Teacher Quality		1.80	(1.80)	0.00
113	One-Time Costs in 2015-16		(0.50)		(0.50)
118	Wakefield High School 9th Grade Center		(10.00)		(10.00)
126	FLEX Academy Resources/Lease		12.00		12.00
		24.00	165.30	(1.80)	187.50
	Subtotal - Technical and Administrative Support Personnel	24.00	165.30	(1.80)	187.50

Operational Support Personnel

<i>Driver</i>					
90	Bus Drivers	350.00			350.00
		350.00	0.00	0.00	350.00
<i>Custodian</i>					
68	New Schools and Facility Changes	72.00			72.00
101	Transitions Program	6.00			6.00
118	Wakefield High School 9th Grade Center	(12.00)			(12.00)
126	FLEX Academy Resources/Lease		6.00		6.00
		66.00	6.00	0.00	72.00
<i>Cafeteria Worker</i>					
68	New Schools and Facility Changes		136.00		136.00
		0.00	136.00	0.00	136.00
<i>Skilled Trades</i>					
131	Logistics Support	36.00			36.00
		36.00	0.00	0.00	36.00
<i>Manager</i>					
68	New Schools and Facility Changes		52.00		52.00
		0.00	52.00	0.00	52.00
	Subtotal - Operational Support Personnel	452.00	194.00	0.00	646.00
	Total	1,871.01	1,164.32	(650.45)	2,384.88

Months By Cost Center

School-Based Months (0000 - 0799)	1,792.51	787.52	133.35	2,713.38
Central Services School-Based Months (0800 - 0899)	42.50	351.00	(782.00)	(388.50)
Central Services Months (0900 - 0999)	36.00	25.80	(1.80)	60.00
Total	1,871.01	1,164.32	(650.45)	2,384.88

Business Cases



Business Cases

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 business cases to request changes to the current year budget that are conducive to accomplishing the system's strategic objectives.

The deputy superintendent and chief officers review requests for their divisions and determine which business cases to submit for consideration for the Superintendent's Proposed Budget. The superintendent, deputy superintendent, and chief officers meet in multiple work sessions to prioritize business cases across all divisions to prepare a balanced budget request for the superintendent.

This section of the budget includes all business cases included in the Superintendent's Proposed Budget. Each business case defines the current base budget, shows increases or decreases recommended for the next fiscal year, and shows the total budget proposed for 2016-17.

Categories

Business cases are organized into the following categories to indicate the reason for the budget adjustment:

- Growth
- Program Continuity
- Legislative Impact
- Removal of Prior Year One-Time Costs
- Program Reduction or Elimination
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

Areas

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

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

Employment Lengths

Several business cases include requests for additional 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
Teaching Assistant	9.30
Bus Driver	10.00
Non-Certified Staff	12.00

Business Cases

Calculations

Business cases 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:

	Total Cost	State Cost	Local Cost
Base Pay	\$ 35,000	\$ 35,000	\$ -
Supplement (17.25%)	6,038	-	6,038
Social Security (7.65%)	3,139	2,677	462
Retirement (15.32%)	6,287	5,362	925
Hospital (\$5,471/year)	5,471	5,471	-
Dental (\$291/year)	291	-	291
Total	\$ 56,226	\$ 48,510	\$ 7,716

One-time Costs

Some business cases 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:

Case Name and Description	Amount
• New Schools and Facility Changes (phone handsets and hosted VOIP services)	\$ 21,097
• Special Education Teachers and Teaching Assistants (laptops and printers)	49,742
• Preschool Special Education Teachers and Teaching Assistants (laptops and printers)	2,195
• School Social Workers (laptops)	1,950
• Title II - Improving Teacher Quality Grant Professional Development (laptops)	1,700
• FLEX Academy (phone handsets and hosted VOIP services)	5,899
	\$ 82,583

Growth

Teachers - Regular Classroom

Area	Schools								
Description	The Wake County Public School System based calculations for teacher Months of Employment (MOE) on day 10 student membership in grades K-12 with all students being reported. Preschool students are not included.								
Funding Formula	<p>Elementary School: Integer ((Kindergarten)/20.97 + (Grade 1 + Grade 2 + Grade 3)/19.97 + (MYR Grade 4 + MYR Grade 5)/23.97 + (Trad Grade 4 + Trad Grade 5)/25.97 + (SYR Grade 4 + SYR Grade 5)/25.97)*10</p> <p>Middle School: Integer((Grade 6 + Grade 7 + Grade 8)/24.97)*10</p> <p>High School: Integer ((Grade 9 + Grade 10 + Grade 11 + Grade 12)/26.47)*10</p>								
Calculations	<table border="0"> <tr> <td>2016-17 MOE Needed</td> <td></td> </tr> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,455</td> </tr> <tr> <td>Less MOE Allotted in 2015-16</td> <td style="text-align: right;">- 65,140</td> </tr> <tr> <td>Equals Additional MOE Needed for 2016-17</td> <td style="text-align: right;">1,315</td> </tr> </table>	2016-17 MOE Needed		Projected MOE	66,455	Less MOE Allotted in 2015-16	- 65,140	Equals Additional MOE Needed for 2016-17	1,315
2016-17 MOE Needed									
Projected MOE	66,455								
Less MOE Allotted in 2015-16	- 65,140								
Equals Additional MOE Needed for 2016-17	1,315								
Strategic Objective	Learning & Teaching								

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	65,140.00	\$ 347,255,204	\$ 99,658,787	\$ 446,913,991
Budget Adjustments:				
Classroom Teachers				
State MOE	840.00	\$ 5,035,421	\$ 882,377	\$ 5,917,798
Local MOE	475.00		2,670,708	2,670,708
Total	1,315.00	\$ 5,035,421	\$ 3,553,085	\$ 8,588,506
Proposed Budget	66,455.00	\$ 352,290,625	\$ 103,211,872	\$ 455,502,497

Growth

Teaching Assistants - Regular Classroom

Area Schools

Description Wake County Public School System (WCPSS) 2015-16 Allotment Formula:

$$\text{Integer} \left(\frac{\text{Kindergarten} + \text{Grade 1} + \text{Grade 2}}{28.37} \right) * 9.3$$
 The allotment formula changes for 2016-17 to align with the funding formula approved by the General Assembly:
 The number of classes is determined by a ratio of 1:21. Kindergarten - two Teaching Assistants (TA) per every three classes; grades 1-2 - one TA for every two classes; and grade 3 - one TA for every three classes.
 WCPSS 2016-17 Allotment Formula:

$$= \text{SUM}(\text{Kindergarten}/21/3*2 + \text{Grade 1}/21/2 + \text{Grade 2}/21/2 + \text{Grade 3}/21/3)*9.3$$

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	11,467.00	\$ 35,011,795	\$ 350,364	\$ 35,362,159
Budget Adjustments:				
Regular Education Teaching Assistants	(558.10)	\$ (1,731,848)	\$ (17,463)	(1,749,311)
Lapsed months will decrease		1,634,229	17,209	1,651,438
Total	(558.10)	\$ (97,619)	\$ (254)	\$ (97,873)
Proposed Budget	10,908.90	\$ 34,914,176	\$ 350,110	\$ 35,264,286

Growth

Instructional Supplies

Area Schools

Description Continue with current funding with increase for student growth.

Funding Formula *State Formula:* \$28.38 per K-12 Average Daily Membership (ADM)
Local Formula: \$42.66 per K-12 ADM

Allotments for alternative schools are based on student membership capacity rather than day 10 student membership.

Alternative Schools

Mount Vernon	166
Longview	140
River Oaks	110
Phillips	<u>300</u>
	716

Projected ADM	159,250
Alternative Schools	<u>+ 716</u>
	159,966

Calculations

State Allotment

2016-17 (159,250*\$28.38) + \$70,330* =	\$4,589,845
2015-16	<u>- \$4,541,255</u>
	\$ 48,590

\$2.69 per ADM in grades 8 and 9 for PSAT Testing (26,145\$2.69 = \$70,330)

Local Allotment

2016-17 (159,250*\$42.66) + (716*\$71.04) =	\$6,844,470
2015-16	<u>- \$6,704,033</u>
	\$ 140,437

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 4,541,255	\$ 6,704,033	\$ 11,245,288
Budget Adjustments:				
Instructional Supplies		\$ 48,590	\$ 140,437	\$ 189,027
Total	-	\$ 48,590	\$ 140,437	\$ 189,027
Proposed Budget	-	\$ 4,589,845	\$ 6,844,470	\$ 11,434,315

New Schools and Facility Changes

Area

Schools

Description

The Wake County Public School System (WCPSS) will open five new schools in 2016-17. The four elementary schools opening will be traditional calendars: Beaverdam, Oakview, Pleasant Grove, and White Oak. Pine Hollow Middle School will be on a year-round calendar. Allotments based on student membership are included on other growth cases.

There will additional costs based on the following increase in square footage and acreage:

Facility	Square Footage	Acreage
Beaverdam ES (688 estimated students)	102,598	21
Oakview ES (570 estimated students)	102,412	23
Pleasant Grove ES (507 estimated students)	102,412	22
White Oak ES (228 estimated students)	101,486	22
Pine Hollow MS (801 estimated students)	149,146	35
Garner HS Swing Space (South Garner HS)	21,762	61
Green ES Renovation	23,854	-
Mobile Unit Adjustment	128	-
Brooks ES Renovation	(75,139)	-
	528,659	184

Proposed Funding

All New Schools and Facility Changes

- **Principal:** 12 Months of Employment (MOE) per school (**Total 60 MOE - \$616,188**)
- **Assistant Principal:** 11 MOE for ES with up to 1,099 students; 23 MOE for year-round MS with 700-1,399 students (**Total 67 MOE - \$539,827**)
- **Clerical Support: *Traditional ES Base Formula:*** 12 MOE lead secretary; 12 MOE student information data manager; 10 MOE clerical assistant; ***Multi-Track YR MS Base Formula:*** 12 MOE lead secretary; 12 MOE student information data manager; 12 MOE bookkeeper; 12 MOE receptionist; 12 MOE clerical assistant (**Total 196 MOE - \$685,006**)
- **Academically/Intellectually Gifted (AIG) Teachers:** The state provides \$1,295.27 per child for 4 percent of Average Daily Membership (ADM). WCPSS distributes to schools based on a formula according to annual student identification of AIG students. Based on the formula, 10 MOE will be allotted to each ES and 12 MOE for Pine Hollow MS (**Total 52 MOE - \$292,373**)
- **Intervention Teachers (K-8):** 1 MOE per 33 students not meeting proficiency; 5 MOE for traditional calendar and 6 MOE for year-round calendar (**Total 26 MOE - \$146,189**)
- **Library Media Specialists:** 10 MOE per traditional ES with up to 1,100 students; 12 MOE for year-round MS up to 1,400 students (**Total 52 MOE - \$303,052**)
- **Child Nutrition Services:** Traditional ES - 10 MOE cafeteria manager, 10 MOE assistant manager, and 15 MOE cashier assistant; Year-round MS - 12 MOE cafeteria manager, 12 MOE assistant manager, and 24 MOE cashier assistant (**Total 188 MOE - \$600,514**)
- **Head Custodians:** 12 MOE per school (**Total 60 MOE - \$192,070**)
- **Area Superintendent Non-Personnel Budgets:** \$775 per school (**Total - \$3,875**)
- **Extra Duty:** \$18,655 per ES (\$18,655 x 4 = \$74,620); \$76,210 per MS; Social Security \$150,830 x 7.65% = \$11,539; Retirement \$150,830 x 15.32% = \$23,107 (**Total - \$185,476**)
- **Testing Office Costs:** \$1,400 per school (**Total - \$7,000**)
- **E-Rate Program Telecommunications:** \$3,480 per school (**Total - \$17,400**)

New Schools and Facility Changes

- Proposed Funding**
- **Voice and WAN Services:** Telephone services and fiber connections for network and Internet services. Phone lines: ES have 30 lines each and MS have 50 lines each (\$8.15 x 170 lines x 12 months = **\$16,626** annually); Fiber connections: 1 GIG Circuit to each new site at \$725/month (\$725 x 5 x 12 months = **\$43,500** annually); One-time cost for hosted VOIP services (\$1,700 x 5 = **\$8,500**) and phone handsets: (\$74.10 x 170 = **\$12,597**) **(Total - \$81,223)**
 - **Custodial Services Contracted Services:** Additional square footage is 528,659 x \$1.33 per sq. foot less custodian positions (72 MOE) (\$703,116 - \$227,008) **(Total - \$476,108)**
 - **Utilities for Additional Square Footage:** \$1.30 per sq. foot for all utilities (electric - \$0.97, natural gas - \$0.15, water/sewer - \$0.13, LP/oil - \$0.01, solid waste - \$0.04) **(Total - \$687,256)**
 - **Grounds Maintenance for New Acreage:** Additional acreage is 184 x \$885 per acre **(Total - \$162,840)**
 - **Additional Square Footage Costs:** Additional square footage is 528,659 x \$0.91 per sq. foot **(Total - \$481,080)**

Elementary Schools - Traditional Calendars

- **Academics Teachers:** 35 Months of Employment (MOE) Academics teachers for music, visual art, physical education and other instructional personnel for each ES; 5 MOE instructional resource teacher for each ES; 160 MOE total for new ES; Decrease 23 MOE at existing schools to be used for new schools **(Total 137 MOE - \$770,294)**
- **K-2 Literacy Coach:** 5 MOE for traditional calendar and 6 MOE for year-round calendar **(Total 20 MOE - \$115,665)**

Pine Hollow Middle School - Year-Round Calendar

- **Career and Technical Education (CTE) MOE:** 36 MOE CTE teachers **(Total 36 MOE - \$198,955)**
- **Alternative Learning Center (ALC) Teacher:** 12 MOE per year-round MS **(Total 12 MOE - \$66,318)**
- **Custodian:** 12 MOE per MS **(Total 12 MOE - \$34,938)**
- **Athletics:** \$2,620 per MS for equipment and officials; \$450 per MS for booking fees; \$600 per MS for field marking paint **(Total - \$3,670)**
- **Instrument Repair:** \$1,000 per MS and HS (partial funding for new schools until they reach full grade-level capacity) In 2015-16, Apex Friendship High included grades 9-10 and received \$500. Funding will be increased to \$750 (increase of \$250) to reflect 75 percent capacity. **(Total - \$750)**

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	-	\$ -	\$ -	\$ -	\$ -
ELEMENTARY SCHOOLS					
State MOE					
Principals	48.00	\$ 343,042	\$ 145,526	\$	\$ 488,568
AIG Teachers	18.50	89,744	14,272		104,016
Head Custodians	48.00	152,492	1,164		153,656

New Schools and Facility Changes

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Local MOE					
AIG Teachers	21.50	\$	\$ 120,887	\$	\$ 120,887
Assistant Principals	44.00		354,855		354,855
Clerical Support	136.00		479,345		479,345
Academics Teachers	137.00		770,294		770,294
Intervention Teachers	20.00		112,452		112,452
Library Media Specialists	40.00		234,003		234,003
Cafeteria Managers	40.00		142,229		142,229
Assistant Managers	40.00		123,658		123,658
Cashier Assistants	60.00		182,043		182,043
Federal MOE					
K-2 Literacy Coaches	20.00			115,665	115,665
Extra Duty			91,760		91,760
Testing Office Costs			5,600		5,600
Non-Personnel Budgets			3,100		3,100
Voice and WAN Services			46,536		46,536
E-Rate Telecommunications			13,920		13,920
Phone Services (one-time cost)			15,692		15,692
Custodial Services			390,192		390,192
Square Footage			372,106		372,106
Acreage			77,880		77,880
Utilities			531,581		531,581
	673.00	\$ 585,278	\$ 4,229,095	\$ 115,665	\$ 4,930,038
PINE HOLLOW MS					
State MOE					
Principal	12.00	\$ 82,514	\$ 45,106	\$	\$ 127,620
Assistant Principal	12.00	77,866	18,390		96,256
Clerical Support	24.00	80,214	581		80,795
CTE Teachers	36.00	171,355	27,600		198,955
Head Custodian	12.00	38,123	291		38,414
Custodian	12.00	34,647	291		34,938
Local MOE					
Assistant Principal	11.00		88,716		88,716
Clerical Support	36.00		124,866		124,866
AIG Teacher	12.00		67,470		67,470
ALC Teacher	12.00		66,318		66,318
Intervention Teacher	6.00		33,737		33,737
Library Media Specialist	12.00		69,049		69,049
Cafeteria Manager	12.00		42,669		42,669
Assistant Manager	12.00		37,098		37,098
Cashier Assistants	24.00		72,817		72,817

New Schools and Facility Changes

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Extra Duty		\$	\$ 93,716	\$	\$ 93,716
Testing Office Costs			1,400		1,400
Non-Personnel Budgets			775		775
Voice and WAN Services			13,590		13,590
E-Rate Telecommunications			3,480		3,480
Phone Services (one-time cost)			5,405		5,405
Athletics			3,670		3,670
Instrument Repair			500		500
Custodial Services			125,012		125,012
Square Footage			135,723		135,723
Acreage			30,975		30,975
Utilities			193,890		193,890
	245.00	\$ 484,719	\$ 1,303,135	\$ -	\$ 1,787,854
APEX FRIENDSHIP HS					
Instrument Repair		\$	\$ 250	\$	\$ 250
	-	\$ -	\$ 250	\$ -	\$ 250
GARNER HS SWING SPACE					
Custodial Services		\$	\$ 28,943	\$	\$ 28,943
Square Footage			19,803		19,803
Acreage			53,985		53,985
Utilities			28,291		28,291
	-	\$ -	\$ 131,022	\$ -	\$ 131,022
GREEN ES					
Custodial Services		\$	\$ 31,726	\$	\$ 31,726
Square Footage			21,707		21,707
Utilities			31,009		31,009
	-	\$ -	\$ 84,442	\$ -	\$ 84,442
MOBILE UNITS					
Custodial Services		\$	\$ 170	\$	\$ 170
Square Footage			117		117
Utilities			166		166
	-	\$ -	\$ 453	\$ -	\$ 453
BROOKS ES RENOVATION					
Custodial Services		\$	\$ (99,935)	\$	\$ (99,935)
Square Footage			(68,376)		(68,376)
Utilities			(97,681)		(97,681)
	-	\$ -	\$ (265,992)	\$ -	\$ (265,992)
Total	918.00	\$ 1,069,997	\$ 5,482,405	\$ 115,665	\$ 6,668,067
Proposed Budget	918.00	\$ 1,069,997	\$ 5,482,405	\$ 115,665	\$ 6,668,067

New Schools - Early Hires, Task Assignment, and Staff Development Dollars

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 2016-17 will receive funding for staff development, and schools opening in 2017-18 will receive funding for early hires and task assignment.

New Schools

Opening in 2016-17		Opening in 2017-18	
1. Beaverdam ES	4. Pleasant Grove ES	1. Hortons Creek ES	
2. Oakview ES	5. White Oak ES	2. Rogers Lane ES	
3. Pine Hollow MS		3. River Bend MS	

The state will fund four principal Months of Employment (MOE) for each new school opening in 2017-18. Allotments will be distributed based on the following chart:

Funding Formula

	Elementary	Middle	High
Early Hires (year 1)	5 MOE Principal 5 MOE Lead Secretary	6 MOE Principal 6 MOE Lead Secretary	6 MOE Principal 6 MOE Lead Secretary
Task Assignment (year 1)	\$30,534	\$40,423	\$41,219
Staff Development (year 2 - school opens)	\$10,000	\$10,000	\$10,000

2017-18 New Schools	Elementary	Middle	Total
Principal			
State MOE	8.00	4.00	12.00
Local MOE	2.00	2.00	4.00
	10.00	6.00	16.00
Lead Secretary			
Local MOE	10.00	6.00	16.00

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	55.00	\$ 307,769	\$ 519,718	\$ 827,487
Budget Adjustments:				
Principals (3 new schools)	16.00	\$ 83,547	\$ 78,205	\$ 161,752
Lead Secretaries	16.00		60,746	60,746
Task Assignment			101,491	101,491
Staff Development Dollars			50,000	50,000
Remove current budget	(55.00)	(307,769)	(519,718)	(827,487)
Total	(23.00)	\$ (224,222)	\$ (229,276)	\$ (453,498)
Proposed Budget	32.00	\$ 83,547	\$ 290,442	\$ 373,989

Growth

Textbooks

Area	Schools		
Description	The Wake County Public School System receives \$29.05 per average daily membership in grades K-12 from the state.		
Calculations	2015-16 State Allotment adjusted for Charter Schools	\$	4,571,162
	Plus Carryover from 2014-15		70
	Plus Textbook Recycling		1,491
	Equals 2015-16 Textbook Budget	\$	4,572,723
	Less Planned Expenditures for 2015-16		(2,350,550)
	Equals Estimated Carryover from 2015-16	\$	2,222,173
	2016-17 Budget (based on estimated student count)		
	(159,250 students * \$29.05 per student)	\$	4,626,213
	Carryover plus new funds equal 2016-17 Budget	\$	6,848,386
	Less 2015-16 Budget		(4,572,723)
	Equals an Increase in Textbook Funds	\$	2,275,663

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 4,572,723
Budget Adjustments:		
Allotment Increase		\$ 53,560
Carryover		2,222,103
Total	-	\$ 2,275,663
Proposed Budget	-	\$ 6,848,386

Career and Technical Education (CTE) Months of Employment (MOE)

Area	Academics																
Description	<p>For 2016-17, an additional 231.91 MOE will support the following:</p> <ul style="list-style-type: none"> • Apex Friendship High School - 50 MOE (30 MOE teacher, 5 MOE Career Development Coordinator (CDC), 5 MOE Special Populations Coordinator (SPC), and 10 MOE instructional management coordinator) • Increase regular high schools to 10 MOE - 60 MOE CTE instructional improvement and accountability coordinator • Other teaching positions to meet overall growth in grades 6-12 - 121.91 MOE 																
Funding Formula	<p>State Formula: The North Carolina Department of Public Instruction (NCDPI) allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in grades 8-12, which averages to a ratio of 1:9.033.</p> <p>Wake County Public School System (WCPSS) Formula: WCPSS allots months to schools based on the total school enrollment, number of students enrolled in CTE courses, and the feasibility to accommodate new or additional programs.</p>																
Calculations	<p>Projected base MOE for 2016-17 is a base of 50 MOE plus grades 8-12 enrollment of $60,671/9.033 = 6,717$. Total projected MOE for 2016-17 is 6,767.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Projected CTE Base MOE for 2016-17</td> <td style="text-align: right;">6,767.00</td> </tr> <tr> <td>Less ABC Transfer to Teaching Positions</td> <td style="text-align: right;">(60.00)</td> </tr> <tr> <td>Estimated Allotment for 2016-17</td> <td style="text-align: right;">6,707.00</td> </tr> <tr> <td>Less the 2015-16 Allotment to Schools</td> <td style="text-align: right;">(6,355.09)</td> </tr> <tr> <td>Less 2015-16 Central Services Positions</td> <td style="text-align: right;">(84.00)</td> </tr> <tr> <td>Increase in CTE MOE for 2016-17</td> <td style="text-align: right;">267.91</td> </tr> <tr> <td>Less 36 MOE for Pine Hollow Middle on News Schools and Facility Changes business case</td> <td style="text-align: right;">(36.00)</td> </tr> <tr> <td>Total Increase for CTE MOE case</td> <td style="text-align: right;">231.91</td> </tr> </table>	Projected CTE Base MOE for 2016-17	6,767.00	Less ABC Transfer to Teaching Positions	(60.00)	Estimated Allotment for 2016-17	6,707.00	Less the 2015-16 Allotment to Schools	(6,355.09)	Less 2015-16 Central Services Positions	(84.00)	Increase in CTE MOE for 2016-17	267.91	Less 36 MOE for Pine Hollow Middle on News Schools and Facility Changes business case	(36.00)	Total Increase for CTE MOE case	231.91
Projected CTE Base MOE for 2016-17	6,767.00																
Less ABC Transfer to Teaching Positions	(60.00)																
Estimated Allotment for 2016-17	6,707.00																
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Less 36 MOE for Pine Hollow Middle on News Schools and Facility Changes business case	(36.00)																
Total Increase for CTE MOE case	231.91																

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	6,439.09	\$ 39,838,049	\$ 6,872,310	\$ 46,710,359
	Budget Adjustments:				
	CTE Teachers	151.91	\$ 736,923	\$ 117,204	\$ 854,127
	Positions paid by lapsed salaries		(538,466)	(85,640)	(624,106)
	Instructional Coordinators	70.00	339,574	54,008	393,582
	CDC	5.00	24,256	3,859	28,115
	SPC	5.00	24,256	3,859	28,115
	Total	231.91	\$ 586,543	\$ 93,290	\$ 679,833
	Proposed Budget	6,671.00	\$ 40,424,592	\$ 6,965,600	\$ 47,390,192

Growth

Career and Technical Education (CTE) Program Support

Area	Academics
Description	CTE Program Support revenues are anticipated to increase for 2016-17 due to increases in student enrollment in grades 8-12 (60,671 x \$34.02) + \$10,000 = \$2,074,027
Funding Formula	<p>State Formula: \$10,000 per local education agency with remainder distributed based on average daily membership in grades 8-12 (\$34.02).</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>

Calculations

Description	2015-16	2016-17	Difference
Current Year Budget Revenue	\$ 2,055,874	\$ 2,074,027	\$ 18,153
Transfer from Lapsed CTE MOE	693,629	693,629	
Credential Allotment	88,296	88,296	
Virtual Charter School Reduction	(1,587)	(1,587)	
Charter School Reduction	(5,269)	(5,269)	
Adobe License Adjustment	(49,000)	(49,000)	
Transfer to Teacher Positions	(67,205)	(18,153)	49,052
	\$ 2,714,738	\$ 2,781,943	\$ 67,205

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	36.00	\$ 2,714,738	\$ 30,163	\$ 2,744,901
Budget Adjustments:				
Supplies and Materials		\$ 67,205	\$	\$ 67,205
Total	-	\$ 67,205	\$ -	\$ 67,205
Proposed Budget	36.00	\$ 2,781,943	\$ 30,163	\$ 2,812,106

Drivers Education

Area

Academics

Description

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

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

The current funding is \$169 per 9th grade ADM (16,038), including private, charter, federal, and home schools.

Based on an increase in 9th grade ADM and the state level of funding increasing to \$191 per 9th grade ADM (16,131), including private, charter, federal, and home schools, an anticipated increase of \$370,585 is expected for 2016-17.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 2,710,436
Budget Adjustments:		
Contracted Services		\$ 299,398
Workshop Expenses		5,500
Printing and Binding Fees		250
Mobile Communication Costs		(84)
Vehicle Liability Insurance		2,794
Repair Parts, Materials, and Related Labor, Grease and Anti-Freeze		2,185
Gas/Diesel Fuel		542
Computer Equipment - Inventoried		60,000
Total	-	\$ 370,585
Proposed Budget	-	\$ 3,081,021

Growth

High School Graduation

Area	Academics
Description	<p>Graduations are held at the Raleigh Convention Center, the Duke Energy Center for the Performing Arts, NC State University Witherspoon Cinema, and at various high schools. Funding has been at its current level for several years. Additional funding is requested to compensate for previous years' growth as well as the current year's addition of two more graduations. In addition, the contract for audio-visual services for streaming will increase for additional services requested by the superintendent.</p>
Funding Formula	<p>Contracted Services Related to Graduation Ceremonies: Approximately \$7,000 per school to cover site rentals, parking costs, audio-visual services, and decorations. (28 graduations x \$7,000 per school = \$196,000 less current budget \$158,208 = \$37,792)</p> <p>Diplomas: Projected 12th grade student count x \$2.00 per diploma to cover diploma cost, tax, and shipping. (10,632 x \$2.00 = \$21,264 less current budget \$17,418 = \$3,846)</p>
Strategic Objective	Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 175,626
Budget Adjustments:		
Contracted Services		\$ 37,792
Diplomas		3,846
Total	-	\$ 41,638
Proposed Budget	-	\$ 217,264

Growth

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

Area

Academics

Description

LEP eligibility is determined through the initial screener and/or annual assessment of students with the North Carolina test of English language proficiency. State LEP funds are allocated based upon the number of LEP students enrolled through and up to October 1 of the proceeding school year. The ratio of ESL teacher to LEP students is 1:70.5.

LEP October 1, 2015, Headcount: 12,601 or 8.1 percent of the total student population 12,601/156,055 (10 day count) = 0.0807

LEP student enrollment increased from 12,549 on October 1, 2014, to 12,601 on October 1, 2015, despite 2,459 LEP students testing out of LEP designation at the end of the 2014-15 school year.

2016-17 LEP projected student enrollments $159,250 \times 0.0807 = 12,852$

Increase in LEP MOE: $12,852 / 7.05 = 1,823 - 1,798$ (current MOE) = 25 MOE

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,798.00	\$ 10,081,572	\$ 1,981,475	\$ 12,063,047
Budget Adjustments:				
LEP State MOE	25.00	\$ 121,277	\$ 19,289	\$ 140,566
Total	25.00	\$ 121,277	\$ 19,289	\$ 140,566
Proposed Budget	1,823.00	\$ 10,202,849	\$ 2,000,764	\$ 12,203,613

Middle School Academics Teachers

Area	Academics
Description	<p>The Middle School Academics allotments are designed to support the middle school program by funding the following positions:</p> <p>Instructional Resource Teacher (IRT): IRTs provide communication between the Office of Middle School Programs within Academics and the middle schools. They support the classroom teacher in implementing best instructional practices.</p> <p>Arts: These Months of Employment (MOE) support positions such as foreign language, dance, instrumental music, and/or band.</p>
Funding Formula	<p>Middle School Funding Formula:</p> <ul style="list-style-type: none"> • 1:50 students • +2 MOE for year-round schools • +2 MOE for small schools (first or second year with fewer than three grade levels) <p>The 2015-16 budget allotted 725 total MOE.</p>
Proposed Funding	<p>The following is needed for 2016-17:</p> <ul style="list-style-type: none"> • 726 MOE for base allotments based on the 1:50 formula (36,295 students) • 16 MOE for additional 2 MOE for eight year-round schools • 14 MOE for additional 2 MOE for three smaller schools and above formula allotments for Hilburn (2 MOE), Wake Young Women’s Academy (3 MOE), and Wake Young Men’s Academy (3 MOE) <p>This totals 756 MOE which is an increase of 31 MOE.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	725.00	\$ 3,864,907	\$ 1,109,190	\$ 4,974,097
Budget Adjustments:				
Teachers Local MOE	31.00	\$	\$ 174,299	\$ 174,299
Total	31.00	\$ -	\$ 174,299	\$ 174,299
Proposed Budget	756.00	\$ 3,864,907	\$ 1,283,489	\$ 5,148,396

Special Education Teachers and Teaching Assistants

Area Special Education

Description The state provides \$3,926.67 per identified special education student up to 12.5 percent of Average Daily Membership (ADM).

Special education teaching assistants are required for self-contained classes as established by state law. Teaching assistants are required to meet a student's unique needs as determined by the student's Individual Education Plan.

Thirty-four new separate classes = 34 teachers (one per class).

- **Total Teacher Months of Employment (MOE) (10 MOE x 34 positions) = 340**
- **Total Teaching Assistant MOE (9.30 MOE x 28 positions) = 260.40**

Separate classes currently serve 2,103 students. An increase of 273 students is anticipated in 2016-17 for a total of 2,376 students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	12,144.79	\$55,063,795	\$ 9,290,034	\$17,026,165	\$ 81,379,994
Teaching Assistants	10,598.05	21,885,473	2,713,747	7,191,455	31,790,675
Budget Adjustments:					
Special Education Teachers					
State MOE	340.00	\$ 1,649,357	\$ 273,295	\$	\$ 1,922,652
Special Education Teaching Assistants					
Local MOE	260.40		770,353		770,353
Supplies (laptops and printers - one-time cost)				49,742	49,742
Total	600.40	\$ 1,649,357	\$ 1,043,648	\$ 49,742	\$ 2,742,747
Proposed Budget	23,343.24	\$78,598,625	\$13,047,429	\$24,267,362	\$ 115,913,416

Preschool Special Education Teachers and Teaching Assistants

Area	Student Services
Description	<p>According to child count, the number of preschool students with disabilities increased by 12 percent in 2012 and again in 2013. From April 1, 2013, to 2014, child count grew 18 percent to 1,555, an increase of 283 students. From April 2014 to 2015, 1,732 preschool students with disabilities were tallied on child count indicating a 10 percent growth. With additional evaluation from staff of the 2015-16 school year, Preschool Programs is averaging about 95 new students with disability placements in special education services per month, which is up from 77 per student placements per month last year. The average growth for the past four years is 12.5 percent in addition to transfer students, which equates to an increase of 260 students with disabilities expected to be placed in special education in 2015-16.</p>
Blended Classrooms	<p>Based on state and federal Indicator 6, the number of preschool children served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System (WCPSS) has not met the state target. The North Carolina Department of Public Instruction (NCDPI) has set the target at 50.5 percent of students served in regular early childhood settings. Based on December 2014 child count data, Preschool Programs was serving only 29.5 percent of students in regular early childhood settings. WCPSS must create blended classrooms to address the deficiency and will serve 18 students with disabilities and 27 students eligible for Title I. Three blended classrooms are requested to comply with state and federal required services. Title I will provide blended (50 percent) funding for three classroom teachers and teaching assistants.</p> <ul style="list-style-type: none"><li data-bbox="422 966 1515 1039">• Teachers - 30 (Months of Employment) MOE (15 Special Education/15 Title I) 3 classrooms x 5 MOE = 15 MOE Special Education + 3 classrooms x 5 MOE = 15 MOE Title I <p>There are two teaching assistant positions in each classroom, one at 4.65 MOE funded by Title I and one at 9.30 MOE funded by Special Education.</p> <ul style="list-style-type: none"><li data-bbox="422 1123 1515 1218">• Teaching Assistants - 41.85 MOE (27.90 Special Education/13.95 Title I) 3 classrooms x 9.30 MOE = 27.90 MOE funded by Special Education + 3 classrooms x 4.65 MOE = 13.95 MOE funded by Title I
Special Education Classrooms	<p>New classrooms are also proposed due to student growth and due to limited capacity at blended settings. Children requiring 6.5 hours of specialized instruction increased from 633 (April 2012) to 707 (April 2013) to 838 (April 2014) and 857 (April 2015). Due to the increase in screenings, improved efficiencies of evaluation teams, and community outreach, the number of students eligible to receive services increased dramatically. By the end of April 2015, classrooms were over capacity and impacted the placement of students. The data indicates growth in the number of classroom seats required for students with disabilities. The number of students served in separate classrooms increased by 10 percent from 2012 to 2013 and 16 percent from 2013 to 2014. After intentionally placing more students in community settings, the increase in separate settings was 2 percent by April 2015, but classrooms were over capacity by the end of the 2014-15 school year. Using an average growth rate of 13 percent for students requiring separate classrooms, we are projecting an additional 108 seats required in separate classrooms. Based on child count data, we require classrooms for students with developmental delays (three part day serving 72 students and one full day serving 12 students) and autism (one full day serving eight students and one part day serving 16 students).</p> <ul style="list-style-type: none"><li data-bbox="422 1732 1515 1774">• Teachers - 60 MOE (6 classrooms x 10 MOE = 60) <p>Two teaching assistants are assigned to each full day and the structured teaching classrooms for children with autism. We are requesting eight teaching assistants for new special education classrooms: four teaching assistants for four part day classrooms and four teaching assistants for two full-day classrooms.</p> <ul style="list-style-type: none"><li data-bbox="422 1921 1515 1963">• Teaching Assistants - 74.40 MOE (8 teaching assistants x 9.30 MOE = 74.40)

Preschool Special Education Teachers and Teaching Assistants

Itinerant Teachers The number of classroom facility spaces is limited each school year. The need to provide specialized services to eligible students in environments with typically developing students is required in order to offer a continuum of services and ensure a Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE). Children with more significant impairments are served itinerantly resulting in a maximum capacity of 12 children with disabilities per itinerant teacher.

Preschool Programs currently has the capacity to serve up to 378 students itinerantly. Based on the current growth rate, we expect to serve up to 460 students in community environments with typically developing children, which is an increase of 82 students. Using the ratio of 12 students per teacher, we need a total of 38 itinerant teacher positions. Currently, we have 31.5 itinerant teacher positions. This would equate to an additional 6.8 positions. Due to funding, we are only requesting 20 MOE for itinerant teachers.

- **Itinerant Teacher Positions 20 MOE**

Additional Assistance Due to behavioral needs, medical issues, and class size, additional teaching assistants have been required. Additional teaching assistants needed has increased from 136.95 in 2012 to 172.70 in 2013 to 222.30 in 2014 to 283.24 in 2015. Using an average growth rate of 22 percent, 345.55 MOE are needed for the 2016-17 school year. We are requesting an increase of 62.31 MOE teaching assistant months for continued unique student needs as well as overload due to required ratios.

- **Additional Assistance Teaching Assistants 62.31 MOE**

Proposed Funding

- **Total Teachers 95 MOE Special Education + 15 MOE Title I = 110 MOE**
- **Total Teaching Assistants 164.61 MOE Special Education + 13.95 MOE Title I = 178.56**

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	1,515.00	\$ 3,245,347	\$ 3,337,474	\$ 2,871,755	\$ 9,454,576
Teaching Assistants	1,973.95	1,299,877	2,735,011	1,533,183	5,568,071
Budget Adjustments:					
Itinerant Teachers	20.00	\$	\$ 113,097	\$	\$ 113,097
Preschool Teachers - Special Education	75.00		424,116		424,116
Preschool Teachers - Title I	15.00			84,824	84,824
Preschool Teaching Assistants - Spec Ed.	164.61		486,974		486,974
Preschool Teaching Assistants - Title I	13.95			40,665	40,665
Indirect Cost				3,311	3,311
Workers' Comp.				266	266
Laptops and Printers (one-time cost)				2,195	2,195
Total	288.56	\$ -	\$ 1,024,187	\$ 131,261	\$ 1,155,448
Proposed Budget	3,777.51	\$ 4,545,224	\$ 7,096,672	\$ 4,536,199	\$ 16,178,095

Preschool Speech-Language Pathologists

Area

Student Services

Description

The responsibilities of the preschool speech-language pathologist include screening, evaluation, reevaluation, transition from early intervention to preschool programs, and transition to kindergarten. Speech and language therapy services are provided to (1) speech-language impaired, primary, (2) speech-language impaired, secondary, or (3) students needing speech as a related service. For students who are identified as speech-language primary, therapists serve as the student’s Individualized Education Program case manager. Pathologists routinely provide speech-language screenings and evaluations upon receiving procedural requests. Pathologists must document all therapy services in the EASi system, allowing the Wake County Public School System (WCPSS) to receive reimbursement for the services from Medicaid for eligible students.

Therapists facilitate the acquisition of the medical statements for young children with feeding/ swallowing needs during the eligibility process. As preschool personnel, speech-language pathologists must also serve students in child care settings and in homes which reduces the number of students each therapist can serve due to travel time. Preschool speech-language pathologists at school sites are responsible for facilitating transportation as a related service. The North Carolina Department of Public Instruction (NCDPI) target for special services in the regular setting is 51.5 percent while data for serving students with speech and language impairments is 32.91 percent in the regular setting in WCPSS.

Currently, there are 257 Months of Employment (MOE) allotted to preschool speech. Of the allotted months, 136 months are assigned to evaluation and reevaluation teams, 11 months are used to conduct bilingual evaluations and provide bilingual support, 98 months provide direct speech and language services, and 12 months are assigned to a lead position.

Of the 1,732 identified preschool students with disabilities reported on the April 2015 child count, 32 percent (549 students) required speech-language therapy services, requiring support from contractual speech services. The maximum number of students served by preschool therapists due to travel is 39 students.

Proposed Funding

549 students ÷ 39 students per therapist caseload = 14 speech language therapists
 14 total therapists needed - 10 currently employed for direct services = 4 positions x 10 MOE = 40 MOE

- **Total Preschool Speech Therapists 40 MOE**

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	257.00	\$ 1,347,358	\$ 358,083	\$ 82,185	\$ 1,787,626
Budget Adjustments:					
Speech Pathologists	40.00	\$	\$ 262,381	\$	\$ 262,381
Total	40.00	\$ -	\$ 262,381	\$ -	\$ 262,381
Proposed Budget	297.00	\$ 1,347,358	\$ 620,464	\$ 82,185	\$ 2,050,007

School Counselors

Area	Student Services
Description	The American School Counselor Association's recommended ratio should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in the Wake County Public School System (WCPSS), this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.
Funding Formula	State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

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

WCPSS Formula: For 2015-16, schools received allotments based on the below ratios. The current formula will be applied to 2016-17.

Elementary Schools (current ratio 1:637):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
0 - 750	10	0 - 882	12
751 - 1,000	15	883 - 1,178	17
Over 1,000	20	Over 1,178	22

Middle Schools (current ratio 1:374):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
1 - 434	10	0 - 510	12
435 - 849	20	511 - 999	22
850 - 1,249	30	1,000 - 1,469	34
1,250 - 1,549	40	1,470 - 1,822	42
Over 1,549	50	Over 1,822	52

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

High Schools (current ratio 1:391):

Number of Students	MOE
1 - 2,249	10 per grade level 12 additional MOE for Dean of Student Services
2,250 - 2,649	10 additional MOE
2,650 - 3,049	10 additional MOE
Off Site 9th Grade Centers	12 additional MOE

Growth

School Counselors

Proposed Funding

Elementary Schools - 27.00 Growth MOE

The 2015-16 base for elementary K-5 counselors is: 1,262 MOE. The projected 2016-17 student enrollment for elementary grades K-5 is $(74,699/637 = 117.2 \text{ positions}) = 117.2 * 11$ (average number of MOE) = 1,289 - 1,262 = **27.00 growth MOE**.

Middle Schools - (5.00) Growth MOE

The 2015-16 base for middle school 6-8 counselors is: 1,072 MOE. The projected 2016-17 student enrollment for middle school grades 6-8 is $(36,295/374 = 97 \text{ positions}) = 97 * 11$ (average number of MOE) = 1,067 - 1,072 = **(5.00) growth MOE**.

High Schools - 17.00 Growth MOE

The 2015-16 base for high school 9-12 counselors is: 1,340 MOE. The projected 2016-17 student enrollment for high school grades 9-12 is $(48,256/391 = 123.4 \text{ positions}) = 123.4 * 11$ (average number of MOE) = 1,357 - 1,340 = **17.00 growth MOE**.

Total K-12 Growth MOE needed to maintain current formula – 39.00 growth MOE.

Please note that use of the current funding formula and the growth request for 2016-17 is still inadequate to meet the state formula.

Counselor for Longview High School - 12.00 MOE

Currently, Longview only has one 10-month counselor allotted annually. Longview serves both middle school (grades 6-8) and high school (grades 9-12). In order to meet formula, 12 MOE for Dean of Student Services is requested for Longview to supplement the 10 MOE currently allotted in Program 068 - Alternative Programs and Schools.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	3,632.00	\$ 22,362,569	\$ 5,414,621	\$ 27,777,190
Budget Adjustments:				
Counselors State MOE	39.00	\$ 219,933	\$ 37,871	\$ 257,804
Counselor for Longview	12.00	\$ 66,577	\$ 11,594	\$ 78,171
Total	51.00	\$ 286,510	\$ 49,465	\$ 335,975
Proposed Budget	3,683.00	\$ 22,649,079	\$ 5,464,086	\$ 28,113,165

Growth

School Psychologists

Area	Student Services
Description	The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500-700 students. All Wake County Public School System (WCPSS) psychologists work to implement the North Carolina Department of Public Instruction Standards for School Psychology and NASP's Model for Comprehensive and Integrated School Psychological Services in their daily practice.
Funding Formula	<p>State Formula: One Month of Employment (MOE) per 218.55 in average daily membership. Program 007 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.</p> <p>WCPSS Formula: Currently, for 2015-16, schools receive an allotment of one MOE per 165 students. WCPSS based calculations for school psychologist MOE on student membership in grades K-12 and the current funding formula.</p>
Proposed Funding	<p>2015-16 Baseline MOE assigned to schools: 941 MOE</p> <p>2016-17 Projected enrollment & MOE assigned to schools: 159,250/165 = 965 MOE</p> <p>2016-17 Projected MOE minus 2015-16 Baseline MOE: 965 - 941 = 24 MOE Needed</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	941.00	\$ 6,925,896	\$ 1,669,127	\$ 8,595,023
	Budget Adjustments:				
	Psychologists State MOE	24.00	\$ 146,705	\$ 28,081	\$ 174,786
	Total	24.00	\$ 146,705	\$ 28,081	\$ 174,786
	Proposed Budget	965.00	\$ 7,072,601	\$ 1,697,208	\$ 8,769,809

School Psychology Supplies

Area **Student Services**

Description This fund is used each year to supply psychologists with testing materials (kits and consumable protocols) needed to provide legally mandated evaluations to students for Special Education Services and to provide necessary electronic equipment (computers, scoring software, etc.) to staff.

Over time, the funding for assessment materials has decreased, while the number of students evaluated has increased, and the costs for materials has increased. Also, this fund is now being used to purchase computers for psychologists, which was not the case in the past. Psychologists are not part of the district-level computer refresh program.

We are faced with ongoing needs to purchase revised/re-normed assessment kits scheduled for release this year and in coming years (WISC-V, KTEA-III, ABA3-III, BASC-3, and Woodcock Johnson IV), ranging in price from \$414 to \$1,075 per test kit). Use of out-of-date test material opens the district to due process complaints and could cost the district. Additionally, psychologists are bound by ethics and standard of practice to begin using newly released/re-normed instruments within one year of their publishing date.

Proposed Funding Breakdown per psychologist per year based on current prices and usage history:
 \$ 650 for test kits/equipment
 \$ 700 for protocols
 \$ 250 for electronic equipment
\$ 1,600 per psychologist

\$1,600 x 101 psychologists = \$161,600 - current funding = \$113,230

Request for an additional \$48,370

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 113,230
Budget Adjustments:		
Supplies		\$ 48,370
Total	-	\$ 48,370
Proposed Budget	-	\$ 161,600

School Social Workers

Area	Student Services
Description	School social workers provide psychological assessments for students and families as well as develop/integrate community and school-based interventions to remove barriers to learning and overall school success. They also provide direct services such as student and family counseling along with crisis intervention and suicide prevention services.
Funding Formula	<p>State Formula: One Month of Employment (MOE) per 218.55 students in average daily membership. State MOE in Program 007 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>National Recommendation: The School Social Work Association of America and the National Association of Social Workers recommends a maximum ratio of one master of social work level school social worker to 250 general education students (one MOE per 25 students) or one school social worker per building serving 250 students or fewer.</p> <p>Wake County Public School System Formula: The district allots school social worker MOE based on data of student needs and total enrollments at schools. For 2015-16, schools received an allotment of one MOE to 185.30 students.</p>
Proposed Funding	2016-17 growth based on the funding formula (1 MOE to 185.30 students) is an increase of 21.50 MOE and will provide the following formula distribution:
Calculations	<p>Base 2015-16: 837.50 MOE (155,184/185.30 = 837.50) 1 MOE/185.30 students</p> <p>Projected Base 2016-17: 859.00 MOE (159,250/185.30 = 859.00)</p> <p>Increase for 2016-17: 21.50 MOE (859.00 - 837.50 = 21.50)</p>
Strategic Objective	Achievement and Community Engagement

Budget Adjustments	Description	MOE	State	Local	Federal	Total
	Current Budget	837.50	\$ 4,722,904	\$ 813,255	\$ 145,767	\$ 5,681,926
	Budget Adjustments:					
	Social Workers					
	State MOE	12.50	\$ 70,492	\$ 12,138	\$	\$ 82,630
	Local MOE	9.00		59,493		59,493
	Travel @ \$2,500 per person/per year			5,000		5,000
	Laptop (one-time cost)			1,950		1,950
	Supplies and Materials			400		400
	Cell Phones @ \$110 per person/per year			220		220
	Remove prior-year one-time cost			(975)		(975)
	Total	21.50	\$ 70,492	\$ 78,226	\$ -	\$ 148,718
	Proposed Budget	859.00	\$ 4,793,396	\$ 891,481	\$ 145,767	\$ 5,830,644

Academically and Intellectually Gifted (AIG) CogAT/IOWA Assessments

Area Chief of Staff and Strategic Planning

Description Pursuant to state law, the AIG Department is required to assess and identify AIG students in grade 3. In compliance with the law, the AIG Department has selected the Riverside/Houghton Mifflin CogAT and IOWA battery of assessments. Students in other grades and those seeking admittance to Governor's School are also assessed via these same means by the AIG Office. The Testing Office is responsible for scanning all of the answer sheets for all of the administrations in all grades. Currently, the Testing Office also purchases the test materials for grade 3 while the AIG Office purchases test materials for the other grades. This budget case is prepared solely for the purpose of covering the contract required in order to scan all of the CogAT and IOWA test materials. Actual test materials purchases are covered under other budget categories.

For the purpose of scanning, Riverside Publishing provided the Testing Office with a scanning program to download and then use to scan all the answer sheets for the AIG program. The scanned results were uploaded to Riverside after which Riverside provided the test results for the Testing Office to download and print. The cost for this process for the 2015-16 school year is \$57,500 for approximately 23,000 scans at \$2.50 per scan. For the 2014-15 school year, the contract for the same process amounted to \$65,775 for approximately 26,310 scans; preceded in 2013-14 by 19,950 scans at \$3.00 per scan totaling \$59,850. For 2013-14, all scans were performed by Riverside since their software program for scanning was not yet available for download.

Going as far back as 2009-10, we have paid anywhere between \$9,000 and \$10,500 to download scanning software in order to scan answer sheets. Once the newly normed version of the CogAT and IOWA assessments were purchased by the school system in 2011-12, the scanning costs began to escalate dramatically as noted in 2013-14. For the 2016-17 school year, the cost for downloading and scanning the CogAT and IOWA answer sheets will rise to \$3.12 per answer sheet. Based on student projections we are anticipating the need to scan approximately 22,112 answer sheets amounting to \$68,989 just for scanning costs alone.

Scanning Grade/ Item	Student Projections @ \$3.12 per scan	Total Anticipated Cost
Grade 3 CogAT	12,612	\$ 39,349
Grade 3 IOWA	6,500	\$ 20,280
Grades 4-12/ Governor School CogAT and IOWA	3,000	\$ 9,360

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 57,500
Budget Adjustments:		
CogAt Grade 3 Scanning		\$ 39,349
IOWA Grade 3 Scanning		20,280
Grade 4-9, Gov. School Scanning		9,360
Less Existing Budget		(57,500)
Total	-	\$ 11,489
Proposed Budget	-	\$ 68,989

Growth

Bus Drivers

Area **Transportation**

Description

Additional drivers will be needed for 2016-17 as follows:

Five new schools	20 drivers
Capped schools	7 drivers
Student growth	<u>+ 7 drivers</u>
Total new drivers	34 drivers
29 ten-month drivers	290 MOE
5 twelve-month drivers	<u>+ 60 MOE</u>
	350 MOE

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	11,317.00	\$ 17,620,000	\$ 251,443	\$ 17,871,443
Budget Adjustments:				
34 Bus Drivers	350.00	\$ 1,122,154	\$ 9,878	\$ 1,132,032
Mobile Communication			6,120	6,120
Total	350.00	\$ 1,122,154	\$ 15,998	\$ 1,138,152
Proposed Budget	11,667.00	\$ 18,742,154	\$ 267,441	\$ 19,009,595

Growth

Safety Assistants

Area **Transportation**

Description Currently, there are 210 safety assistants servicing a total population of 3,700 riders. Special transportation services are provided to 19 percent of the special education students served in the district with 6 percent of the ridership requiring a safety assistant. The number of students assigned to special needs cabs where most safety assistants are required increased 7.5 percent from September 2014 to September 2015.

The special education student projection for 2016-17 is 19,968 of which 19 percent (3,794) are anticipated to need special transportation services and 6 percent (228) are anticipated to require a safety assistant.

Calculations Based on the above information, the growth formula is as follows:

2016-17 Special Education Student Projection: 19,968 x 19% (current percent of ridership) = 3,794 x 6% (ridership requiring a safety assistant) = 228 total safety assistants for 2016-17

Safety assistants needed in 2016-17	228
Less 2015-16 safety assistants	<u>- 210</u>
Equals increase in safety assistants	18

This request is for an additional 18 safety assistants at 7.5 Months of Employment (MOE) for a total of 135 MOE to serve the increased ridership for special transportation.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	1,591.30	\$ 3,499,404
Budget Adjustments:		
18 Safety Assistants	135.00	\$ 436,921
Total	135.00	\$ 436,921
Proposed Budget	1,726.30	\$ 3,936,325

School Connectivity

Area

Technology

Description

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

Recurring funding has been allocated from the General Assembly to support this effort. A proportionate share of allocated funds is available to Local Education Agencies (LEA) to support after-E-Rate costs associated with Wide Area Network or other applicable agency-approved connections. Actual LEA allotments are then calculated as a pro-rated portion of the annual funding allotted.

Based on the above funding formula, an increase of \$17,400 is expected for the district in 2016-17.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 578,280
Budget Adjustments:		
Contracted Services - WAN		\$ 17,400
Total	-	\$ 17,400
Proposed Budget	-	\$ 595,680

School Technology Fund

Area	Technology		
Description	State Allotment 2015-16		
	Fines and Forfeitures, Interest	\$	1,843,482
	Carryover fund 2014-15		2,265,039
	2015-16 Budget	\$	4,108,521
	State Allotment 2016-17		
	Fines and Forfeitures, Interest	\$	1,843,482
	Carryover fund 2015-16		750,000
	Estimated 2016-17 Budget	\$	2,593,482
	Decrease in Carryover for 2016-17	\$	(1,515,039)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 4,108,521
Budget Adjustments:		
Contracted Services		\$ (400,000)
Telecommunications		(400,000)
Computer Software and Supplies		(450,000)
Supplies and Materials		(265,039)
Total	-	\$ (1,515,039)
Proposed Budget	-	\$ 2,593,482

Program Continuity

Positions Previously Funded by the Title II - Improving Teacher Quality Grant

Area Academic Advancement

Description The Title II - Improving Teacher Quality grant carryover revenues are anticipated to decrease from the previous years with revenues staying flat. In an effort to preserve critical positions and focus more of the Title II dollars on professional learning activities across the district, 148.80 months of employment are being moved to local funding.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	148.80	\$ -	\$ 1,117,179	\$ 1,117,179
Budget Adjustments:				
Local MOE				
Coordinating Teachers	85.00	\$ 596,544	\$	\$ 596,544
Teacher Trainers	38.00	278,532		278,532
Director	12.00	115,955		115,955
Senior Administrator	12.00	93,558		93,558
Processing Technician	1.80	6,834		6,834
Federal MOE	(148.80)		(1,087,163)	(1,087,163)
Indirect Cost			(30,016)	(30,016)
Total	-	\$ 1,091,423	\$ (1,117,179)	\$ (25,756)
Proposed Budget	148.80	\$ 1,091,423	\$ -	\$ 1,091,423

Program Continuity

Athletics

Area

Academics

Description

Swimming: The Athletics program seeks to promote an ever increasing growth of opportunities for all students. The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS) with swim teams at 22 high schools with approximately 50-60 students on each team. For these teams to practice and compete, the district must rent pool space as there are no facilities in the schools. Since the last adjustment to this funding, fees have increased and an additional school has been added thus increasing the average cost per school.

In 2014-15, the funding formula was \$6,238.52 per school for 21 high schools. The funding was not increased last year with the addition of Apex Friendship High School. In 2015-16, the formula changed to \$5,954.96 per school to adjust for the additional school. This request is to return to the 2014-15 formula of \$6,238.52 and add a projected increase in pool rental fees of 2 percent making the proposed formula \$6,363.29 per school.

22 high schools x \$6,363.29	\$	139,992
Less base budget	\$	- 131,009
Increase	\$	8,983

Field Marking Paint: WCPSS provides opportunities for students to participate in interscholastic athletics at 22 high schools and 31 middle schools. We provide field marking paint for all schools to begin the fall season each year. Current funding provides approximately \$1,349 for each high school and \$562 for each middle school. Due to an increase in costs, we are requesting additional funding at \$1,500 per high school and \$600 per middle school.

22 high schools at \$1,500	\$	33,000
31 middle schools at \$600	\$	18,600
	\$	51,600
Less base budget	\$	- 47,082
Increase	\$	4,518

Booking Fees: Current funding provides \$440 for 31 middle schools participating in athletics. Due to an increase in fees charged by supervisors of officials, the new average cost per school is \$450.

\$450 x 31 schools	\$	13,950
Less base budget	\$	- 13,640
Increase	\$	310

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 191,731
Budget Adjustments:		
Swimming - Contracted Services		\$ 8,983
Field Marking Paint Supplies		4,518
Booking Fees		310
Total	-	\$ 13,811
Proposed Budget	-	\$ 205,542

Program Continuity

NC Symphony Field Trip Dollars

Area

Academics

Description

Each year the Wake County Public School System allocates \$10,000 to pay the admission fee for all 4th graders to attend a concert of the NC Symphony. This fee is far below symphony costs and has been static for the last 15 years. The symphony has requested an increase in the admission price to \$1.75/child. Assuming a 4th grade population of 13,000 students, we will need a total of \$22,750 to cover the increased cost.

The symphony collaborates with a team of teachers to develop the training materials that they share at the beginning of the school year so the teachers can prepare students for an experience that is deeply aligned with the NC Essential Standards in Music.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 10,000
Budget Adjustments:		
Field Trips		\$ 12,750
Total	-	\$ 12,750
Proposed Budget	-	\$ 22,750

Program Continuity

Special Education Teacher

Area Special Education

Description As a result of receiving American Recovery and Reinvestment Act (ARRA) funds, we were able to build up significant carryover in the IDEA Title VI-B - Pre-School Handicapped grant; however, we no longer have sufficient carryover in the program. We are requesting to transfer a six-month preschool teacher position from the preschool grant to state funds.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	12,144.79	\$55,063,795	\$ 9,290,034	\$17,026,165	\$ 81,379,994
Budget Adjustments:					
Special Education Teachers					
State MOE	6.00	\$ 28,560	\$ 4,794	\$	\$ 33,354
Federal MOE	(6.00)			(33,428)	(33,428)
Total	-	\$ 28,560	\$ 4,794	\$ (33,428)	\$ (74)
Proposed Budget	12,144.79	\$55,092,355	\$ 9,294,828	\$ 16,992,737	\$ 81,379,920

Program Continuity

Customer Service Subscription Platform

Area	Communications
Description	<p>In 2015-16, one-time funds (\$100,000) were provided to obtain a customer service district subscription to create a uniform platform for tracking and serving customers. The one-time funds are being removed on the One-Time Costs in 2015-16 business case.</p> <p>The subscription cost is recurring and will be needed to cover costs in 2016-17. This request is for \$100,000 to purchase the annual subscription for the platform.</p>
Strategic Objectives	Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Subscription Costs		\$ 100,000
Total	-	\$ 100,000
Proposed Budget	-	\$ 100,000

Program Continuity

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Wakefield 9th lease addresses student capacity and facility needs and expires June 2016. The lease includes rent and payment of Wake County property taxes and is expected to increase by a modest inflation rate factor of 3 to 5 percent per contract terms. The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The WYWLA lease rate increases annually by an escalation rate of 2.5 percent. The Dubois lease addresses student capacity and facility needs and will be used to house the Long-Term Suspension Program students. The rental rate increases annually by an escalation rate of 3 percent. The Peakway lease addresses parking needs and serves as a regional bus parking and fueling area. The price is anticipated to increase by 5 percent for 2016-17. The Moore Square parking lease (McLaurin Parking Company) addresses staff and magnet program parking needs at Moore Square Magnet Middle School. The McLaurin lease is an annual recurring lease that is expected to renew. The lease expires June 2016. The lease rate is currently \$8,640 per year. Negotiations are in process to acquire additional needed parking spaces from McLaurin at a fixed annual rate not to exceed \$9,160. The Lufkin Road Middle School lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew. The Town of Garner Building lease addresses administrative function and storage needs. The lease has a rental rate of \$1 per year (token consideration) with no cost inflation expected. The Wake Early College lease addresses facility needs for the school, is an automatically renewing lease, and has a current lease rate of \$1 per year (token consideration).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 1,075,062
Budget Adjustments:		
Wakefield 9th		\$ 570,474
WYWLA		435,803
Dubois Lease		43,820
Peakway Parking		23,100
Moore Square Magnet MS Parking		17,800
Lufkin Road MS		5,900
Town of Garner Building		1
Wake Early College		1
Less 2015-16 Budget		(1,075,062)
Total	-	\$ 21,837
Proposed Budget	-	\$ 1,096,899

Program Continuity

Real Estate Leases: Crossroads Building I and II

Area

Facilities

Description

The Crossroads lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months and has 120 months remaining as of July 1, 2016. The lease monthly base rent will increase 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually although controllable operating costs cannot increase more than 4 percent annually. The remaining difference will be funded by the cash flow set aside by the county for this lease. An additional \$10,520 becomes available from the bond cash flow with the county. The remaining is new funding required for inflation.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	- \$	3,203,827
Budget Adjustments:		
Crossroads Buildings I and II		\$ 130,568
Total	- \$	130,568
Proposed Budget	- \$	3,334,395

Program Continuity

Transitions Program

Area Maintenance and Operations

Description Additional funding is needed due to the acquisition of a new site for the Transitions Program, currently at Dubois, to house long-term suspended special education students.

The current formulas for square footage, grounds acreage, utilities, and custodial services are listed below:

Additional Square Feet (sq. ft.)

Current cost per square foot is \$0.91.

Transitions Program – 13,421 sq. ft. x \$0.91 = \$12,213

Additional Acreage

Current cost per acre is \$885.

Transitions Program – 1

Additional Utilities

Current rates are as follows:

Electric - \$0.97 per sq. ft.

Natural Gas - \$0.15 per sq. ft.

Water/Sewer - \$0.13 per sq. ft.

LP/Oil - \$0.01 per sq. ft.

Solid Waste - \$0.04 per sq. ft.

Custodial Services

Current formula is \$1.33 per square foot. Requesting a part-time head custodian position to supervise contract cleaning.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
Budget Adjustments:				
Head Custodian	6.00	\$ 19,063	\$ 146	\$ 19,209
Custodial Contract Services			(1,359)	(1,359)
Square Footage			12,213	12,213
Acreage			885	885
Utilities			17,447	17,447
Total	6.00	\$ 19,063	\$ 29,332	\$ 48,395
Proposed Budget	6.00	\$ 19,063	\$ 29,332	\$ 48,395

Program Continuity

Extra Duty Salary Increase

Area Human Resources

Description The board of education has approved a revised extra duty pay scale with an implemental salary increase for the next four years. This budget case is to fund the 2016-17 pay increase.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 10,280,903
Budget Adjustments:		
Extra Duty Salary Increase		\$ 2,272,033
Total	-	\$ 2,272,033
Proposed Budget	-	\$ 12,552,936

Legislative Impact

Employer Matching Rate Increases

Area	Systemwide
Description	Retirement rate increase from 15.32 percent to 15.67 percent. Hospitalization rate increase from \$5,471 to \$5,564
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 168,331,289	\$ 52,248,177	\$ 220,579,466
Budget Adjustments:				
Retirement Increase		\$ 2,079,060	\$ 718,720	\$ 2,797,780
Hospitalization Increase		1,270,812	188,539	1,459,351
Total	-	\$ 3,349,872	\$ 907,259	\$ 4,257,131
Proposed Budget	-	\$ 171,681,161	\$ 53,155,436	\$ 224,836,597

Legislative Impact

Legislative Salary Increase

Area Systemwide

Description Proposed funding is based on an assumed 3 percent state-legislated salary increase.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
Budget Adjustments:				
Salary Increase		\$ 21,741,942	\$ 7,123,713	\$ 28,865,655
Total	-	\$ 21,741,942	\$ 7,123,713	\$ 28,865,655
Proposed Budget	-	\$ 21,741,942	\$ 7,123,713	\$ 28,865,655

Legislative Impact

Charter Schools

Area

Schools

Description

In accordance with General Statute 115C-238.29H, local current expense revenues are distributed to charter schools based on the number of charter school students. There was a 20-30 percent increase in charter school students over the last two years. It is estimated that there will be another 20 percent increase in the amount due to charter schools in the 2016-17 school year. The amount of increase will depend on student membership of Wake County Public School System students, Wake County students attending charter schools, and total local current expense revenues.

The proposed budget includes an increase of \$3 million for 2016-17.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 21,416,563
Budget Adjustments:		
Charter Schools		\$ 3,000,000
Total	-	\$ 3,000,000
Proposed Budget	-	\$ 24,416,563

Legislative Impact

Home Base

Area

Schools

Description

Home Base is North Carolina’s suite of digital classroom management tools and instructional resources for teachers, students, parents, and administrators. Teachers use Home Base to access student data as well as teaching and learning resources to help students. Students can access their assignments, grades, and learning activities. Parents can view their children’s attendance and grades, and administrators can monitor data about students and teachers in their schools.

The anticipated increase in cost for Home Base is \$2 per student.
 159,250 (estimated students) x \$2 = \$318,500

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 158,175
Budget Adjustments:		
Home Base		\$ 318,500
Total	-	\$ 318,500
Proposed Budget	-	\$ 476,675

Legislative Impact

Teachers Change in State Formula for Grade 1

Area	Schools												
Description	The 2015-16 state budget increases funding to school districts for classroom teacher positions in grade 1. Beginning in fiscal year 2016-17, the allotment ratio will be decreased by one student per teacher in grade 1. This will directly impact the Wake County Public School System elementary school formula used for calculations of teacher Months of Employment (MOE). The grade 1 denominator of 19.97 will decrease to 18.97.												
Funding Formula	<p>Current Formula</p> <p>Elementary School: $\text{Integer}((\text{Kindergarten})/20.97 + (\text{Grade 1} + \text{Grade 2} + \text{Grade 3})/19.97 + (\text{MYR Grade 4} + \text{MYR Grade 5})/23.97 + (\text{Trad Grade 4} + \text{Trad Grade 5})/25.97 + (\text{SYR Grade 4} + \text{SYR Grade 5})/25.97) * 10$</p> <p>Middle School: $\text{Integer}((\text{Grade 6} + \text{Grade 7} + \text{Grade 8})/24.97) * 10$</p> <p>High School: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12})/26.47) * 10$</p> <p>New Formula</p> <p>Elementary School: $\text{Integer}((\text{Kindergarten})/20.97 + (\text{Grade 1})/18.97 + (\text{Grade 2} + \text{Grade 3})/19.97 + (\text{MYR Grade 4} + \text{MYR Grade 5})/23.97 + (\text{Trad Grade 4} + \text{Trad Grade 5})/25.97 + (\text{SYR Grade 4} + \text{SYR Grade 5})/25.97) * 10$</p> <p>2016-17 MOE Needed with Current Formula</p> <table border="0" style="width: 100%;"> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,455</td> </tr> <tr> <td>Less MOE Allotted in 2015-16</td> <td style="text-align: right;">- 65,140</td> </tr> <tr> <td>Equals Additional MOE Needed for 2016-17</td> <td style="text-align: right;">1,315</td> </tr> </table> <p>2016-17 MOE Needed with New Formula</p> <table border="0" style="width: 100%;"> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,771</td> </tr> <tr> <td>Less MOE Allotted in 2015-16</td> <td style="text-align: right;">- 65,140</td> </tr> <tr> <td>Equals Additional MOE Needed for 2016-17</td> <td style="text-align: right;">1,631</td> </tr> </table> <p>MOE Needed with New Formula 1,631</p> <p>Less MOE Needed for Current Formula -1,315</p> <p>Equals Additional MOE Needed for 2016-17 316</p>	Projected MOE	66,455	Less MOE Allotted in 2015-16	- 65,140	Equals Additional MOE Needed for 2016-17	1,315	Projected MOE	66,771	Less MOE Allotted in 2015-16	- 65,140	Equals Additional MOE Needed for 2016-17	1,631
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Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	65,140.00	\$ 347,255,204	\$ 99,658,787	\$ 446,913,991
Budget Adjustments:				
Classroom Teachers				
State MOE	440.00	\$ 2,637,602	\$ 472,504	\$ 3,110,106
Local MOE	(124.00)		(707,499)	(707,499)
Total	316.00	\$ 2,637,602	\$ (234,995)	\$ 2,402,607
Proposed Budget	65,456.00	\$ 349,892,806	\$ 99,423,792	\$ 449,316,598

Legislative Impact

Phase Out Conversion of Career and Technical Education Months

Area Academics

Description According to the North Carolina Department of Public Instruction Local Education Agency Funding Flexibility restrictions, transfers out of Career and Technical Education Months of Employment (MOE) for other categories are reduced to 33 percent of the 2012-13 Discretionary Reduction.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	202.00	\$ 979,912	\$ 155,849	\$ 1,135,761
Budget Adjustments:				
Classroom Teachers				
State MOE	(142.00)	\$ (688,849)	\$ (109,572)	\$ (798,421)
Local MOE	142.00		798,421	798,421
Total	-	\$ (688,849)	\$ 688,849	\$ -
Proposed Budget	202.00	\$ 291,063	\$ 844,698	\$ 1,135,761

Legislative Impact

Read to Achieve Reading Camp

Area

Academics

Description

The Read to Achieve (RtA) program is part of the Excellent Schools Act that became law in 2012 with implementation for the 2013-14 school year. For 2013-14 and 2014-15, the law only applied to third graders who did not demonstrate grade level proficiency as measured by the reading End-of-Grade (EOG) test. The revision of the law now mandates that first and second graders not demonstrating reading proficiency be included in the RtA Reading Camps beginning in the 2015-16 school year.

The requirements for these reading camps include the following:

- at least 72 hours of reading instruction,
- over no less than three weeks, and
- outside of the instructional calendar (except year round).

This includes the amount of money that is estimated to come out of local funds to pay for Read to Achieve Camp based on the last two years. The state provides funds that have equaled \$581.95 per child that actually attended camp. The total cost per student that attends camp is \$687.88. Local funds paid \$105.93 per child. In projecting how many students may attend camp this summer, we can estimate that 54 percent of the students that are invited to camp will actually attend camp. Last year, 4,186 students were invited and 2,280 attended (includes year round, modified, and traditional). The first year of camp, 2,056 attended. The legislators have recently passed in law that all first and second graders that have not demonstrated proficiency at the end of the year on the reading comprehension assessment will be invited to attend a three-week camp over 72 hours. Based on last year's end-of-year data, we can expect to invite 4,756 first graders and 5,811 second graders which is a total of 10,567 students. If 54 percent of the students invited attend, we can expect to have 5,706 first and second graders in addition to the 2,280 third graders (based on last year's attendance) totaling 7,986 students for the 2015-16 camp. The Read to Achieve Implementation Team of principals is not expecting the high number of first and second graders to attend camp due to camps being offered at a school different than the one they normally attend. There is also no attendance policy and attendance is completely up to the parent. Students may already be attending other camps and will not attend the Read to Achieve Camp. We are planning for serving 2,280 third graders and 4,112 first and second graders for a total of 6,392 students. The total cost is \$4,396,929 (6,392 students x \$687.88 per student).

This is required by legislation. Research supports early intervention with literacy. Research also suggests that difficulties in reading are related to gaps in foundational skills. These foundational skills are built during the elementary grade level. In order to meet Goal 2020, students must be literate. The camp focuses on improving reading skills for elementary school students who are not meeting reading benchmarks. The goal is to intervene early to create literate citizens.

State cost	\$3,719,824	(\$581.95 per child x 6,392 students)
Less current budget	<u>\$1,326,846</u>	(\$581.95 per child x 2,280 students)
State increase	\$2,392,978	(\$581.95 per child x 4,112 students)

Local costs include teacher supplement, benefits, supplies, and transportation costs. The current base budget for teacher supplement with benefits is \$102,734. There were one-time costs in 2015-16 that were used for supplies, transportation, and teacher pay that will be reduced or transferred back to the program that assisted with the local cost for the RtA program.

Local cost	\$677,552	(approximately \$106 per child x 6,392)
Less current budget	<u>\$102,734</u>	
Local increase	\$574,818	

Legislative Impact

Read to Achieve Reading Camp

Description

Additionally, the state funding has not been sufficient to support the unique needs of Students With Disabilities (SWD) (i.e., nursing services, behavioral supports, interpreters, braillists, special assignment teaching assistants, and special education teacher supports). Based on data of the unique needs of students with disabilities participating in the Read to Achieve (RtA) Camps from the previous two years, we are requesting funding at \$50 per SWD for the 2016-17 school year. With the increase of adding first and second graders to the 2015-16 RtA Camp, we anticipate the number of students will increase from approximately 800 to 2,400. This significantly impacts the 2016-17 school year.

The current formula for Special Education Services RtA Camp support is as follows:

- Year round – each school is allotted one hour per week for each SWD less speech-language primary.
- Traditional – each school is allotted two hours per day for nine or more SWD less speech-language primary or one hour per SWD per week for eight or less SWD less speech-language primary.

Approximate hourly wages for providing SWD support for the RtA Camp ranges from \$11 to \$42 for special education teachers, nurses, interpreters, special assignment teaching assistants, braillists, and behavioral supports.

This request is for local funding in the amount of \$147,570.

- 2,400 students x approximately \$61.40 per student (includes salary, benefits, and contract costs) = \$147,570

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 769,816	\$ 267,910	\$ 1,037,726
Budget Adjustments:				
Teacher		\$ 2,392,978	\$ 74,768	\$ 2,467,746
Teacher Held Harmless			(110)	(110)
Teaching Assistant			14,256	14,256
Braillist			1,440	1,440
Interpreter			2,880	2,880
Substitute Pay			34,387	34,387
Bus Driver			(659)	(659)
Bus Driver Overtime			(14)	(14)
Supplement			251,146	251,146
Social Security			28,925	28,925
Retirement			52,656	52,656
Nurses			23,652	23,652
Pupil Transportation			68,061	68,061
Supplies and Materials			171,000	171,000
Total	-	\$ 2,392,978	\$ 722,388	\$ 3,115,366
Proposed Budget	-	\$ 3,162,794	\$ 990,298	\$ 4,153,092

Legislative Impact

Vernon Malone College and Career Academy

Area Academics

Description In the fall of 2015, Vernon Malone was designated as a Cooperative Innovative High School (CIHS) by the General Assembly but did not receive the state CIHS funding like the other four early colleges in the district. A business case from this past year was partially funded to support the students at the school in case CIHS was not awarded to the school. This request is for recurring funds to buy college textbooks to fully support the students at Vernon Malone in alignment with other early colleges that are categorized as CIHS in the district.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	12.00	\$ 106,362
Budget Adjustments:		
Textbooks		\$ 50,000
Total	-	\$ 50,000
Proposed Budget	12.00	\$ 156,362

Legislative Impact

Local Education Agency (LEA) Financed Purchase of School Buses

Area **Transportation**

Description The North Carolina Department of Public Instruction (NCDPI) provides funding for the state school bus replacement program. NCDPI allots funds to replace vehicles based on age and mileage. LEAs must purchase the buses only from vendors selected by the State Board of Education and on terms approved by the State Board of Education

2016-17 Projected State Allotment	\$	428,778
Less Current Year Allotment	\$	(387,942)
Increase from Current Year	\$	40,836

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 387,942
Budget Adjustments:		
LEA Purchase of Buses		\$ 40,836
Total	-	\$ 40,836
Proposed Budget	-	\$ 428,778

Removal of Prior Year One-Time Costs

One-Time Costs in 2015-16

Area

Systemwide

Description

The following one-time costs in 2015-16 are being removed:

Schools

- Allotments to schools beyond formula for class size, employee leave, and day-ten reconciliation. Instructional supply allotment adjustment to formula for Bridges.
- Positions paid by individual school accounts - During 2015-16, Lacy, Root, and Underwood elementary schools created positions for 2015-16 using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2016-17, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- Positions paid by before and after school care carryover funds - During 2015-16, Cary, Conn, Jeffreys Grove, Leesville Road, Stough, and Wake Forest elementary schools paid for positions using before and after school care carryover funds. These MOE are established for one year at a time. Schools may request months for 2016-17, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.

Systemwide

- Carryforward Purchase Orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2014-15 to 2015-16.
- | | |
|---|--|
| <ul style="list-style-type: none"> • Legislated bonus pay • Appropriation for textbooks • Project Enlightenment playground repair • Municipal Collaboration funds | <ul style="list-style-type: none"> • Special projects • Preparing and archiving student records • Environmental and Grounds equipment • Over/Under savings |
|---|--|

Strategic Objective

Learning and Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	488.99	\$ 11,468,196	\$ 18,847,814	\$ 30,316,010
Budget Adjustments:				
Schools - Allotments Beyond Formula				
Teachers	(284.90)	\$	\$ (1,601,873)	\$ (1,601,873)
Assistant Principals	(59.00)		(467,423)	(467,423)
Counselors	(22.00)		(132,114)	(132,114)
Social Worker	(1.00)		(6,186)	(6,186)
Bridges			(6,000)	(6,000)
	(366.90)	\$ -	\$ (2,213,596)	\$ (2,213,596)

Removal of Prior Year One-Time Costs

One-Time Costs in 2015-16

Budget Adjustments	Description	MOE	State	Local	Total
	Schools - Before and After School Care				
	Teachers	(38.34)	\$	\$ (221,685)	\$ (221,685)
		(38.34)	\$ -	\$ (221,685)	\$ (221,685)
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(48.25)	\$	\$ (170,118)	\$ (170,118)
	Teaching Assistants	(35.00)		(69,561)	(69,561)
	Clerical Assistant	(0.50)		(769)	(769)
	Tutor Pay			(45,619)	(45,619)
	Substitute Pay			(428)	(428)
	TA Salary When Substituting			(80)	(80)
	Bonus Pay			(5,179)	(5,179)
	Supplement			(29,497)	(29,497)
	Annual Leave Payoff			(102)	(102)
	Social Security			(24,794)	(24,794)
	Retirement			(26,634)	(26,634)
	Hospitalization			(17,316)	(17,316)
	Workers' Compensation			(966)	(966)
	Dental			(1,192)	(1,192)
		(83.75)	\$ -	\$ (392,255)	\$ (392,255)
	Systemwide				
	Special Projects		\$	\$ (6,007,500)	\$ (6,007,500)
	Carryforward Purchase Orders			(5,013,972)	(5,013,972)
	Legislated Bonus Pay		(11,468,196)	(2,370,839)	(13,839,035)
	Over/Under Savings			(1,453,682)	(1,453,682)
	Textbooks			(770,685)	(770,685)
	Salary Audit			(311,918)	(311,918)
	Environmental and Grounds Equipment			(32,500)	(32,500)
	Municipal Collaboration			(26,846)	(26,846)
	Preparing and Archiving Student Records			(16,336)	(16,336)
	Project Enlightenment				
	Playground Repair			(16,000)	(16,000)
		-	\$ (11,468,196)	\$ (16,020,278)	\$ (27,488,474)
	Total	(488.99)	\$ (11,468,196)	\$ (18,847,814)	\$ (30,316,010)
	Proposed Budget	-	\$ -	\$ -	\$ -

Program Reduction or Elimination

East Wake Campus Consolidation

Area	Schools
Description	This case has a reduction of teacher and assistant principal Months of Employment (MOE) for East Wake High School given the consolidation of the four East Wake high schools back into one high school.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	33.00	\$ 243,114
Budget Adjustments:		
Assistant Principal	(24.00)	\$ (192,510)
Other Teacher	(5.00)	(28,114)
High School Academics Teacher	(4.00)	(22,490)
Total	(33.00)	\$ (243,114)
Proposed Budget	-	\$ -

Program Reduction or Elimination

High School Average Daily Membership (ADM) Teacher Formula Change

Area	Schools
Description	<p>Increase the high school ADM teacher formula by one student.</p> <p>Current Formula: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12})/26.47)*10$</p> <p>New Formula: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12})/27.47)*10$</p>
Strategic Objective	Learning & Teaching

Budget Adjustments	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">MOE</th> <th style="text-align: center;">Local</th> </tr> </thead> <tbody> <tr> <td>Current Budget</td> <td style="text-align: center;">663.00</td> <td style="text-align: center;">\$ 3,727,738</td> </tr> <tr> <td>Budget Adjustments:</td> <td></td> <td></td> </tr> <tr> <td>Teachers</td> <td style="text-align: center;">(663.00)</td> <td style="text-align: center;">\$ (3,727,738)</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">(663.00)</td> <td style="text-align: center;">\$ (3,727,738)</td> </tr> <tr> <td>Proposed Budget</td> <td style="text-align: center;">-</td> <td style="text-align: center;">\$ -</td> </tr> </tbody> </table>	Description	MOE	Local	Current Budget	663.00	\$ 3,727,738	Budget Adjustments:			Teachers	(663.00)	\$ (3,727,738)	Total	(663.00)	\$ (3,727,738)	Proposed Budget	-	\$ -
Description	MOE	Local																	
Current Budget	663.00	\$ 3,727,738																	
Budget Adjustments:																			
Teachers	(663.00)	\$ (3,727,738)																	
Total	(663.00)	\$ (3,727,738)																	
Proposed Budget	-	\$ -																	

Program Reduction or Elimination

Instructional Supply Adjustment for New Schools

Area

Schools

Description

Reduce the instructional supply allotment for new schools by 50 percent the first year school is open. The building program provides funding for the school to open equipped with all furniture and supplies needed to serve the students.

Five new schools open in 2016-17 to serve approximately 2,588 students.

$2,588 \times \$71.04$ (instructional supply allotment) = $\$183,852 / 2 = \$91,926$

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 91,926
Budget Adjustments:		
Instructional Supplies		\$ (91,926)
Total	-	\$ (91,926)
Proposed Budget	-	\$ -

Program Reduction or Elimination

Wakefield High School 9th Grade Center

Area

Schools

Description

Wakefield High School will operate as a single campus site in 2016-17. The need for Months of Employment (MOE) allotted specifically for the off-site 9th Grade Center will be eliminated. This includes:

- 11 MOE assistant principal
- 10 MOE clerical assistant
- 12 MOE counselor
- 10 MOE media specialist
- 12 MOE custodian

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	55.00	\$ 35,523	\$ 256,591	\$ 292,114
Budget Adjustments:				
Assistant Principal	(11.00)	\$	\$ (88,716)	\$ (88,716)
Clerical Assistant	(10.00)		(30,911)	(30,911)
Counselor	(12.00)		(78,172)	(78,172)
Media Specialist	(10.00)		(58,501)	(58,501)
Custodian	(12.00)	(35,523)	(291)	(35,814)
Total	(55.00)	\$ (35,523)	\$ (256,591)	\$ (292,114)
Proposed Budget	-	\$ -	\$ -	\$ -

Program Reduction or Elimination

Middle School Academics College Preparatory Success

Area Academics

Description The 2015-16 budget allotted 84 Months of Employment (MOE) for College Preparatory Success (CPS) previously allocated to middle schools was allocated to those same middle schools as an additional Academics allotment. This was a one-year allocation to allow schools to transition out of this funding source.

This request removes the one-time allotment of 84 MOE for CPS schools.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	84.00	\$ 472,295
Budget Adjustments:		
College Preparatory Success	(84.00)	\$ (472,295)
Total	(84.00)	\$ (472,295)
Proposed Budget	-	\$ -

Program Reduction or Elimination

Preliminary Scholastic Test/National Merit Scholarship Qualifying Test

Area Chief of Staff and Strategic Planning

Description The state provides funding at \$2.69 per Average Daily Membership (ADM) in grades 8 and 9 for the Preliminary Scholastic Aptitude Test (PSAT). A portion of these funds are allotted to the testing office in the local budget at the \$2.69 per ADM formula. The 2015-16 cost of the PSAT College Board contract is \$139,493.

Wake County has historically administered the PSAT to tenth graders at no cost to them in accordance with previous wording in NC General Statute 174.18 that required the Wake County Public School System (WCPSS) to provide the PSAT/NMSQT (National Merit Scholarship Qualifying Test) one time at no cost to a qualifying student in grades 8-10. However, recent legislation has modified the wording of the statute to include an option of a school system to continue to provide the PSAT/NMSQT one time at no cost to the student or provide the PLAN assessment at no cost to students in grade 10. Simultaneously, the state now requires that the PLAN assessment be administered to all students in grade 10 at the state's expense and as part of the ACT (American College Testing) series of assessments.

To support a Balanced Assessment approach as part of the strategic plan, since the PSAT/NMSQT results are also used by students in grade 11 to qualify for a National Merit Scholarship, the school system will provide the PSAT/ NMSQT at no cost to juniors who rank in the top 10 percent of their class. Other students electing to take the PSAT will pay the full cost. The costs for PSAT/NMSQT for grade 11 will be approximately \$17,511. Therefore, this business case reflects a reduction in funding for PSAT/NMSQT for \$121,982.

Further, since the testing population will decrease at the high school dramatically and provide for an option to test on a Saturday versus an instructional day, high schools will resume the responsibility of registering students in other grades who are interested in taking the PSAT/NMSQT assessment; a process similar to the administration of the College Board SAT. This will eliminate the need to use middle school testing centers and thus free up the middle schools to focus on learning and instruction.

Strategic Objectives Balanced Assessment System and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 139,493
Budget Adjustments:		
Testing Fees		\$ (121,982)
Total	-	\$ (121,982)
Proposed Budget	-	\$ 17,511

Program Reduction or Elimination

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.

The projected decrease in the telephone budget is due to the recent E-Rate Modernization Order which is phasing down support for voice services and eliminating support for other legacy services. The district's discount applied to these services in 2016-17 will drop from 40 percent to 20 percent. In 2017-18, the district will no longer receive discounts against these services.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 2,286,085
Budget Adjustments:		
Telephone		\$ (918,601)
Total	-	\$ (918,601)
Proposed Budget	-	\$ 1,367,484

New or Expanding Program

Title II - Improving Teacher Quality Grant Professional Development

Area	Academic Advancement
Description	<p>Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach. Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. The application must be approved prior to the LEA/charter school receiving the allotment.</p> <p>Savings generated from positions moved off of Title II - Improving Teacher Quality (ITQ) grant will be used to fund positions that directly support the Office of Professional Learning (OPL) and sustainable professional development activities that meet the annual needs assessment. The needs assessment is performed by administrative staff to determine the best means of aligning ITQ funds with district goals and grant objectives. This process takes place in the spring and is the final determinant in outlining the use of these funds.</p> <p>The OPL request includes:</p> <p>A 12-month senior administrator to lead the work of the Effective Teaching Framework (ETF) already underway. This position will assess the current state of professional learning, resources, and website associated with ETF, create a plan to modify and enhance all aspects of the current PL roll-out, as well as develop a plan for creating tight alignment and clear connections between ETF and Learning and Teaching. ETF is currently supported by two coordinating teachers who focus on the development of resources and support of the contracted PL associated with ETF. We are asking for a senior administrator who can work with these two staff members to design a comprehensive plan for ongoing professional learning to support effective teaching in the Wake County Public School System (WCPSS). This plan needs to integrate all aspects of effective teaching as defined in the current ETF, as well as those skills, dispositions, knowledge, and resources highlighted in the Learning and Teaching Objective of the strategic plan. This request is for \$99,506.</p> <p>A 12-month director will lead the work of the WCPSS Coaching Framework, Professional Learning Teams, Co-Teaching, the ETF, as well as new efforts in Learning and Teaching Professional Learning as outlined in the strategic plan. All of these areas work to support central service leadership and school staff with pre-planned and scheduled workshops as well as through ongoing, responsive sessions designed based upon the needs that arise over the course of the year. This request is for \$114,418.</p> <p>Additionally, the OPL current local workshop budget of \$79,229 covers the cost of workshops that we are able to offer over 2,000 school and central service staff as well as ongoing upgrades and replacements for technology and furniture in the Webster Center for Professional Development.</p> <p>Because that level of funding is insufficient to begin to meet the needs of 18,000 staff members, the OPL also had to access \$203,480 from Title II funds, as well as another \$221,000 from the fund balance.</p> <p>In addition to the \$79,229 in the current funding formula, an additional \$250,000 will allow the OPL to be both responsive and proactive to:</p> <ul style="list-style-type: none">• support the evolving nature of development outlined in our WCPSS Coaching Framework,• professional learning needs as identified in the strategic plan, and• upgrades and replacements in technology and furniture that will make the learning spaces of our staff reflective of the learning spaces outlined in the strategic plan.

New or Expanding Program

Title II - Improving Teacher Quality Grant Professional Development

Description As recommended, the Office of Professional Learning will continue to request Title II funds for the more broad and scaled professional learning opportunities offered.

Other sustainable professional development activities include:

SummerSTEM professional development for Wake County Public School System elementary, middle, and high school teachers. Fifty (25 teams of two) secondary teachers' professional development in the areas of Project Based Learning (PBL), Work Based Learning, and a business immersion with local business partners was supported in 2015-16. This is outlined in the current budget. Teacher PBL units will be linked to C-MAPP (Curriculum Management Application) as an instructional resource. Their work aligns with our strategic plan in the areas of Learning & Teaching, Achievement, Balanced Assessment, Human Capital, and Community Engagement. The Summer STEM request is for \$62,261.

To successfully face rigorous higher education coursework, career challenges, and a globally competitive workforce, and to move from a culture of individualism to a system for collaboration, the district is continuing to employ a continuous improvement model that puts teachers and teaching at the forefront of district-wide change. The system is designed to provide a consistent and supporting environment for all teachers to grow professionally. After each professional learning experience, members will return to their schools and classrooms to work as a team to apply their understanding in their own Learning Labs; classroom environments that give each learner voice and choice. The continuous improvement model request is for \$600,000.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ -
Budget Adjustments:		
Senior Administrator	12.00	\$ 98,656
Director	12.00	113,568
Laptops (one-time cost)		1,700
Workshop Expenses		600,000
Administrative Staff Development		145,000
School-Based Staff Development		105,000
Staff Development Participant Pay		20,000
Curriculum Development Pay		17,500
Substitute Teachers - Staff Development		15,000
Social Security		4,016
Retirement		5,745
Workers' Compensation		648
Indirect Cost		29,669
Total	24.00	\$ 1,156,502
Proposed Budget	24.00	\$ 1,156,502

New or Expanding Program

Band Uniform and Instrument Replacement

Area

Academics

Description

Arts Education seeks to support the co-curricular band program by providing funding that will assist with replacement of uniforms and instruments thereby reducing costs to students which ultimately will promote participation.

We currently fund this at \$15,000 per school for two schools each year in a 10-year rotation.

We plan to adjust the rotation schedule to fund three schools each year at \$20,000 each which accounts for inflation. The additional funding also reduces the rotation from 10 years to a 7-8 year cycle.

Three high schools x \$20,000	\$	60,000
Less base budget	\$	- 30,000
Business case request	\$	30,000

Strategic Objectives

Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 30,000
Budget Adjustments:		
Supplies		\$ 30,000
Total	-	\$ 30,000
Proposed Budget	-	\$ 60,000

New or Expanding Program

East Wake High School Redesign

Area

Academics

Description

Academic strengths and concerns were identified in order to develop a set of recommendations to improve academic outcomes for East Wake High School students based on data and information presented and discussed during facilitated meetings of the Eastern Wake Area Education Work Group, two central services focus groups, the North Carolina New Schools group, parents, teachers, and students. The redesign project is the culmination of more than a year of work. The results of the work revealed achievement gaps in performance data as well as gaps in opportunities for students to access and receive rigorous education opportunities in elementary school and then to continue to access advanced level courses through middle school and into the high school levels.

This business case aligns with the newly adopted strategic plan focus areas: Learning and Teaching, Achievement, Balanced Assessment System, Human Capital, and Community Engagement. The base teacher additional 0.5 Months of Employment (MOE) is requested to support job embedded professional development. In addition, funding is requested to move forward with the East Wake High School redesign project.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Teachers Additional 0.5 MOE		\$ 269,982
Redesign Implementation Teachers	20.00	112,452
Redesign Implementation Teacher Support Additional 1.0 MOE		10,093
Literacy Coaches	20.00	112,452
Literacy Coaches Additional 1.0 MOE		10,093
Media Additional 1.0 MOE		10,548
Workshop Expenses		50,000
Contract Consulting		25,000
Supplies Technology		50,000
Equipment Furniture		75,000
Total	40.00	\$ 725,620
Proposed Budget	40.00	\$ 725,620

New or Expanding Program

FLEX Academy Resources/Lease

Area	Academics
Description	Provide funding to open a blended learning high school serving 100-150 students beginning in the fall of 2016. Students at the FLEX Academy will be immersed in a personalized environment that allows for flexible access to the teacher, the content, and their peers. Blended learning combines the best aspects of both online and face-to-face education.
Proposed Funding	<p>12 Months of Employment (MOE) for principal, 12 MOE lead secretary, 12 MOE counselor, and funding for the security contract and facility lease.</p> <p>The FLEX Academy location is 21,756 square feet. Increased funding is needed for maintenance of the additional square footage, utilities, and custodial services based on the following formulas:</p> <ul style="list-style-type: none"> • Square footage - \$0.91/square foot (sq. ft.): 21,756 sq. ft. x \$0.91 = \$19,798 • Utilities - \$1.30/sq. ft. (electric - \$0.97, natural gas - \$0.15, water/sewer - \$0.13, LP/oil - \$0.01, solid waste - \$0.04): 21,756 sq. ft. x \$1.30 = \$28,282 • Custodial services - \$1.33/sq. ft.: 21,756 sq. ft. x \$1.33 = \$28,935 - requesting custodial contract dollars and one part-time head custodian position to supervise contract cleaning.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
Budget Adjustments:				
Principal - State MOE	12.00	\$ 88,390	\$ 33,369	\$ 121,759
Lead Secretary - Local MOE	12.00		45,559	45,559
Counselor - Local MOE	12.00		76,792	76,792
Security Contract		37,838	12,162	50,000
Facility Lease			420,000	420,000
Wide Area Network (\$975 x 12)			11,700	11,700
Equipment (handsets, conference phones) (one-time cost)			5,794	5,794
Voice Service (one-time cost)			105	105
Voice Service (\$8.15 x 12 recurring cost)			98	98
Head Custodian - Local MOE	6.00		19,208	19,208
Custodial Contract Services			9,727	9,727
Square Footage			19,798	19,798
Utilities			28,282	28,282
Total	42.00	\$ 126,228	\$ 682,594	\$ 808,822
Proposed Budget	42.00	\$ 126,228	\$ 682,594	\$ 808,822

New or Expanding Program

Instructional Technology Facilitators (ITF)

Area

Academics

Description

This case represents funding for 5 Months of Employment (MOE) for an ITF at each school to be phased in over a six-year period.

Teachers and schools are expected to integrate and utilize technology to engage students in daily instruction in order to build 21st century skills. Schools need an ITF to provide professional development, coaching, and modeling as teachers are learning how to appropriately and effectively integrate technology devices and digital resources in the classroom.

The North Carolina Department of Public Instruction has developed and validated a specific job description and performance appraisal instrument for this position. The position requires an add-on endorsement or a Master’s degree in Instructional Technology.

Funding was supported in the budget for the 2013-14 school year, and we were able to provide ITF positions at 32 schools. The second phase of implementation in the 2014-15 school year was not kept as part of the budget. In 2015-16, we were able to add an additional 23 positions. Considering the plan to use CIP 2013 dollars to support schools with greater access to technology, these positions become mission critical for schools.

Proposed Funding

Funding for this case would be phased in at remaining schools over three years.

Year	Number of Schools	Number of MOE	Total Cost
2016-17	30	150	\$ 843,387
2017-18	45	225	\$ 1,265,082
2018-19	46	230	\$ 1,293,194

Strategic Objectives

Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	275.00	\$ 1,029,506	\$ 656,015	\$ 1,685,521
Budget Adjustments:				
ITFs	150.00	\$	\$ 843,387	\$ 843,387
Total	150.00	\$ -	\$ 843,387	\$ 843,387
Proposed Budget	425.00	\$ 1,029,506	\$ 1,499,402	\$ 2,528,908

New or Expanding Program

Magnet New School and Theme Alignment

Area	Academics
Description	The Wake County Board of Education approved two schools to become new magnet and two magnet schools to significantly revise their themes in September 2015. Athens Drive High School and Reedy Creek Middle School are the new magnet schools. East Millbrook Middle School and Powell Elementary School are the significantly revised theme magnets.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Magnet Teachers	135.00	\$ 759,049
Magnet Coordinators	30.00	168,678
Total	165.00	\$ 927,727
Proposed Budget	165.00	\$ 927,727

New or Expanding Program

Middle School Academics Visual and Performing Arts

Area Academics

Description This request is for 75 months of employment for Middle School Academics for equity in Visual and Performing Arts positions across middle schools in the district.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Visual and Performing Arts Teachers	75.00	\$ 421,692
Total	75.00	\$ 421,692
Proposed Budget	75.00	\$ 421,692

New or Expanding Program

Strings Repair

Area

Academics

Description

Each year the Wake County Public School System allocates \$1,000 to each middle and high school to accommodate instrument repair. This \$1,000 is currently applied regardless of the number of instrumental music programs that a school operates. As new schools open, they are partially funded with the amount of funding increasing as they reach full grade-level capacity.

In 2016-17, schools who operate a strings program in addition to their band program will receive an additional allotment to compensate for the increased number of instruments that must be repaired. In 2016-17, there will be 27 middle and high schools operating a strings program. Each school will receive an additional \$750 for repair of school-owned instruments. This additional allotment will support schools in maintaining existing strings programs and maintaining existing feeder patterns for students participating in the strings program.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Strings Repair (27 schools @ \$750 each)		\$ 20,250
Total	-	\$ 20,250
Proposed Budget	-	\$ 20,250

New or Expanding Program

Logistics Support

Area Transportation

Description Add two routing specialists for 2016-17. Add one mechanical specialist that would be responsible for maintaining the GPS system and school camera system for over 1,000 buses.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	96.00	\$ 541,764	\$ 2,324	\$ 544,088
Budget Adjustments:				
Routing Specialist	24.00	\$ 123,820	\$ 581	\$ 124,401
Mechanical Specialist	12.00	61,910	291	62,201
Total	36.00	\$ 185,730	\$ 872	\$ 186,602
Proposed Budget	132.00	\$ 727,494	\$ 3,196	\$ 730,690

New or Expanding Program

Future Teachers

Area Human Resources

Description

The Future Teachers Program began in May 2015 as a new recruitment source intended to capitalize on internal teaching talent - Wake County Public School System (WCPSS) high school graduates who are pursuing careers in education and enrolling in college/university teacher preparation programs. Cohort 1 includes 23 students who are currently completing their freshman years of college. Each of these students has signed an Early Conditional Contract Agreement and will be hired as a WCPSS teacher upon the completion of their teacher preparation programs, contingent upon meeting all state and district licensure and hiring requirements.

The WCPSS Future Teachers Program commits to providing annual professional development stipends to all participants. The annual \$500 stipend is intended to serve as a retention incentive for cohort members and to minimally offset expenses associated with college tuition and fees.

As outlined in the Future Teachers Agreement, stipends will be awarded annually to all Future Teachers recipients, pending the completion of mandatory professional development sessions during the summers following their freshman, sophomore, junior, and senior years. Future Teachers who decide not to pursue careers in education will be required to repay in full any monetary stipends that have been received from the WCPSS Future Teachers Program.

The goal is to choose up to 25 participants for future cohorts in high needs areas such as math, science, special education, Career and Technical Education (CTE) and elementary education (specifically to work in the Elementary Support Model schools) for the next five years.

This request supports the Learning and Teaching and Human Capital objectives through the continued focus on identifying talent early, nurturing that talent through training, and hiring highly effective employees for our schools.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Stipend		\$ 11,500
Professional Development		5,000
Total	-	\$ 16,500
Proposed Budget	-	\$ 16,500

Changes to Grants, Donations, and Fees

Burroughs Wellcome Student Science Enrichment Program

Area

Schools

Description

The Wake County Public School System, in particular the Wake Young Women’s Leadership Academy, received a sub-award for participation in the proposal “iNnovative Exploration of Science and Technology (iNEST)” funded by the Burroughs Wellcome Student Science Enrichment Program. The grant award involves the establishment of an after-school maker club and makerspace to support students’ activities around circuitry, programmed robotics, and fabrication.

The sub-award covers stipends for faculty support of after-school clubs, supplies for Quest Kits, equipment for iPads, laptops, copies/printer, sewing machines, and travel for field trips and conferences. There is an expected decrease in the grant award for the purchase of iPads in year two of the grant. This grant is not formula driven, but performance based.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 28,587
Budget Adjustments:		
Equipment		\$ (1,735)
Total	-	\$ (1,735)
Proposed Budget	-	\$ 26,852

Changes to Grants, Donations, and Fees

Title II - Improving Teacher Quality

Area Academic Advancement

Description Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach. Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. The application must be approved prior to the LEA/charter school receiving the allotment.

A needs assessment is performed by administrative staff to determine the best means of aligning Improving Teacher Quality funds with district goals and grant objectives. This process takes place in the spring and is the final determinant in outlining the use of these funds.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Current Budget	232.80	\$ 2,987,443
Program Continuity Case	(148.80)	\$ (1,117,179)
New or Expanding Program Case	24.00	\$ 1,156,502
Budget Adjustments:		
Held Harmless Salary		\$ (7,227)
Substitute - Staff Development		2,087
Teaching Assistant Salary When Substituting - Staff Development		(1,989)
Bonus Pay		(5,250)
Supplement Pay		(3,080)
Social Security		(1,067)
Retirement		(1,883)
Hospitalization		(448)
Workers' Compensation		(8)
Workshop Expenses		(652,462)
Indirect Cost		(14,539)
Unbudgeted Funds		154,122
Total	-	\$ (531,744)
Proposed Budget	108.00	\$ 2,495,022

Changes to Grants, Donations, and Fees

Burroughs Wellcome Science Enrichment STEM Wise

Area Academics

Description The below budget reflects the second year implementation of the Burroughs Wellcome grant that supports after school programs at Aversboro, Forestville, Lincoln Heights, Smith, and Stough elementary schools along with North Garner and East Wake middle schools.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 116,507
Budget Adjustments:		
Additional Responsibility Stipend		\$ (4,665)
Staff Development Participant Pay		(3,760)
Social Security		(644)
Retirement		(1,283)
Workers' Compensation		(25)
Contracted Services		(3,960)
Workshop Expenses		392
Printing and Binding		70
Travel Reimbursement		(103)
Supplies and Materials		(38,395)
Computer Software/Supplies		20,500
Food Purchases		(96)
Total	-	\$ (31,969)
Proposed Budget	-	\$ 84,538

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area

Academics

Description

For the past two years, the Wake County Public School System has received a \$50,000 Confucius grant for five schools that are in partnership with the Center for International Understanding. Each school, Aversboro Elementary, Smith Elementary, Farmington Woods Elementary, East Garner Middle, and Garner High, received \$10,000. Tentatively, we will receive this grant again, but the final decision will not be known until later this calendar year.

The budget adjustments incorporate the anticipated funds.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 54,011
Budget Adjustments:		
Substitute - Staff Development		\$ (592)
Social Security		(45)
Workers' Compensation		(2)
Workshop Expenses		(2,653)
Supplies and Materials		(719)
Total	-	\$ (4,011)
Proposed Budget	-	\$ 50,000

Changes to Grants, Donations, and Fees

Disadvantaged Student Supplemental Funding

Area Academics

Description Disadvantaged Students Supplemental Funding revenues are anticipated to increase slightly. Resources are distributed based on a prescribed delivery option. This case removes a one-time position allotment of 5.8 months of employment, aligns all benefits, and collapses school allotments to central budget.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	12.80	\$ 3,947,221
Budget Adjustments:		
Teacher	(5.80)	\$ (23,803)
Social Security		(1,710)
Retirement		(4,316)
Workshop Expenses		101,000
Supplies and Materials		(16,663)
Total	(5.80)	\$ 54,508
Proposed Budget	7.00	\$ 4,001,729

Changes to Grants, Donations, and Fees

Duke/Project Bright IDEA 3

Area

Academics

Description

The Wake County Public School System is collaborating with the REDY Center (Research on Education and Development of Youth) at Duke University to implement Nurturing for a Bright Tomorrow at 16 elementary schools in Wake County. We received a Jacob K. Javits Gifted subgrant (grant awardee is Duke University) to support this program in July 2014. Nurturing for a Bright Tomorrow is a model nurturing program for students in primary grades (K-2) designed to teach thinking skills to all students and specifically foster gifted potential in under-represented populations. By the third grade Academically or Intellectually Gifted (AIG) identification screening, we anticipate an increase in identified students from under-represented populations in the 16 Treatment Schools that are participating in the program. Year one award (2014-15) was \$41,000. Year two award (2015-16) is \$199,263.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 240,263
Budget Adjustments:		
Substitute - Staff Development		\$ (75,600)
Teaching Assistant Salary When Substituting - Staff Development		81,441
Staff Development Participant Pay		(20,061)
Social Security		(1,088)
Retirement		9,415
Workers' Compensation		(42)
Workshop Expenses		(13,805)
Indirect Cost		(745)
Unbudgeted Funds		(11,982)
Supplies and Materials		(8,533)
Total	-	\$ (41,000)
Proposed Budget	-	\$ 199,263

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

In an effort to develop and implement a differentiated model to allocate and align resources to schools based on need and performance, the Title I Department will have significant changes again to the Elementary and Secondary Education Act (ESEA) Title I - Basic Program allocation.

For the 2015-16 school year, Title I aligned resources with school needs and performance:

- Elementary Support Model (ESM),
- Additional resources for Title I schools over 65 percent free and reduced as defined by school principals, and
- Internal resources for Title I re-allocated for schools with the highest free and reduced percentages.

In the 2016-17 school year:

- Based upon November free and reduced numbers, 18 schools will no longer be Title I due to the grandfather rule ending.
 - Some of these exiting schools are Focus Schools - funding will be adjusted accordingly.
- Title I requirements indicate that central funding for ESM and schools 65 percent and higher will be now located at the school cost center - with requirements for funding based upon district model.
 - Nine schools in “rank order” of 65 percent free and reduced and higher will receive similar funding to those in the ESM.
 - Evidence-based funding in place for all schools in high percentage of free and reduced.
- Internal resources for free and reduced continue in place.
- Focus School requirement for set-aside continues.
- McKinney-Vento requirement for set-aside continues.
- Pre-K requirement for set-aside continues.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	3,594.66	\$ 33,009,223
Preschool Special Education Teachers and Teaching Assistants Case	28.95	\$ 131,261
Budget Adjustments:		
Teacher	(377.00)	\$ (1,304,459)
Master Teacher	(16.00)	(57,434)
Instructional Support I	(65.00)	(238,000)
Instructional Facilitator	(69.00)	(241,501)
Teaching Assistant	(26.60)	(60,178)
Tutor (within the instructional day)		(29,470)
Substitute Teacher - Regular		(16,626)
Substitute Teacher - Staff Development		(106,689)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Budget Adjustments	Description	MOE	Federal
	Teacher Assistant Salary When Substituting - Staff Development		\$ (14,044)
	Teacher Assistant Salary When Substituting - Regular		(6,409)
	Driver		(4,203)
	Driver Overtime		(500)
	Bonus Pay (not subject to retirement)		(251,853)
	Supplement Pay		(319,827)
	Bonus Pay		(44,054)
	Longevity		(1,459)
	Additional Responsibility Stipend		(2,194)
	Tutorial Pay		14,054
	Social Security		(205,049)
	Retirement		(377,604)
	Hospitalization		(226,701)
	Workers' Compensation		(8,111)
	Dental		(11,043)
	Contracted Services		(100,000)
	Workshop Expenses		(39,926)
	Indirect Cost		(59,377)
	Unbudgeted Funds		(2,180,742)
	Supplies and Materials		1,409,946
	Computer/Software and Supplies		(200)
	Food Purchases		(1,200)
	Furniture and Equipment - Inventoried		(121,956)
	Computer Equipment - Inventoried		(41,093)
	Total	(553.60)	\$ (4,647,902)
	Proposed Budget	3,070.01	\$ 28,492,582

Changes to Grants, Donations, and Fees

Magnet School

Area

Academics

Description

The Magnet Schools Assistance Program (MSAP) grant 2014-17 supports the implementation of different magnet programs at five Wake County schools. It supports the Leadership in Technology theme at Carroll Middle School and the Leadership in World Languages at Green Elementary School. In addition, the grant supports the implementation of the Gifted and Talented/Academically or Intellectually Gifted Basics programs at Poe Elementary and Moore Square Magnet Middle School. Finally, this grants helps with the implementation of Fox Road Elementary's International Baccalaureate (IB)/Primary Years Programme (PYP) program.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	159.00	\$ 5,915,153
Budget Adjustments:		
Director and/or Supervisor		\$ (1,980)
Teacher		1,537
Foreign Exchange (VIF)		(2,600)
Instructional Support I		(4,970)
Instructional Facilitator		(12,866)
Office Support		(669)
Substitute Teacher - Regular		(3,382)
Substitute Teacher - Staff Development		7,201
Bonus Pay		(11,250)
Supplement Pay		5,517
Longevity Pay		(2,961)
Curriculum Development Pay		(53,605)
Staff Development Pay		528
Staff Development Instructor		(2,700)
Social Security		(5,948)
Retirement		(6,433)
Hospitalization		(13,953)
Workers' Compensation		(199)
Dental		(998)
Contracted Services		(188,550)
Workshop Expenses		(290,220)
Advertising Cost		(6,040)
Printing and Binding		(3,376)
Travel Reimbursement		16,625
Field Trips		12,989
Indirect Cost		(36,897)
Unbudgeted Funds		(754,641)

Changes to Grants, Donations, and Fees

Magnet School

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (68,724)
Library Books		(24,894)
Repair Parts, Materials, and Related Labor, Grease and Anti-Freeze		(2,357)
Furniture and Equipment - Inventoried		(980,437)
Computer Equipment - Inventoried		(3,136)
Purchase of Furniture and Equipment - Capitalized		4,755
Total	-	\$ (2,434,634)
Proposed Budget	159.00	\$ 3,480,519

Changes to Grants, Donations, and Fees

National Science Foundation Math and Science Partnership (NSF MSP)

Area Academics

Description The below budget reflects the second year implementation of the third year of the NSF MSP grant that supports the Summer Discover Academy and Saturday Academies for rising ninth graders at both Knightdale High School and East Wake High School.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	12.00	\$ 262,922
Budget Adjustments:		
Director and/or Supervisor		\$ (55,412)
Driver		(2,245)
Driver Overtime		(846)
Bonus Pay		(750)
Additional Responsibility Stipend		(10,080)
Social Security		(5,303)
Retirement		(10,434)
Hospitalization		(5,378)
Workers' Compensation		(208)
Dental		(291)
Contracted Services		(3,413)
Printing and Binding Fees		(757)
Pupil Transportation		(12,988)
Indirect Cost		(2,773)
Supplies and Materials		(1,426)
Total	-	\$ (112,304)
Proposed Budget	12.00	\$ 150,618

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 Proficient (LEP) students, including immigrant students at youth.

It is estimated that funding for the language acquisition grant for the 2016-17 school year will be similar to the current allotment based upon the increased number of LEP students.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	169.00	\$ 2,583,709
Budget Adjustments:		
Substitute - Staff Development		\$ (29,078)
Teaching Assistant Salary When Substituting - Staff Development		(1,111)
Driver		(311)
Bonus Pay		(9,375)
Supplement		(16,578)
Tutorial Pay		(20,000)
Social Security		(6,001)
Retirement		(5,823)
Hospitalization		(5,648)
Workers' Compensation		(234)
Dental		1,507
Contracted Services		(25,000)
Pupil Transportation		(5,000)
Indirect Cost		9,730
Unbudgeted Funds		(65,209)
Supplies and Materials		(13,121)
Total	-	\$ (191,252)
Proposed Budget	169.00	\$ 2,392,457

Changes to Grants, Donations, and Fees

Title III - Language Acquisition - Significant Increase

Area Academics

Description Funds are provided to local education agencies determined to have a “significant increase” of eligible immigrant students (born outside the United State and in U.S. schools less than three academic school years).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	30.00	\$ 418,244
Budget Adjustments:		
Bonus Pay		\$ (1,875)
Social Security		(143)
Workers' Compensation		(6)
Indirect Cost		(54)
Unbudgeted Funds		(25,376)
Total	-	\$ (27,454)
Proposed Budget	30.00	\$ 390,790

Changes to Grants, Donations, and Fees

United Way Changing Generations/Pathways to Progress

Area

Academics

Description

WAKE Up and Read is a collaboration founded through the Wake County Public School System along with multiple community partners to address the achievement gaps in literacy among economically disadvantaged students. Specifically, this collaboration addresses the opportunity gaps for students through community awareness campaigns and provision of literacy resources and education for all children and families. WAKE Up and Read received the Changing Generations: Pathways to Progress for Families and Children grant through the United Way of the Greater Triangle for two years. This first year, we are receiving a total of \$61,244 and \$75,000 next year. The funds are paying for a part-time WAKE Up and Read administrator and rental of a book drive collection and distribution site. We expect that there will be carryover from this year's money as we have decided to rent a temporary space for five months instead of a more permanent space. We will be working with United Way and WAKE Up and Read leadership to allot the funds to various literacy events and literacy resources for families. We plan to still have the part-time administrator in place but will reexamine the rental space after this year's book drive.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 61,244
Budget Adjustments:		
Director and/or Supervisor		\$ 22,976
Social Security		1,757
Retirement		3,519
Hospitalization		(1)
Workers' Compensation		69
Supplies and Materials		(14,917)
Indirect Cost		353
Total	-	\$ 13,756
Proposed Budget	-	\$ 75,000

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area Special Education

Description The Elementary and Secondary Education Act (ESEA) Title I - School Improvement grant will only have carryforward funds in 2016-17.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	4.00	\$ 146,342
Budget Adjustments:		
Extended Contracts	(3.00)	\$ (20,963)
Instructional Support I	(1.00)	(7,129)
Supplement Pay		(2,619)
Staff Development Participant Pay		(10,349)
Social Security		(3,167)
Retirement		(6,343)
Workers' Compensation		(124)
Contracted Services		(13,224)
Workshop Expenses		(10,000)
Printing and Binding		(4,500)
Pupil Transportation		(8,914)
Field Trips		(3,000)
Indirect Cost		(2,346)
Unbudgeted Funds		(20,832)
Supplies and Materials		(12,000)
Total	(4.00)	\$ (125,510)
Proposed Budget	-	\$ 20,832

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

Description Coordinated Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. Individuals with Disabilities Education Act (IDEA) federal regulations mandates 15 percent of a Local Education Agency (LEA), charter school, or state-operated program's total annual IDEA allocation (Program 049 and 060) is set-aside for any LEA, charter school, or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities including particular impairment; the placement in particular educational settings of children; and the incidence, duration and types of disciplinary actions, including suspension and expulsions. These funds cannot be used for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade 12 at risk of placement in special education. This legislation also requires states to monitor the expenditure of CEIS funds. Services provided for non-disabled students for CEIS should be purchased through the IDEA - Early Intervening Services program.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	601.00	\$ 5,548,597
New Schools and Facility Changes Case	20.00	\$ 115,665
Budget Adjustments:		
Teacher		\$ (70,000)
Substitute Teacher - Regular		(7,681)
Bonus Pay		(41,548)
Supplement Pay		(16,275)
Social Security		(10,173)
Retirement		(13,217)
Hospitalization		(10,942)
Workers' Compensation		(4,712)
Dental		(582)
Indirect Cost		(4,610)
Unbudgeted Funds		(176,078)
Total	-	\$ (355,818)
Proposed Budget	621.00	\$ 5,308,444

Changes to Grants, Donations, and Fees

IDEA - State Improvement Grant

Area Special Education

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

The five major goals established to accomplish the purpose of the Special Education IDEA - State Improvement Grant are to:

1. Improve basic skills performance for students with disabilities.
2. Increase the percentage of qualified teachers of students with disabilities.
3. Increase graduation rates and decrease drop-out rates of students with disabilities.
4. Improve parent satisfaction with, and support of, school services.
5. Improve the quality of teachers' instructional competencies.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 10,540
Budget Adjustments:		
Substitute - Staff Development		\$ (1,640)
Substitute - Non-Teaching		(137)
Teaching Assistant Salary When Substituting - Staff Development		(432)
Social Security		(177)
Retirement		(66)
Workers' Compensation		(6)
Workshop Expenses		74
Supplies and Materials		1,844
Total	-	\$ (540)
Proposed Budget	-	\$ 10,000

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 LRE (Lease Restrictive Environment) opportunities for handicapped preschoolers.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 29,023
Budget Adjustments:		
Substitute - Staff Development		\$ (700)
Substitute - Non-Teaching		500
Social Security		(15)
Workshop Expenses		(8,288)
Indirect Cost		(484)
Unbudgeted Funds		(129)
Supplies and Materials		(4,907)
Furniture and Equipment - Inventoried		(5,000)
Total	-	\$ (19,023)
Proposed Budget	-	\$ 10,000

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	5,197.00	\$ 32,746,258
Budget Adjustments:		
Teacher		\$ 996,811
New Teacher Orientation		(6,000)
Held Harmless Salary		590
Instructional Facilitator		484
Teaching Assistant		114,447
Substitute Teacher - Regular		(64,000)
Substitute - Non-Teaching		(98,600)
Teaching Assistant Salary When Substituting - Regular		(39,500)
Bonus Pay		(390,255)
Supplement Pay		176,835
Longevity Pay		(23,988)
Social Security		49,404
Retirement		149,421
Hospitalization		(284,416)
Workers' Compensation		1,917
Dental		(7,845)
Contracted Services		(817,000)
Travel Reimbursement		(150,000)
Indirect Cost		6,152
Unbudgeted Funds		(4,182,975)
Supplies and Materials		(191,659)
Total	-	\$ (4,760,177)
Proposed Budget	5,197.00	\$ 27,986,081

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

Description The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to local education agencies, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, Responsiveness to Instruction coordinators and training, related services support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 20,065
Budget Adjustments:		
Substitutes - Staff Development		\$ 6,948
Social Security		531
Workers' Compensation		10
Workshop Expenses		(6,967)
Unbudgeted Funds		(42)
Supplies and Materials		(545)
Total	-	\$ (65)
Proposed Budget	-	\$ 20,000

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
Current Budget	260.65	\$ 5,838,228
Special Education Teacher and Teaching Assistant Growth Case	-	\$ 49,742
Budget Adjustments:		
Teacher		\$ (96,030)
Instructional Support II		(5,042)
Bonus Pay		(16,080)
Supplement		(18,502)
Social Security		(10,349)
Retirement		(17,586)
Hospitalization		4,383
Workers' Compensation		(406)
Dental		178
Contracted Services		(507,500)
Unbudgeted Funds		(319,733)
Supplies and Materials		(268,147)
Total	-	\$ (1,254,814)
Proposed Budget	260.65	\$ 4,633,156

Changes to Grants, Donations, and Fees

Elementary and Secondary School Counseling (ESSC) Achieve Success

Area Student Services

Description The ESSC Achieve Success grant provides funding for four school-based counselors at Creech Road, Fox Road, Green, and Lynn Road elementary schools and one program coordinator. The grant also includes funding for staff development participation.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	60.00	\$ 625,790
Budget Adjustments:		
Instructional Support I		\$ 35,402
Substitute - Staff Development		3,470
Bonus Pay		(3,750)
Supplement		8,657
Annual Leave Payoff		(786)
Staff Development Participant Pay		6,000
Social Security		3,748
Retirement		7,548
Hospitalization		8
Workers' Compensation		146
Dental		27
Contracted Services		(9,252)
Workshop Expenses		(1,917)
Printing and Binding		500
Travel Reimbursement		2,977
Indirect Cost		2,280
Unbudgeted Funds		(135,932)
Supplies and Materials		(12,505)
Computer Equipment - Inventoried		(2,629)
Total	-	\$ (96,008)
Proposed Budget	60.00	\$ 529,782

Changes to Grants, Donations, and Fees

Helping Hands

Area Student Services

Description The funds in this program represent remaining funds from a non-renewable grant source (Cargill Foundation), a one-time donation from the Sertoma Club of \$500 from May of 2014, and a \$50 donation from an individual in 2014-15. The grant funds are used when there are projects that exceed the regular Helping Hands budget.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 14,506
Budget Adjustments:		
Substitute - Staff Development		\$ (89)
Driver		(500)
Driver Overtime		(124)
Social Security		(48)
Retirement		(95)
Workers' Compensation		(2)
Contracted Services		(3,026)
Workshop Expenses		1,241
Printing and Binding		(107)
Field Trips		(2,439)
Postage		300
Pupil Transportation - Contracted		800
Unbudgeted Funds		(4,601)
Supplies and Materials		(901)
Food Purchases		(314)
Total	-	\$ (9,905)
Proposed Budget	-	\$ 4,601

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area Student Services

Description The Individual with Disabilities Education Act (IDEA) VI-B Pre-School Handicapped grant provides funds to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5. For the 2016-17 school year, we will have significantly less carryover in this program and can no longer support six teacher months of employment.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	85.20	\$ 501,920
Program Continuity Case	(6.00)	\$ (33,428)
Budget Adjustments:		
Teacher		\$ (802)
Instructional Support		(18)
Teaching Assistant		20
Bonus Pay		(6,450)
Supplement		(2,400)
Social Security		(739)
Retirement		(488)
Hospitalization		(694)
Workers' Compensation		(29)
Dental		250
Indirect Cost		(1,363)
Unbudgeted Funds		(28,227)
Supplies and Materials		(7,301)
Total	-	\$ (48,241)
Proposed Budget	79.20	\$ 420,251

Changes to Grants, Donations, and Fees

John Rex Endowment

Area Student Services

Description The grant provides funds to increase the number and quality of services available to parents of young children (birth - age 5). A wide range of agencies where parents seek support will offer Triple P Positive Parenting Program with high fidelity throughout the Raleigh area.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	42.00	\$ 796,526
Budget Adjustments:		
Director		\$ 36,660
Instructional Support		63,410
Office Support		11,940
Bonus Pay		(2,625)
Supplement		10,387
Longevity		825
Social Security		9,226
Retirement		18,992
Hospitalization		8,346
Workers' Compensation		362
Dental		436
Contracted Services		(200,000)
Printing and Binding Fees		(2,000)
Indirect Cost		(1,768)
Unbudgeted Funds		(741)
Supplies and Materials		(22,930)
Total	-	\$ (69,480)
Proposed Budget	42.00	\$ 727,046

Changes to Grants, Donations, and Fees

John Rex Endowment - Social Emotional Foundations for Early Learning (SEFEL)

Area

Student Services

Description

The grant provides three coaches for social-emotional foundations for early learning in 30 schools per year. The coaches provide support to preschool teachers to reach fidelity in implementing the framework. The grant will be in year four in 2016-17. The remaining budget is carryover funds and will only support two coaches in 2016-17.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	36.00	\$ 508,189
Budget Adjustments:		
Instructional Support	(12.00)	\$ (64,848)
Bonus Pay		(2,250)
Supplement		(8,511)
Social Security		(5,696)
Retirement		(11,208)
Hospitalization		(5,919)
Workers' Compensation		(226)
Dental		(289)
Printing and Binding		(433)
Travel Reimbursement		(958)
Indirect Cost		(2,654)
Unbudgeted Funds		(200,652)
Supplies and Materials		(480)
Total	(12.00)	\$ (304,124)
Proposed Budget	24.00	\$ 204,065

Changes to Grants, Donations, and Fees

McKinney-Vento Homeless Assistance

Area Student Services

Description A federally mandated program that provides federally mandated services to students identified as homeless. The program receives funding from a subgrant issued by the NC Department of Public Instruction. The adjustments reflect a reduction in supply expenditures.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	12.00	\$ 145,236
Budget Adjustments:		
Office Support		\$ (355)
Bonus Pay		(750)
Social Security		(122)
Retirement		(165)
Workers' Compensation		(5)
Indirect Cost		(56)
Unbudgeted Funds		2,183
Supplies and Materials		(51,829)
Total	-	\$ (51,099)
Proposed Budget	12.00	\$ 94,137

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area	Student Services
Description	Revenues are generated on a reimbursement basis. Carryover funds will decrease for 2016-17.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 1,316,514
School Psychology Supplies Case	-	\$ 48,370
Budget Adjustments:		
Psychologist		\$ (1)
Bonus Pay		(360)
Social Security		(23)
Retirement		(1)
Workers' Compensation		(2)
Unbudgeted Funds		(249,497)
Total	-	\$ (249,884)
Proposed Budget	-	\$ 1,115,000

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

Description The supplemental Pre-K funding supports early learning activities. Flat funding is anticipated and budget adjustments are based on 2016-17 programming.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	18.00	\$ 470,991
Budget Adjustments:		
Office Support		\$ 2,797
Substitute - Staff Development		(2,222)
Substitute - Non-Teaching		212
Teaching Assistant Salary When Substituting - Staff Development		1,000
Bonus Pay		(750)
Social Security		80
Retirement		601
Hospitalization		47
Workers' Compensation		4
Dental		1
Contracted Services		4,796
Workshop Expenses		11,586
Printing and Binding		(12,733)
Travel Reimbursement		1,000
Field Trips		(2,700)
Unbudgeted Funds		(175,000)
Supplies and Materials		(33,000)
Furniture and Equipment - Inventoried		14,000
Total	-	\$ (190,281)
Proposed Budget	18.00	\$ 280,710

Changes to Grants, Donations, and Fees

Parents as Teachers - Smart Start

Area Student Services

Description As of October 29, 2015, we are operating on an 80 percent budget. Now that legislated funding has been finalized, Wake County Smart Start will send an amendment restoring the budget to 100 percent. Projections for 2016-17 are based on projected full funding from Smart Start. There will be no extended contracts for 2016-17. There will be no required annual leave payout as we do not anticipate any resignations or retirements. All budget increases are based on projected income.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	81.00	\$ 361,215
Budget Adjustments:		
Held Harmless Salary		\$ (516)
Instructional Support I		9,959
School-Based Specialist		57,881
Supplement		2,224
Longevity		122
Annual Leave Payoff		(3,647)
Social Security		5,051
Retirement		10,114
Hospitalization		2,868
Workers' Compensation		198
Dental		23
Printing and Binding		260
Travel Reimbursement		7,711
Certification/Licensing Fees		860
Supplies and Materials		2,327
Food Purchases		150
Indirect Cost		2,517
Total	-	\$ 98,102
Proposed Budget	81.00	\$ 459,317

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support Funds come from tuition for one of our classrooms, parent and teacher workshops, and donations. These funds are used to contract with staff to provide classroom consultation to kindergarten and pre-K classrooms throughout Wake County at year-round schools during the summer months, to keep the Resource Center open during one month in the summer, and to pay for training expenses to provide workshops for parents and teachers. 5.1 months of employment cover staff salaries. Extended contracts and benefits are being reduced in line with anticipated revenue reduction. Contracted services, workshop expenses, printing and binding, travel reimbursement, postage, supplies and materials, and food purchase for the classroom are all being reduced in line with anticipated revenue reduction. Bonus pay is being reduced as there is no projection that it will be a benefit in 2016-17.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	6.60	\$ 171,907
Budget Adjustments:		
Extended Contracts		\$ (2,523)
Bonus Pay		(495)
Social Security		(237)
Retirement		(460)
Workers' Compensation		(9)
Contracted Services		(31,200)
Workshop Expenses		(500)
Printing and Binding		(2,000)
Travel Reimbursement		(600)
Postage		(375)
Supplies and Materials		(14,334)
Food Purchases		(50)
Total	-	\$ (52,783)
Proposed Budget	6.60	\$ 119,124

Changes to Grants, Donations, and Fees

Transition - Smart Start

Area Student Services

Description As of October 29, 2015, we are operating on an 80 percent budget. Now that legislated funding has been finalized, Wake County Smart Start will send an amendment restoring the budget to 100 percent. Projections for 2016-17 are based on projected full funding from Smart Start. Bonus pay is not being projected. Additional responsibility stipend is being reduced as it was necessary in 2015-16 due to a staff vacancy that will be filled for 2016-17. All staff on this grant are part time. Two staff members are at 35 percent on this program only; one is 60 percent on this program only. The fourth staff member is 60 percent on this grant and 40 percent on other funding and is the only one eligible for retirement and health and dental insurance. Benefits are calculated accordingly.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	19.00	\$ 94,344
Budget Adjustments:		
Instructional Support		\$ 19,666
Teaching Assistant		98
Bonus Pay		(1,163)
Supplement		3,052
Stipend		(4,750)
Social Security		1,292
Retirement		(4,114)
Hospitalization		734
Workers' Compensation		49
Dental		35
Printing and Binding		530
Travel Reimbursement		1,416
Postage		220
Indirect Cost		605
Supplies and Materials		4,291
Food Purchases		1,625
Total	-	\$ 23,586
Proposed Budget	19.00	\$ 117,930

Changes to Grants, Donations, and Fees

Laura and John Arnold Foundation

Area Chief of Staff and Strategic Planning

Description

In the summer of 2015, staff from the Data, Research and Accountability (DRA) received a grant through the Laura and John Arnold Foundation’s “Low-Cost Randomized Control Trial Competition.” The Wake County Public School System (WCPSS) was awarded \$81,512 to support the evaluation of Multi-Tiered System of Supports (MTSS). The evaluation has two components: process evaluation and impact evaluation. Roughly three-quarters of the grant funds supports process evaluation. WCPSS has used these funds to partner with UNC’s National Implementation Research Network (NIRN), which provides training, resources, and reporting on two process evaluation instruments: (1) Drivers Best Practices, a building-level implementation tool, and (2) Observation Tool for Instructional Supports and Systems (OTISS), a classroom walkthrough tool to assess classroom-level fidelity. Roughly 73 percent of grant funds will support NIRN’s activities over the two-year study period that includes the 2015-16 and 2016-17 school years.

The remaining grant funds will be used for three purposes: (1) 12 percent of grant funds will be used for contracting services that will support DRA’s impact evaluation, (2) 7 percent of grant funds will support technical advisory from a university-based researcher with expertise on evaluating large-scale randomized control trials, and (3) 6 percent of grant funds will support the socialization of results through conference participation.

Total grant funds will be used over a three-year period, with 46 percent used during the first study year, 48 percent during the second study year, and 6 percent in a final third year following completion of the two-year study (used mainly for travel and reporting).

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 37,703
Budget Adjustments:		
Contracted Services		\$ 6,253
Indirect Cost		164
Total	-	\$ 6,417
Proposed Budget	-	\$ 44,120

Changes to Grants, Donations, and Fees

Community Schools

Area	Communications
Description	Projection of revenues from fee collections and estimated carryover balances from 2015-16 to 2016-17 determined the Community Schools Self Support budget.
Funding Formula	<p>Current funding formula and historical data analysis indicates increased program participation over prior year. An increase in participation results both in increased revenue and program costs, along with the following:</p> <ul style="list-style-type: none"> • adjustments to benefits to align with salaries; • reduction in contracted services due to hiring permanent staff and decreased need for temporary assistance; • adjustments to program costs including reduction in supplies and materials for non-recurring items; and • increase in carry forward and projected revenue resulting in increases in indirect and overall budget.
Strategic Objective	Community Engagement

Budget Adjustments	Description	MOE	Local
	Current Budget	234.00	\$ 8,502,698
	Budget Adjustments:		
	Director		\$ 7,640
	Office Support		1,946
	Technician		25,321
	Custodian		21
	Bonus Pay		(10,510)
	Overtime Pay		(2,500)
	Social Security		7,081
	Retirement		7,974
	Hospital		1,582
	Workers' Compensation		40
	Contracted Services		(220,047)
	Workshop Expenses		(10,001)
	Electric Services		14,000
	Travel		(10,000)
	Indirect Cost		43,095
	Unbudgeted Funds		666,782
	Supplies and Materials		(13,108)
	Computer Software and Supplies		(41,300)
	Total	-	\$ 468,016
	Proposed Budget	234.00	\$ 8,970,714

Changes to Grants, Donations, and Fees

Child Nutrition Services

Area Child Nutrition

Description

The 2016-17 budget is based on historical revenue and expenditure patterns. Participation in the school meals program for the 2015-16 school year has declined over last year's revenue. Supplemental sales have also declined due to Smart Snacks restrictions. Both declines correlate with the change in the federal regulations for food served/sold in schools.

Meal prices for have not been increased since the 2010-11 school year. In order to generate additional revenue to offset increased costs and comply with federal regulations for full pay meals pricing (Section 205 of the Healthy Hunger Free Kids Act 2010), board approval will be sought to increase all breakfast and lunch prices by 25 cents. Projections for 2016-17 reflect an overall increase in revenue of \$218,995.

The request for cafeteria managers, assistant managers, and cashier assistants for new schools opening is reflected on the New Schools and Facility Changes case. Also, the removal of the one-time state legislated bonus pay is on the One-Time Costs in 2015-16 case.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	8,780.00	\$ 100,000	\$ 20,381,854	\$ 32,711,951	\$ 53,193,805
New Schools and Facility Changes Case	188.00	\$ -	\$ 600,514	\$ -	\$ 600,514
One-Time Costs in 2015-16 Case	-	\$ -	\$ (597,843)	\$ -	\$ (597,843)
Budget Adjustments:					
Office Support		\$	\$ (273)	\$	\$ (273)
Short-Term Disability			(28,792)		(28,792)
Social Security			(1,617)		(1,617)
Retirement			(10,073)		(10,073)
Hospitalization			(2,568)		(2,568)
Workers' Compensation			(12,449)		(12,449)
Dental			(653)		(653)
Indirect Cost			240,371		240,371
Food Purchases		20,000	(2,703,049)	2,683,049	-
Food Processing Supplies			(12,622)		(12,622)
Total	-	\$ 20,000	\$ (2,531,725)	\$ 2,683,049	\$ 171,324
Proposed Budget	8,968.00	\$ 120,000	\$ 17,852,800	\$ 35,395,000	\$ 53,367,800

Changes to Grants, Donations, and Fees

Principal of the Year

Area Human Resources

Description Donations for the annual Principal of the Year process including the recognition event are recorded as received. Any unspent balances from the 2015-16 school year will be carried over and recorded in the first quarter of the 2016-17 school year. Donations for the 2016-17 school year will be recorded when received.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 25,040
Budget Adjustments:		
Substitute - Staff Development		\$ 59
Social Security		4
Workers' Compensation		1
Contracted Services		(205)
Travel Reimbursement		(198)
Supplies and Materials		225
Food Purchases		(1,610)
Unbudgeted Funds		(2,483)
Total	-	\$ (4,207)
Proposed Budget	-	\$ 20,833

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
State Sources		
<u>After-School Quality Improvement Grant Program</u>		
In accordance with the After-School Quality Improvement Grant Partnership Agreement between the Wake County Public School System (WCPSS) and Communities In Schools of Wake County (CIS Wake). WCPSS has agreed to serve as the fiscal agent for the CIS Wake Non-LEA (Local Education Agency) After-School Quality Improvement Grant, overseeing fiscal compliance and funding for the grant. CIS Wake will provide an after-school program to serve students at Knightdale, Millbrook, Hodge Road, and Fox Road elementary schools. Mayview Learning Center and PNC Learning Center will serve students at the following elementary schools: Olds, Salem, Turner Creek, Carpenter, Weatherstone, and Lacy. All funds will be dispersed in 2015-16.		\$ (671,408)
	-	\$ (671,408)
Local Sources		
<u>4C Fund</u>		
The 4C Fund is a grant program created just for WCPSS teachers in support of the district's strategic plan. Established in part through a donation made to the school system, individuals or teams of teachers may receive funding to support projects which infuse the 4 C's (collaboration, creativity, communication, and critical thinking) into classroom learning and teaching.		\$ (25,000)
<u>Athens Library</u>		
This is carryover funds for reimbursement by the Wake County Public Library for public library staff. All funds are to be expended by June 30, 2016.		\$ (18,559)
<u>Beehive Collective</u>		
This \$25,000 grant, awarded by Beehive Collective, is used to support teachers by giving them the tools needed to work to improve students' reading abilities to grade level and above. Funds are also used to provide professional development. Funds are expected to be expended by June 30, 2016.		\$ (25,000)
<u>Biogen Idec Community Lab Teacher Support</u>		
These grant funds are in place to support teachers who take their students to the Biogen Community Lab for a field experience. The Community Lab is connected with the Standard Course of Study for middle and high school teachers, as it provides a relevant experience at one of our RTP business partners. The funds pay necessary substitute costs for teachers taking their students to the lab.		\$ (2,564)
<u>Burroughs Wellcome Fund</u>		
This grant awarded funds for three years beginning in 2013-14 for an after-school program for York Elementary, a summer program for Hilburn Academy, and Science Olympiad teams for all elementary and middle schools in WCPSS STEM School Network. All funds are expected to be expended by June 30, 2016.		\$ (80,390)
<u>Confucius Institute</u>		
Grant funds were awarded from the NC State University Confucius Institute to develop and support the Confucius Classroom at Enloe High School. Funds will be expended by June 30, 2016.		\$ (10,125)
<u>Digital Promise Grant</u>		
This grant awarded a total of \$50,000 for the 2014-15 and 2015-16 school years to provide a 50 percent technology assistant at Carroll Middle School. The grant ends July 2016 and no additional funds are expected for the 2016-17 school year.	(6.00)	\$ (38,748)

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
<p><u>Donations - Arts Education</u> Donations for Arts Education is projected to be fully expended by June 30, 2016.</p>	\$	(989)
<p><u>Donations - General Operations</u> Funds were donations by various organizations to be expended for a specific use in the year donated. Funds will be expended by June 30, 2016.</p>	\$	(32,982)
<p><u>Give with Target</u> This is carryover budget from a one-time gift donation from Target Corporation. Remaining funds will be expended by June 30, 2016.</p>	\$	(102)
<p><u>Grow Up Great with the Arts - PNC Grant</u> The Wake County Public School System (WCPSS) received a grant from PNC entitled Grow Up Great with the Arts that provided creative art learning experiences in select preschool classrooms. In 2015-16, there was a small carry forward amount of \$207. All funds will be utilized by June 2016.</p>	\$	(207)
<p><u>Lego Foundation Grant</u> Funds were allocated to two clusters of schools: Eastern Cluster including Hodge Road Elementary, East Wake Middle, and Knightdale High; and the Raleigh Cluster including A.B. Combs Elementary, Centennial Middle, and Athens Drive High. The grant funds carried over for three years with December 31, 2014, being the deadline for spending the funds; however, the grant was extended for all funds to be spent.</p>	\$	(2,172)
<p><u>NC High School Athletic Association (NCHSAA)</u> This was a reimbursement to WCPSS by NCHSAA for the cost of online course work related to football coach certification in the USA Football Heads Up Program. All funds are expected to be expended by June 30, 2016.</p>	\$	(2,750)
<p><u>New School Project</u> This grant funded by the NC New Schools Organization supports innovative secondary schools in Wake County and across North Carolina. Funds are expected to be expended by the end of the 2015-16 school year.</p>	\$	(13,249)
<p><u>Project Lead the Way - Centennial Campus</u> This grant from the Cargill Foundation supported implementation of the Project Lead the Way program at three WCPSS schools.</p>	\$	(4)
<p><u>SAS inSchool Centennial MS</u> This grant to Centennial Middle School from SAS was used to target education initiatives in science, technology, engineering, and math. Remaining carryover funds are expected to be expended by the end of the 2015-16 school year.</p>	\$	(17)
<p><u>Spotlight on Students</u> Spotlight on Students is a quarterly recognition success by the board of education of students in WCPSS who have overcome obstacles to achieve success. The plaques that were awarded to students were funded by a grant from Pierce Group Benefits. There is no projected carryover.</p>	\$	(2,791)
<p><u>State Farm Celebrate My Drive</u> The Celebrate My Drive grant was awarded to Wakefield High School to support the teen driver safety program and the Just Think First (JTF) program. The intent of the JTF initiative is to provide powerful messages to teens through programs and assemblies, videos and documentaries, displays, public service announcements, club activities, community events, and more regarding personal responsibility and the importance of choice. Funds are expected to be expended by the end of the 2015-16 school year.</p>	\$	(71,256)

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
<p><u>State Farm Critical Friends</u> The Office of Professional Learning received \$5,000 in grant funding to supplement the cost of bringing in the National School Reform Faculty to conduct the five-day Critical Friends Coaching training with teachers and administrators from three different schools. The grant will help offset the cost of substitute teachers for the five days of professional learning. This training will focus on teaching participants how to increase student achievement through professional collaborative learning communities. All funds are expected to be expended by June 30, 2016.</p>		\$ (5,000)
<p><u>Summer Camp</u> Summer Camp programs are ending June 30, 2016.</p>	(3.00)	\$ (379,409)
<p><u>Summer Leadership Camp - Wake Leadership Academy</u> This is carryover budget from an AJ Fletcher Foundation donation to support Wake Young Women's Leadership Academy. Funds are expected to be expended by June 30, 2016.</p>		\$ (5)
	<u>(9.00)</u>	<u>\$ (711,319)</u>
Federal Sources		
<p><u>Children with Disabilities - Risk Pool</u> This grant provides Individual with Disabilities Education Act (IDEA) Title VI Part B funds to "high need" students with disabilities served in local education agencies. These funds were used for the student's special education and related service needs. Risk Pool funds do not carryover.</p>		\$ (202,434)
<p><u>NC Arts Council AIE Artist Residencies</u> This grant is for artists in residence at Bugg Elementary. All funds are expected to be expended by June 30, 2016.</p>		\$ (13,500)
<p><u>NC Quest</u> This grant was a one-year grant to support a cohort of high school math teachers taking five graduate courses at NC State. The grant paid for tuition, books, and software for 18 students. The grant ends on June 30, 2016, and all funds are anticipated to be spent. There is a possibility of a continuation, but we will not receive notification until the fall of 2016.</p>		\$ (133,243)
<p><u>READS for Summer Learning</u> Select Title I elementary schools' students participated in this study, in conjunction with Harvard and Wake Communities in Schools, to determine the effects of on-going and reinforced summer reading on summer reading loss. This study began with rising third graders in the summer of 2013 and continued, with the same cohort of students, in the summer of 2014. It was adapted for the summer of 2015, the final year of the US ED grant. The agreement with Harvard and Communities in Schools ended on December 31, 2015.</p>		\$ (41,468)
<p><u>Teacher Incentive Fund (TIF)</u> The TIF grant has been used for four years to support the implementation of TAP (The System for Teacher and Student Advancement) at Wilburn Elementary School. The 2015-16 school year's funding came through approval of a no-cost extension. These funds provided one master teacher position, pay differentials for six mentor teachers, and bonus payouts associated with the 2014-15 school year's results. The TIF no-cost extension will end on June 30, 2016.</p>	(11.00)	\$ (218,508)
	<u>(11.00)</u>	<u>\$ (609,153)</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, where voters authorize the state or county to borrow money, pays these costs. County revenues pay the bonds over a number of years.

Estimate of 2016-17 Budget:

CIP 2006 Carryover	\$ 4,000,000
CIP 2013 Carryover	\$ 217,000,000
Carryover	<u>\$ 221,000,000</u>
CIP 2013 New Funding	\$ 152,300,000
	<u><u>\$ 373,300,000</u></u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget:		
CIP 2006		\$ 27,857,583
Vernon Malone College and Career Academy		1,002,858
CIP 2013		490,848,090
Total	-	\$ 519,708,531
Budget Adjustments:		
Capital Building Program Expenses		\$ (146,408,531)
Total	-	\$ (146,408,531)
Proposed Budget	-	\$ 373,300,000

Index



Index

Symbols

4C Fund 169

A

Academically and Intellectually Gifted (AIG) CogAT/
IOWA Assessments 89
Acreage 14
Affordable Care Act 11
After-School Quality Improvement Grant Program 169
Allocation Per Student 8
Amendments 42
Assigned Fund Balance 43
Athens Library 169
Athletics 95
Audit Committee 40

B

Balanced Budget 38
Band Uniform and Instrument Replacement 124
Beehive Collective 169
Biogen Idec Community Lab Teacher Support 169
Board of Education 27
Board of Education District Map 27
Board of Education's Focus Areas for the 2016-17
Operating Budget 10
Budget Activities in 2015-16 9
Budget Administration & Management Process 41
Budget at a Glance 4
Budget Basis 38
Budget by Object Code 51
Budget Changes by Category 16
Budget Cycle 9
Budget Development 9
Budget Manager Certification Training 40
Budget Policies 35
Budget Policies, Wake County Public Schools 37
Budget Process 9
Building Program 4
Burroughs Wellcome Fund 169
Burroughs Wellcome Science Enrichment STEM Wise
135
Burroughs Wellcome Student Science Enrichment
Program 133
Bus Drivers 90
Business Cases 63

C

Calendar Changes 14
Capital Building Program 16, 25, 172
Capital Improvements Budget 4
Capital Outlay 4, 8
Career and Technical Education (CTE) Months of
Employment (MOE) 74
Career and Technical Education (CTE) Program
Support 75

Changes in Staff 59
Changes to Grants, Donations, and Fees 16, 22, 133
Charter Schools 8, 11, 105
Chart of Accounts 41
Child Nutrition Services 167
Children with Disabilities - Risk Pool 171
CIU Confucius Classroom 136
Committed Fund Balance 43
Community Schools 166
Confucius Institute 169
Continuation Budget Funding - Student Growth 11
Core Beliefs 29
County Appropriation 8
Customer Service Subscription Platform 98

D

Deferred Needs 17, 18
Digital Promise Grant 169
Disadvantaged Student Supplemental Funding 137
Donations - Arts Education 170
Donations - General Operations 170
Drivers Education 76
Driver Training 11
Duke/Project Bright IDEA 3 138

E

East Wake Campus Consolidation 115
East Wake High School Redesign 125
Elementary and Secondary School Counseling
(ESSC) Achieve Success 154
Employer Matching Rate Increases 103
Employment Lengths 63
Encumbrance Control 42
E-Rate 121
ESEA Title I - Basic Program 139
ESEA Title I - School Improvement 147
Expenditure Approvals 41
Expenditure Per Pupil 15
Extra Duty Salary Increase 102

F

Federal Funding 8
Federal Sources 49
Financial Reporting Recognition 39
Financial Reviews 42
Fiscal Accountability 39
FLEX Academy Resources/Lease 126
Fraud Hotline 39
Fund Balance 43, 44
Funds Checking 42
Future Teachers 132

Index

- G**
- Give with Target 170
 - Goal 28
 - Grants, Donations, and Fees Ending 16, 24, 169
 - Growth 16, 19, 65
 - Grow Up Great with the Arts - PNC Grant 170
- H**
- Helping Hands 155
 - High School Average Daily Membership (ADM)
Teacher Formula Change 116
 - High School Graduation 77
 - Home Base 106
 - How are funds recorded? 38
 - How are funds spent? 38
- I**
- IDEA - Early Intervening Services 148
 - IDEA - State Improvement Grant 149
 - IDEA - Targeted Assistance for Preschool Federal
Grant 150
 - IDEA Title VI-B Handicapped 151
 - IDEA Title VI-B - Pre-School Handicapped 156
 - IDEA VI-B Special Needs Targeted Assistance 152
 - Instructional Supplies 67
 - Instructional Supply Adjustment for New Schools 117
 - Instructional Technology Facilitators (ITF) 127
- J**
- John Rex Endowment 157
 - John Rex Endowment - Social Emotional Foundations
for Early Learning (SEFEL) 158
- L**
- Lapsed Salaries 11
 - Laura and John Arnold Foundation 165
 - Legislative Impact 16, 20, 103
 - Legislative Salary Increase 104
 - Lego Foundation Grant 170
 - Limited English Proficiency (LEP) Months of
Employment (MOE) 78
 - Local Education Agency (LEA) Financed Purchase of
School Buses 112
 - Local Funding 8
 - Local Sources 46
 - Logistics Support 131
- M**
- Magnet New School and Theme Alignment 128
 - Magnet School 141
 - Management Information and Reporting 42
 - McKinney-Vento Homeless Assistance 159
 - Medicaid Administrative Outreach Program 160
 - Medicaid Direct Services Reimbursement Program 153
 - Membership Data 13
 - Message from the Superintendent 1
 - Middle School Academics College Preparatory
Success 119
 - Middle School Academics Teachers 79
 - Middle School Academics Visual and Performing Arts
129
 - Mission 28
- N**
- National Science Foundation Math and Science
Partnership (NSF MSP) 143
 - NC Arts Council AIE Artist Residencies 171
 - NC High School Athletic Association (NCHSAA) 170
 - NC Pre-K 161
 - NC Quest 171
 - NC Symphony Field Trip Dollars 96
 - New or Expanding Program 16, 22, 122
 - New School Project 170
 - New Schools 14
 - New Schools and Facility Changes 68
 - New Schools - Early Hires, Task Assignment, and
Staff Development Dollars 72
 - Nonspendable Fund Balance 43
 - Number of Schools by Calendar or Grade 14
- O**
- One-time Costs 64
 - One-time Costs in 2015-16 113
 - Operating Budget 4, 6
 - Operating Budget Changes 16, 25
 - Org Chart - Academic Advancement 34
 - Org Chart - Board of Education 30
 - Org Chart - Chief of Staff and Strategic Planning 33
 - Org Chart - Communications 33
 - Org Chart - Operations Support 32
 - Org Chart - Superintendent's Office 31
- P**
- Parents as Teachers - Smart Start 162
 - Pay Raises 11
 - Pension Spiking 11
 - Per Pupil Budget 4
 - Per Pupil Comparison 15
 - Phase Out Conversion of Career and Technical
Education Months 108
 - Positions Previously Funded by the Title II - Improving
Teacher Quality Grant 94
 - Potential Risks 11, 12
 - Preliminary Scholastic Test/National Merit Scholarship
Qualifying Test 120
 - Preschool Special Education Teachers and Teaching
Assistants 81
 - Preschool Speech-Language Pathologists 83
 - Principal of the Year 168

Index

Program Continuity 16, 20, 94
Program Reduction or Elimination 16, 21, 115
Project Enlightenment - Self Support 163
Project Lead the Way - Centennial Campus 170
Public School Financing 35

R

READS for Summer Learning 171
Read to Achieve Reading Camp 12, 109
Real Estate Leases 99
Real Estate Leases: Crossroads Building I and II 100
Removal of Prior Year One-Time Costs 16, 21, 113
Reporting Entity 35
Restricted Fund Balance 43
Retirement and Hospitalization Rates 12
Revenues 45

S

Safety Assistants 91
Sales Tax Legislation 12
SAS inSchool Centennial MS 170
School Budget and Fiscal Control Act 36
School Connectivity 92
School Counselors 84
School Data 14
School Psychologists 86
School Psychology Supplies 87
School Social Workers 88
School Technology Fund 93
Special Education Teacher 97
Special Education Teachers and Teaching Assistants 80
Spotlight on Students 170
Square Footage 14
Staff Budget 57
State Farm Celebrate My Drive 170
State Farm Critical Friends 171
State Funding 6
State of North Carolina Policies For School System
 Budgets 36
State Sources 45
Strategic Objectives 28
Strategic Plan 28
Strings Repair 130
Student Membership 8, 13
Summary of Business Cases 19
Summer Camp 171
Summer Leadership Camp - Wake Leadership
 Academy 171

T

Teacher Incentive Fund (TIF) 171
Teachers Change in State Formula for Grade 1 107
Teachers - Regular Classroom 65
Teaching Assistants - Regular Classroom 66
Textbooks 73

Timeline 9
Title III - Language Acquisition 144
Title III - Language Acquisition - Significant Increase 145
Title II - Improving Teacher Quality 134
Title II - Improving Teacher Quality Grant Professional
 Development 122
Total Budget 4
Transfers 7, 42
Transition - Smart Start 164
Transitions Program 101

U

Unassigned Fund Balance 43
Undesignated Operating Fund Balance 44
Unemployment Reserve 12
United Way Changing Generations/Pathways to
 Progress 146
Utility Rate Increase 12

V

Vernon Malone College and Career Academy 111
Vision 28

W

Wakefield High School 9th Grade Center 118
What is a Balanced Budget? 38
Where are Funds Spent? 5
Where do Funds Come From? 5

Notes
