

**2024-
2025**

Official Document

Superintendent's Proposed Budget

Fiscal Year July 1, 2024 – June 30, 2025



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

CARY, NORTH CAROLINA

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Dear School Board Members,

As we reflect on a year of significant achievements, I am proud to present the Superintendent's Proposed Budget for FY 2024-25. Crafted with our unwavering commitment to every student's success, this budget aims not only to sustain our current momentum but also to strategically address some of the pressing needs of our students and educators, especially in the wake of the expiration of one-time federal funding through the Elementary and Secondary School Emergency Relief (ESSER) funds.

For your consideration, this recommendation includes a county appropriation of \$702.6 million, which reflects a proposed increase of \$58.3 million.

Aligned closely with the WCPSS Strategic Plan, our budget focuses on improving the life prospects of all learners, eliminating barriers to opportunities, and moving our students toward a more equitable future. It underscores our commitment to sustaining current operations and supporting effective programs proven to make a difference.

This budget seeks local funding in the following areas:

Student Knowledge and Skills

- \$7.6 million is requested to maintain one full-time substitute teacher at each school, a measure previously supported by pandemic relief funding.
- \$3.1 million is included for Master's Pay, recognizing the growing number of educators expected to qualify for this benefit.
- \$4.0 million is needed to open our newest elementary school, Woods Creek Elementary, in the 2024-25 school year and to prepare for the opening of new schools in the 2025-26 year.

Student Dispositions and Well-Being

- \$13.8 million is proposed to maintain the current staffing levels of social workers, counselors, and school psychologists. The pandemic highlighted the critical need for increased student behavioral health support, a need that continues to grow even as the special funding that supported this expansion is ending.



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Operational Effectiveness

- \$9.9 million is allocated for the anticipated state-legislated salary increase.
- \$9.0 million, as required by state law, will cover charter school pass-through payments.
- \$2.5 million is requested to maintain the extended care program for bus riders, addressing the ongoing bus driver shortage.

This proposal is about more than numbers; it represents our shared commitment to a community where every student is empowered to reach their full potential. It reflects our collective determination to sustain the progress we've made, even as we navigate the end of temporary funding sources.

I look forward to engaging with each of you in detailed discussions to refine our approach and ensure that we are making the most strategic investments in our students' future.

Thank you for your unwavering commitment to our district's success.

A handwritten signature in black ink that reads "Robert P. Taylor". The signature is written in a cursive, flowing style.

Dr. Robert P. Taylor
Superintendent

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**2024-
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Introduction

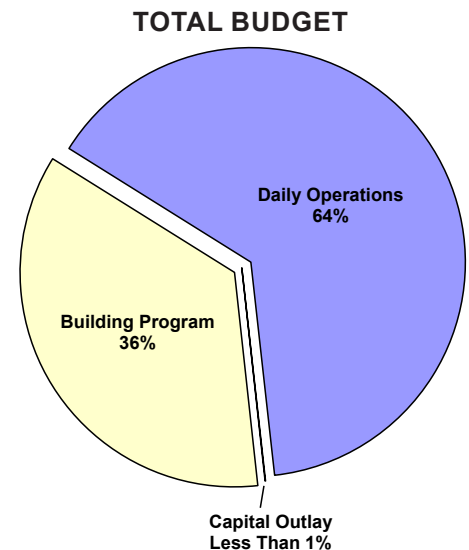
Budget at a Glance

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

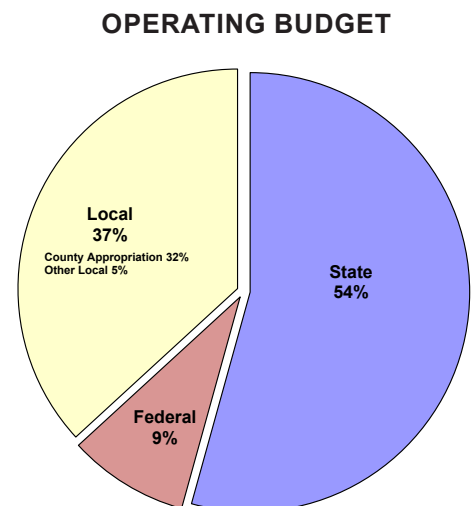
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

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

TOTAL BUDGET FOR 2024-25			
DAILY OPERATIONS	\$ 2,195,413,102	64%	
+ Capital Outlay (vehicles and equipment)	\$ 1,198,258	<1%	
EQUALS OPERATING BUDGET	\$ 2,196,611,360	64%	
+ Building Program (provided by taxpayer bonds)	\$ 1,215,446,432	36%	
EQUALS TOTAL BUDGET	\$ 3,412,057,792	100%	



OPERATING BUDGET FOR 2024-25				
	Operating Budget		Per Pupil Budget	
State	\$ 1,192,806,869	54%	\$ 7,434	
County Appropriation	\$ 702,606,499	32%	\$ 3,922	
Enterprise Funds	\$ 47,680,115	2%	\$ 297	
Fund Balance Appropriation	\$ 32,396,095	1%	\$ 202	
Other Local	\$ 23,187,964	1%	\$ 145	
Local - Current Expense Non-Restricted	\$ 2,898,864	<1%	\$ 16	
Local	\$ 808,769,537	37%	\$ 4,582	
Federal	\$ 195,034,954	9%	\$ 1,216	
TOTAL	\$ 2,196,611,360	100%	\$ 13,232	

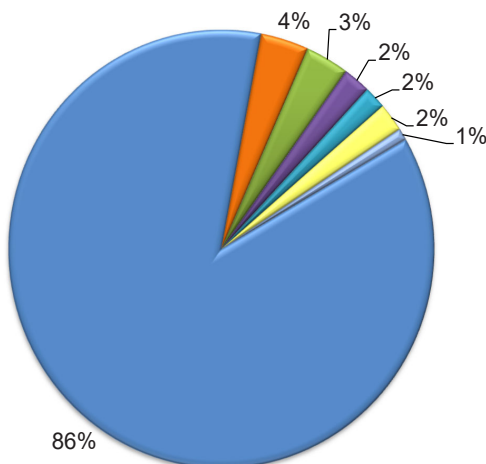


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 54%	\$1,192.8 m	The state budget pays for:	
State Public School Fund		Salaries and Benefits	\$1,137.7 m
• Position Allotments	\$674.2 m	Purchased Services	\$31.2 m
• Categorical Allotments	\$237.8 m	Supplies and Materials	\$19.9 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$156.3 m	Capital Outlay	\$4.0 m
• Dollar Allotments	\$118.8 m		
Other State Allocations for Current Operations	\$5.0 m		
State Allocations Restricted to Capital Outlays	\$0.7 m		
Local Sources 37%	\$808.8 m	The local budget pays for:	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	\$552.0 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$702.6 m	Purchased Services	\$94.0 m
• Fund Balance Appropriation	\$32.4 m	Transfers to Charter Schools	\$72.8 m
• Investment Interest		Supplies and Materials	\$48.4 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$9.6 m	Utilities	\$40.9 m
• Fines and Forfeitures	\$4.5 m	Capital Outlay	\$0.7 m
• Tuition and Parking Fees	\$2.9 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• E-Rate	\$1.5 m		
• Rebates	\$0.8 m		
• Cellular Lease	\$0.3 m		
• Disposition of Fixed Assets	\$0.1 m		
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$26.0 m		
• Community Schools	\$13.4 m		
• Tuition Programs (Before/After School Care, Preschool, Project Enlightenment, Summer Immersion Program, and Summer School)	\$7.2 m		
Local Grants/Contracts/Donations	\$7.2 m		
Federal Sources 9%	\$195.0 m	The federal budget pays for:	
Federal Grants routed through NCDPI	\$114.6 m	Salaries and Benefits	\$105.1 m
Commodities (turkey, beef, cheese)	\$37.2 m	Purchased Services	\$59.4 m
Direct Federal Grants	\$23.4 m	Supplies and Materials	\$29.2 m
Medicaid	\$11.6 m	Capital Outlay	\$1.3 m
Federal Grants routed through NCDPI - COVID-19	\$7.6 m		
ROTC	\$0.6 m		

Most of the school system's funding, 86 percent, goes directly to WCPSS schools. Facilities and Operations, which includes child nutrition services, student transportation services, school building maintenance, operations, and utilities makes up 4 percent of the total, and directly supports the district's schools and students. Three percent of funds received by WCPSS is not available for its use and must be paid to Charter Schools. The remaining 7 percent is made up of support services including Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology Services, and other central support areas.

Operating Budget: \$2,196,611,360



■	Schools - 86%
■	Facilities and Operations - 4%
■	Charter Schools Pass-Through - 3%*
■	Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
■	Academic Advancement - 2%
■	Administrative Services - 2%
■	Technology Services - 1%

*Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents over 10% of the local funds due to charter schools.

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$2.2 billion. This budget provides resources for over 10,000 teachers, teaching 160,000 students in 198 different schools.

Public education is a human-resource-intensive business with 82 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 10 percent is spent on purchased and contracted services, 4 percent on supplies and materials, and 3 percent on transfers to charter schools.

Operating Revenue

State Sources	\$ 1,192,806,869
Local Sources	808,769,537
Federal Sources	195,034,954
Total	\$ 2,196,611,360

Operating Expenditures

Salaries and Benefits	\$ 1,794,826,499	82%
Purchased Services	225,440,779	10%
Supplies and Materials	97,497,762	4%
Capital Outlay	6,060,624	<1%
Transfers to Charter Schools	72,785,696	3%
Total	\$ 2,196,611,360	100%

STATE FUNDING

The NC Constitution mandates the General Assembly to adopt a two-year balanced state budget in odd-numbered years, when lawmakers are required by the Constitution to convene. Once conferees come to an agreement, they will share the negotiated budget to be voted on by legislators in each chamber. The final budget package is then sent to the Governor to sign into law or veto within 10 days. If vetoed and the legislature has a supermajority, the Governor's veto may be overridden and the bill may become law without his signature.

The General Assembly approved a biennium budget on September 22, 2023. Governor Cooper allowed House Bill 259 to become law without his signature 10 days after it was passed.

In even years, the Governor prepares a Short Session Recommended Change Budget to update the biennial budget. The General Assembly, convening in April 2024, will consider the Governor's Short Session Recommended Change Budget as well as other changes presented for legislative review.

WCPSS developed the 2024-25 proposed budget based on the salary changes and employer matching rate changes included in the biennium budget and estimates an increase of \$29.1 million in state funding.

State will provide pay increases	\$ 29.8 m
State will provide resources for new schools, student membership changes, and special education services	5.8 m
Changes in carryover funds and categorical allotments	(5.9 m)
Employer matching retirement and hospitalization insurance rate changes	(0.6 m)
	<u>\$ 29.1 m</u>

The legislature may make decisions during the short session that will impact budget costs. The proposed budget includes a potential risk for the legislative impact. Once the legislature approves a budget for 2024-25, staff will provide the impact on resources.

State Revenue

State Public School Fund	\$ 1,187,072,257
Other Allocations for Current Operations	4,995,980
LEA Financed Purchase of School Buses	688,632
Child Nutrition - Breakfast Reimbursement	50,000
Total	\$ 1,192,806,869

State Expenditures

54% of the Operating Budget

Salaries and Benefits	\$ 1,137,700,478	95%
Purchased Services	31,179,909	3%
Supplies and Materials	19,867,321	2%
Capital Outlay	4,059,161	<1%
Total	\$ 1,192,806,869	100%

Budget at a Glance

LOCAL FUNDING

Local sources support 37 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, Child Nutrition Services (CNS) sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 702,606,499
Tuition and Fees	22,189,142
Child Nutrition Sales	26,035,558
Local Sources - Unrestricted	13,596,646
Local Sources - Restricted	11,945,597
Fund Balance Appropriated	32,396,095
Total	\$ 808,769,537

Local Expenditures 37% of the Operating Budget		
Salaries and Benefits	\$ 552,018,257	68%
Purchased Services	134,842,251	17%
Supplies and Materials	48,381,670	6%
Capital Outlay	741,663	<1%
Transfers to Charter Schools	72,785,696	8%
Total	\$ 808,769,537	100%

Multiple Enterprise Funds

Fees from student and community participation support multiple enterprise funds such as CNS, before and after school care, and community schools.

Indirect Cost

WCPSS collects indirect costs to support the local budget from enterprise and grant funds. As one-time federal grants increased during the pandemic, indirect cost revenues also increased. The proposed budget includes an estimated decrease of \$3.3 million for 2024-25 due to one-time federal grants ending.

Fines and Forfeitures

WCPSS collects fines and forfeitures to support the local budget. The average annual collection over the past five years is \$3.3 million. The budget for current year is \$5.8 million and includes \$2.5 million received from the JUUL settlement. The proposed budget decreases fines and forfeitures \$3.0 million; \$2.5 million for the JUUL settlement and another \$0.5 million due to a difference in the way processing occurs in the court system.

Parking Fees

Most high schools have a dedicated number of parking spaces for student parking. As of December 31, 2023, students purchased over 8,550 parking passes. There has been no change to parking fees in the past six years. To allow students access to affordable campus parking, the proposed budget includes a reduction of the annual fee from \$200 to \$175 in 2024-25, which is a revenue decrease of \$213,750.

County Appropriation

The county appropriation is the largest local source of funding in the WCPSS budget. It supports 32 percent of the school system's operating budget. The WCPSS superintendent and the Wake County manager communicate regularly regarding the operating budget of the school system and county. The Wake County Board of Education requests county funding from the Wake County commissioners each year. County staff and commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. The amount is typically different than the amount requested. The school board then must reconcile the difference by adjusting budget priorities. The superintendent recommends the Wake County Board of Education request an increase of \$58.3 million for 2024-25 for a total county appropriation of \$702.6 million.

County Appropriation - COVID-19 Pandemic/Fiscal Transition

WCPSS received over \$475.9 million in one-time resources due to the COVID-19 pandemic. These resources provided support for the system to respond to the unique circumstances during this time. The proposed budget shifts \$22.9 million of recurring costs for behavioral health supports, building substitutes, and extended care for bus riders from one-time federal funding to local funding. This completes the fiscal transition.

Priority Areas

The superintendent recommends pausing on adding resources for the four priority areas in order to transition recurring base budget costs from one-time federal funding to local funding. The four priority areas are locally funded employee compensation beyond state-legislated increases, instructional support technicians, behavioral health supports, and maintenance and operations. The multi-year implementation for the priority areas will resume in 2025-26.

Budget at a Glance

	2023-24	Proposed 2024-25	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 643,317,101	\$ 701,652,205	\$ 58,335,104	
Crossroads Lease	945,215	954,294	9,079	
	<u><u>\$ 644,262,316</u></u>	<u><u>\$ 702,606,499</u></u>	<u><u>\$ 58,344,183</u></u>	9%
Student Membership				
WCPSS	159,995	160,445	450	<1%
Charter Schools	17,716	18,717	1,001	6%
	<u><u>177,711</u></u>	<u><u>179,162</u></u>	<u><u>1,451</u></u>	1%
Allocation Per Student	\$ 3,625	\$ 3,922	\$ 297	8%

The summary below shows how all changes in local revenues, fund balance, and expenditures impact the county appropriation request. The total change in county appropriation request consists of increases needed in expenditures, as well as replacing decreases in other local revenues.

Changes in revenues supporting local expenditures (pages 49-51)

Tuition and Fees	\$ (143,804)
Child Nutrition	1,025,081
Local Unrestricted Revenues	(3,817,346)
Local Restricted Revenues	(3,600,886)
Positions Funded by Individual School Accounts	(788,323)
	<u><u>\$ (7,325,278)</u></u>

Decreases in fund balance appropriated for the local budget (page 51)

Beginning appropriated fund balance	\$ 3,320,471
Mid-year appropriations of fund balance for one-time costs	(22,069,369)
	<u><u>\$ (18,748,898)</u></u>

Changes in local expenditures (page 17)

Employee Compensation	\$ 13,900,759
Legislative Impact	7,229,969
New Schools and School Changes	4,025,509
Student Membership Changes	533,764
Program Continuity	26,057,479
Increasing Property Costs	2,270,314
Removal of Prior Year One-time Costs	(21,827,235)
New or Expanding Program	356,760
Changes to Grants, Donations, and Fees	(49,030)
Grants, Donations, and Fees Ending	(228,282)
	<u><u>\$ 32,270,007</u></u>

Equals change in county appropriation (page 48)	<u><u>\$ 58,344,183</u></u>
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Budget at a Glance

FEDERAL FUNDING

The federal government's budget runs from October 1 through September 30 of the next year. The work begins in the executive branch the year before the budget is to go into effect. Federal agencies create budget requests and submit them to the White House Office of Management and Budget (OMB). OMB refers to the agency requests as it develops the president's budget proposal. The president submits his budget proposal to Congress early the next year.

Similar to the state budget process, the US Congress's first task in the annual process is to pass a budget resolution creating a framework and setting overall spending limits. There are 12 subcommittees in charge of funding for different functions of government. The subcommittees draft appropriation bills setting the funding for each. The House and Senate vote on their bills, and if passed, the bills go to the president for signature. If Congress passes, and the president signs, all 12 bills by September 30 — the last day of the current fiscal year — the country has a new budget in time for the start of the next fiscal year.

Most of the federal funding for WCPSS flows through the North Carolina Department of Public Instruction (NCDPI). The federal budget awards funding for various grants to the state of North Carolina for educational programs. NCDPI manages those resources across all public school units in North Carolina.

Since the federal budget operates on a different fiscal year than WCPSS, the grant awards generally occur after the school year begins. Most federal grants operate on a multi-year funding plan, so there is usually carryover from year to year. Formula, or Entitlement, grants provide funds to specific grantees on the basis of a formula, prescribed in legislation or regulation, rather than on the basis of an individual project review. Discretionary subgrants are made to eligible recipients for individual projects in accordance with legislation that requires judgment in selecting the project, subrecipient, and amount of the award. Discretionary grants are usually issued through a competitive process.

This proposed budget includes projections for grant awards for 2024-25, including an estimate of carryover amounts.

Federal Revenue		Federal Expenditures 9% of the Operating Budget		
Restricted Grants (Received through NCDPI)	\$ 114,581,187	Salaries and Benefits	\$ 105,107,764	54%
Restricted Grants (Received through NCDPI) - COVID-19	7,591,765	Purchased Services	59,418,619	30%
Restricted Grants (Received Directly)	35,045,308	Supplies and Materials	29,248,771	15%
USDA Grants	37,250,210	Capital Outlay	1,259,800	1%
ROTC	566,484	Total	\$ 195,034,954	100%
Total	\$ 195,034,954			

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

- Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020;
- Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020; and
- American Rescue Plan (ARP) Act signed into law March 11, 2021.

Additional information can be found at [Pandemic Relief Funds](#) on the WCPSS website.

One-time funding due to COVID-19 increased WCPSS's federal funding significantly over the past few years. The remaining funds in the one-time pandemic grants will end in September 2024.

Priority Areas

In 2019-20, WCPSS began multi-year initiatives to address long-term needs that are critical to the operations of the school system.



EMPLOYEE COMPENSATION

In 2019-20, WCPSS began a multi-year initiative to incrementally increase pay for employees, with a focus on employees paid on the non-certified pay scales. As a result, the district has been able to raise the minimum hourly rate from \$11.58 in 2018-19 to \$17 per hour in 2023-24, while also ensuring non-certified pay scales included incremental increases for years of experience as well as increases between Grades 17 through 30.

The following outlines a breakdown of the total amount of additional local dollars invested in increasing non-certified employee compensation since WCPSS began the multi-year initiative in 2019-20:

Year	State	Locally Funded Salary Increases Beyond State-Legislated Increases	Cost
2019-20	0 percent	<ul style="list-style-type: none"> 3 percent Bus drivers: \$15/hour minimum beginning January 1, 2020 	\$ 7,700,000
2020-21	0 percent	<ul style="list-style-type: none"> Bus drivers: \$15/hour minimum for July through December 	\$ 1,568,000
2021-22*	2.5 percent \$13/hour minimum	<ul style="list-style-type: none"> 0.5 percent beyond state-legislated increase Regular Instructional Assistants (IAs) and bus drivers moved to Grade 20 Special Education IAs and bus driver team leads moved to Grade 21 \$5,000 retention and recognition bonuses paid in increments of \$1,250 	\$23,300,000
2022-23*	4 percent \$15/hour minimum	<ul style="list-style-type: none"> \$16/hour minimum 0.5 percent beyond state-legislated for administrative/technology band/superintendent's leadership team for a total of a 4.5 percent increase 	\$21,694,000
2023-24*	4 percent	<ul style="list-style-type: none"> \$17/hour minimum 1.5 percent beyond state-legislated for administrative/technology band/superintendent's leadership team for a total of a 5.5 percent increase 	\$10,000,000
Total Local Funds Invested in Salary Increases Beyond State-Legislated Increases			\$64,262,000

*Since January 1, 2022, WCPSS maintains a 25 cent step differential and 40 cent grade differential to address compression on the non-certified salary schedule.

The 2024-25 proposed budget includes a state-legislated salary increase of 3 percent. In addition, the proposed budget has an increase of \$3.1 million for locally funded master's and advanced degrees for new hires and \$0.9 million for extra duty pay to maintain alignment with the A-0 teacher scale and continue the extra duty scale as a "living scale." WCPSS will pause on the multi-year initiative to increase employee compensation beyond the state-legislated increase in 2024-25.

Compensation remains a priority for the district. WCPSS expects to be able to continue more significant pay increases with the 2025-26 budget once the system has managed through the transition away from federal ESSER funding.

Priority Areas

INSTRUCTIONAL SUPPORT TECHNICIANS

WCPSS added approximately 135,000 laptops and 6,000 iPads during the first year of the pandemic. In the years since, an additional \$22 million to \$25 million has been spent annually on devices and classroom technology.

According to the 2020-21 North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,827. The current WCPSS ratio is 1:7,540.

WCPSS created a multi-year phase-in plan to support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven IST positions were added each year which was less than the original requested annual allotment. In 2021-22 and 2022-23, 10 IST positions were added each year. Overall, the total IST positions to be provided after six years was reduced to 54 from 61.

WCPSS used federal Elementary and Secondary School Emergency Relief (ESSER) II resources in 2021-22 to support the phase-in plan. In 2023-24, WCPSS moved 120 IST Months of Employment (MOE) from ESSER II funding to the recurring operating budget and did not add new position with the intention for the plan to resume in 2024-25.

Due to the fiscal transition and other district needs for 2024-25, staff decided to delay the addition of new IST positions and resume the multi-year phase-in plan to improve the ratio of technician to devices until 2025-26.

Multi-Year Plan - Actual		
	MOE	Amount
2019-20	84.00	\$ 603,127
2020-21	84.00	\$ 614,884
2021-22	120.00	\$ 869,778
2022-23	120.00	\$ 960,237
2023-24	-	\$ -
Total	408.00	\$ 3,048,026

Multi-Year Plan - Proposed		
	MOE	Amount
2024-25	-	\$ -
2025-26	120.00	\$ 1,001,643
2026-27	120.00	\$ 1,001,643
Total	240.00	\$ 2,003,286

Priority Areas

BEHAVIORAL HEALTH SUPPORTS

One of the surest paths to safe, secure, and academically successful children is an appropriate number of counselors, psychologists, social workers, and nurses. Providing an appropriate number of counselors will help to ensure we are supporting our students' social, emotional, and behavioral needs.

After the joint Wake County commissioners and school board meeting in May 2018, it was suggested that a multi-year plan would help to outline and highlight the total instructional support staff needed in our district. During the Wake County Board of Education's Student Achievement Committee (SAC) meeting on August 13, 2018, it was requested that a five-year plan be developed around how to address the need for additional instructional support staff based on an acuity model that favors need.

Student Dispositions and Well-being

Goal 1: Graduation: By 2028, WCPSS will annually graduate 98 percent of students prepared to reach their full potential and lead productive lives in a complex and changing world. By 2028, WCPSS will eliminate graduation rate disparities by race, ethnicity, gender, and socio-economic status.

Goal 4: Attendance: By 2028, WCPSS will ensure 95 percent of all students are in attendance at least 95 percent of their days in membership and will eliminate disparities by race, ethnicity, gender, and socio-economic status.

Goal 5: Student Well-Being: By 2028, 90 percent of WCPSS students will demonstrate the social-emotional competencies of self-awareness, self-management, social awareness, relationship skills, and responsible decision-making and eliminate any disparities by race, ethnicity, gender, and socio-economic status.

Demonstrated Need: 2022-23 Data

504	6,700	Behavior Incidents	66,817
Homelessness	5,143	In-School Suspensions	13,823
Suicide Screenings	4,248	Short-Term Suspensions	25,422
Child Protective Services (CPS) Referrals	1,637	Long-Term Suspensions/Expulsions	3/5
Self-Injury	720	ACE Referrals	781
Foster Care Placement	538	Mental Health Referrals	373
Threat Assessment	1,630		

School Physical Health 2022-23

Medical Care Plans	18,402	Medications	7,885
		Invasive Procedures	1,076

WCPSS implemented a multi-year plan in 2019-20 to expand behavioral health supports. WCPSS used one-time federal funds for the last four years to support behavioral health positions. The federal funds will expire in 2024-25. The request for 2024-25 shifts 1,468.50 existing months to the recurring operating budget to ensure the continuation of behavioral health supports. The multi-year plan will resume in 2025-26.

Multi-Year Plan - Actual		
	MOE	Amount
2019-20	356.00	\$ 2,600,000
2020-21	310.00	\$ 2,300,000
2021-22	1,017.00	\$ 8,000,000
2022-23	94.00	\$ 900,000
2023-24	250.00	\$ 2,000,000
Total	2,027.00	\$ 15,800,000

Multi-Year Plan - Proposed		
	MOE	Amount
2024-25	-	\$ -
2025-26	527.00	\$ 4,500,000
2026-27	527.00	\$ 4,500,000
2027-28	527.00	\$ 4,500,000
Total	1,581.00	\$ 13,500,000

Priority Areas

MAINTENANCE AND OPERATIONS FORMULA ALIGNMENT

While the salaries of maintenance and operation employees have fallen significantly below market rates, the maintenance needs of our buildings have been deferred to create and maintain funding for teachers and classrooms. This has created a constant backlog of work orders, many of which involve regular repairs to heating and cooling systems stretched beyond normal and recommended life spans.

WCPSS has a multi-year initiative to adjust the budget for Maintenance and Operations (M&O) to the industry standard based on the Current Replacement Value (CRV). WCPSS is currently funded at 86 percent of the industry standard for maintenance and utilities. The plan began as a five-year implementation but has extended to a ten-year phase-in.

2023-24 CRV for M&O	\$ 4,843,551,000
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 145,306,530</u>
2023-24 M&O Budget	\$ 124,921,525
Percent of Industry Standard	86%
2024-25 CRV for M&O	\$ 5,277,947,728
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 158,338,432</u>
Less:	
2023-24 M&O Budget	\$ 124,921,525
2024-25 M&O New Schools and School Changes Funding Request	1,377,417
2024-25 Base Budget Adjusted	<u>\$ 126,298,942</u>
Percent of Industry Standard	80%
Equals Local Funds Needed to Reach Industry Standard	<u><u>\$ 32,039,490</u></u>

Over four years, WCPSS increased the M&O budget \$16.5 million. WCPSS used one-time federal funds in 2021-22 to support the phase-in plan. Over the past two years, \$13.8 million moved from one-time federal funds to the local recurring operating budget.

M&O plans to request \$32.0 million over four years beginning in 2025-26 to reach industry standard for the current valuation. The request will increase as the CRV rises over time.

Multi-Year Plan - Actual		Multi-Year Plan - Proposed	
2019-20	\$ 2,500,000	2024-25	\$ -
2020-21	\$ 1,000,000	2025-26	\$ 8,009,873
2021-22	\$ 10,000,000	2026-27	\$ 8,009,873
2022-23	\$ 3,000,000	2027-28	\$ 8,009,872
2023-24	\$ -	2028-29	\$ 8,009,872
Total	\$ 16,500,000	Total	\$ 32,039,490

Budget Development

BUDGET PROCESS

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. The Wake County Public School System prepares a budget and aligns resources as needed to support the system's strategic plan.

Each area submitted funding requests to propose an increase or decrease to the budget based on variables such as student membership, new schools, and calendar and rate changes. Chief officers determine which requests to submit for consideration. Funding requests are organized into the following categories and then grouped by area:

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

The superintendent and chief officers prioritize requests and prepare a proposed budget. The superintendent delivers the Superintendent's Proposed Budget to the board in March or April. Following review, a public hearing, and any changes, the board approves the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15.

The General Assembly may approve a budget by June 30, or their session may extend into the summer. The county commissioners will approve a budget in June. The Wake County Board of Education will need time to make decisions to adjust their budget estimates and requests to funding approved by these external funding sources. It is likely the board will approve an interim budget resolution in June to allow the start of the fiscal year. After the board makes funding decisions, they will approve a budget resolution after the start of the fiscal year.

BUDGET ACTIVITIES IN 2023-24

November 2023	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
December 2023 - January 2024	Each area prepares funding requests and budget projections for the 2024-25 budget.
December 22, 2023	Chief officers submit funding requests and budget projections for the 2024-25 budget.
February 2024	Budget staff provide an unbalanced budget for the superintendent's review.
February 2024 - March 2024	Superintendent and chiefs work sessions to balance the budget.
March 19, 2024	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 2024	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 2024	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2024	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

The following areas of uncertainty could impact costs in the 2024-25 budget:

Charter Schools

In accordance with General Statute 115C-218.105, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$9 million for 2024-25. The actual increase could be different. Approximately ten cents of each dollar of local current expense revenues goes to charters schools.

The General Assembly is considering a charter school omnibus bill that could make various changes to charter school law. This could impact amounts due to charter schools.

Child Nutrition Services

WCPSS continues to review the status of the child nutrition enterprise budget. Significant non-recurring Supply Chain Assistance funding received in 2022-23 and 2023-24 from the United States Department of Agriculture provided a temporary bridge to suspend the impact of extraordinary and compounding wage and benefits cost increases (for which CNS receives no funding), plus elevated food/supplies costs. Since supplementary funding is not expected for 2024-25, the potential impact on the local budget is likely if the amount of federal/state reimbursement and cash sales are insufficient to cover costs. The financial status of the program could also impact indirect costs assessed by the district that supports the operating budget.

Funding in Arrears

As approved in section 7.2 of HB 259 of the current state budget, the state will move to a new funding system for the 2024-25 fiscal year. Previously, the state would provide initial allotments to school systems based on the projected student membership for the year. The state would then adjust allotments based on average student membership as of the second month. If the average student membership was less than the projected student membership used for initial allotments, the state would take back half of the amount due for the adjustment.

Under the new legislation, the state will provide initial allotments equal to budget provided on the prior year month 2. This is a funding in arrears model. If there is growth, and the average student membership is higher in the new year, the state will provide an adjustment based on the second month average student membership. This would then reset the base budget for funding in arrears the subsequent year. This change will remove a potential source of savings for the district in 2024-25.

Lapsed Salaries

Lapsed salaries occur when a position is vacant, and the underlying funding for that position is not used. WCPSS takes lapsed salaries into account when building its operating budget and determining the amount of funding that will be required. The vacancy rate for WCPSS is currently 7.6 percent for approximately 1,700 positions or 17,000 vacant months of employment. If the position fill rate improves over time, it is possible that additional funds may be needed for salaries and benefits.

Lapsed salaries and benefits for many positions for schools in the Restart program are utilized for additional resources specifically for Restart schools. As the district applies for more schools to have Restart status, it reduces the lapsed salaries and benefits supporting funded positions districtwide.

Legislative Impact

The proposed budget includes the estimated impact of changes to certified staff salary schedules and a 3 percent increase for non-certified public school personnel as included in the second year of the biennium budget. The budget also includes the employer matching benefit rate changes for employer matching retirement and hospitalization rates defined in the biennium budget for 2024-25. The legislature may make decisions during the short session that will impact budget costs. Once the legislature approves a budget for 2024-25, staff will provide the impact on resources.

	Actual 2023-24	Estimated 2024-25	Rate Increase	Percent Increase
Retirement	25.02%	24.04%	(0.98%)	(4%)
Hospitalization	\$7,557	\$8,095	\$538	7%

Potential Risks

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

District staff will present the Wake County Board of Education with recommendations to support a 2024 Magnet Schools Assistance Program (MSAP) grant which will include no more than four schools. Tentatively proposed are two new magnet programs (i.e., Reedy Creek Elementary) and two re-visioned magnet schools (i.e., Carroll Magnet Middle School). The selected schools will be included in the United States Department of Education Magnet Schools Assistance 2024 grant application. The potential risk pending grant funding is \$0.7 million.

Projected Student Membership

The proposed budget is based on a projected student membership of 160,445 for WCPSS and 18,717 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	2023-24	2024-25	Difference
WCPSS Student Membership	159,995	160,445	450
Charter Student Membership	17,716	18,717	1,001
	<u>177,711</u>	<u>179,162</u>	<u>1,451</u>

Targeted Enrollment

The budget does not include funds for Targeted Enrollment. At the end of the fiscal year, staff will reserve approximately \$7 million in special projects for one-time costs for Targeted Enrollment for the 2024-25 year. The area superintendents use this resource to approve one-time allocations to schools beyond formula to assist with class size issues, track issues, leave issues, and pay for planning necessary for classroom coverage.

Transportation

The departmental budget has been reduced in prior years to remove vacant position funding. Should the department be successful with the current recruitment and retention efforts, additional funding would be needed to support the growth of filled bus driver, safety assistant, and mechanic positions. In addition, the department's goal is to secure contracted transportation services for 300 vehicles to support the demand for providing special transportation services for the projected number of students assigned to this service. The current budget for this service falls short by \$3 million to contract 300 vehicles. With the current budget, the department is limited to contracting roughly 258 vehicles. Each vehicle supports on average 11 students, leaving us short of resources to serve 462 students in this capacity.

Membership Data

The projected number of students for the Wake County Public School System for 2024-25 is 160,445. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

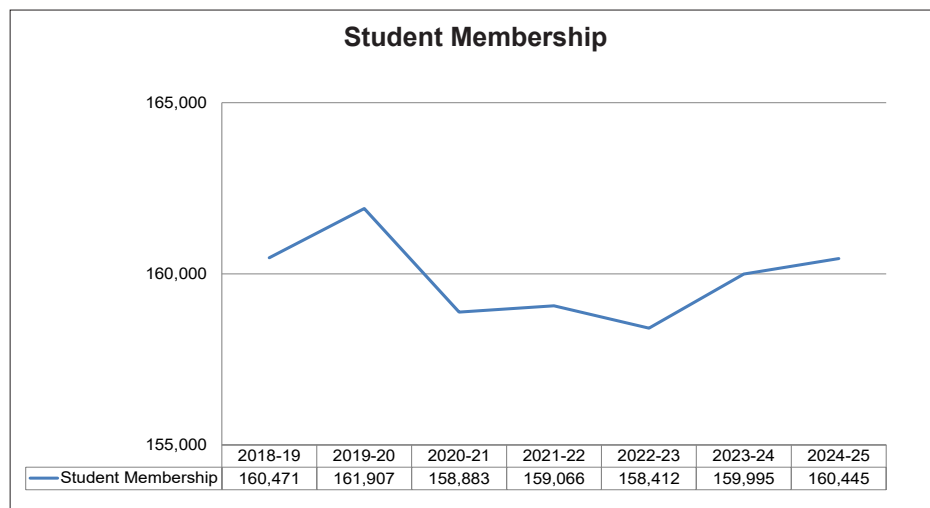
K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
K - 5	72,760	72,965	69,188	69,000	68,478	69,449	71,156
6 - 8	37,732	38,290	37,969	37,295	36,566	36,248	35,603
9 - 12	49,979	50,652	51,726	52,771	53,368	54,298	53,686
Total	160,471	161,907	158,883*	159,066*	158,412	159,995	160,445

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

Change from Previous Year							
Grade Level	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Projected
K - 5	(1,193)	205	(3,777)	(188)	(522)	971	1,707
6 - 8	1,116	558	(321)	(674)	(729)	(318)	(645)
9 - 12	119	673	1,074	1,045	597	930	(612)
Total	42	1,436	(3,024)	183	(654)	1,583	450

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2018-19	20,132	14,825
2019-20	20,041	14,908
2020-21	18,443	15,402
2021-22	18,819	15,025
2022-23	19,038	17,365
2023-24	20,511	19,347

2024-25	
Student Membership Projection By Grade	
K	11,716
1	12,145
2	11,597
3	12,091
4	11,632
5	11,975
6	11,598
7	11,785
8	12,220
9	14,577
10	13,686
11	12,814
12	12,609
	160,445



School Data

2024-25

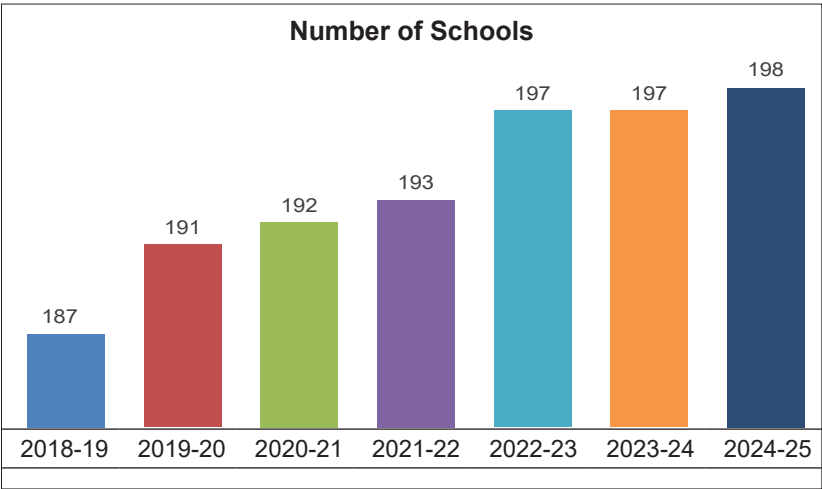
New Schools and School Changes
2024-25
Woods Creek Elementary (year-round)
Pleasant Grove Elementary changing from traditional calendar to year-round calendar

New Schools in 2025-26
Bowling Road Elementary
Hilltop Needmore Elementary
Pleasant Plains Elementary
Rex Road Elementary
Felton Grove High

Square Footage			
	Maintained	Custodial	Utilities
2023-24	27,222,524	27,349,326	27,268,375
Increase	356,023	356,023	356,023
2024-25	27,578,547	27,705,349	27,624,398

Acreage	
2023-24	5,213
Increase	41
2024-25	5,254

Number of Schools by Calendar			
	2023-24	Change	2024-25
Traditional			
Elementary	79	(1)	78
Middle	27		27
High	28		28
K-8 Academy	1		1
Total	135	(1)	134
Year-Round Schools Operating on Track 4			
Elementary	13		13
Middle	3		3
Total	16	0	16
Year-Round Schools			
Elementary	24	2	26
Middle	8		8
Total	32	2	34
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	5		5
6-12 Academy	2		2
Total	7	0	7
Total	197	1	198



Number of Schools by Grade	
Elementary	120
Middle	41
High	34
K-8 Academy	1
6-12 Academy	2
Total	198

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2022-23 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 2020-21 was the U.S. Census Bureau which used fall 2020 membership for the enrollment data.

WCPSS ranks 114 and 106 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with local sources.

**Largest Five North Carolina Districts
Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2022-23**

School System	Final Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	157,847	\$ 6,897	114	\$ 1,055	106	\$ 3,354	18	\$11,306	95
Charlotte-Mecklenburg	140,437	\$ 7,034	111	\$ 1,558	74	\$ 3,190	22	\$11,782	84
Guilford	66,817	\$ 7,363	97	\$ 1,694	64	\$ 3,600	14	\$12,657	56
Forsyth	51,430	\$ 7,349	98	\$ 2,481	22	\$ 3,167	24	\$12,997	49
Cumberland	48,300	\$ 7,477	90	\$ 2,174	39	\$ 1,956	88	\$11,607	88
State	1,366,507	\$ 7,591		\$ 1,674		\$ 2,763		\$12,028	
WCPSS Compared to the State	11.6%	\$ (694)		\$ (619)		\$ 591		\$ (722)	

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

Per pupil spending as of 2020-21 is the most recent data available for national comparisons. The national average for per pupil spending in 2020-21 was \$14,347. The average per pupil spending in North Carolina that same year was \$10,655. WCPSS spent \$9,899 per student; 7 percent less than the state average, and 31 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2020-21*

School System	City	2020-21 Enrollment	Rank by Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	160,564	14	\$ 17,753
Prince George's	Upper Marlboro, MD	131,646	18	\$ 17,155
Fairfax	Fairfax, VA	180,028	11	\$ 16,976
San Diego	San Diego, CA	97,968	27	\$ 15,975
Philadelphia	Philadelphia, PA	124,111	20	\$ 14,484
Dallas	Dallas, TX	145,113	16	\$ 12,240
Gwinnett County	Lawrenceville, GA	177,401	12	\$ 11,482
Shelby	Memphis, TN	110,780	23	\$ 10,862
Charlotte-Mecklenburg	Charlotte, NC	142,733	17	\$ 10,534
Wake County	Cary, NC	159,802	15	\$ 9,899

*This is the most recent national data available.

Source: U.S. Census Bureau website: <https://www.census.gov/data/tables/2021/econ/school-finances/secondary-education-finance.html>

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries	\$ 29,800,000	\$ 13,900,759	\$ -	\$ 43,700,759
LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly	(597,000)	7,229,969	-	6,632,969
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	852,466	4,025,509	-	4,877,975
STUDENT MEMBERSHIP CHANGES Increase in student membership	2,753,638	533,764	-	3,287,402
SPECIAL EDUCATION SERVICES Costs for special needs students	2,250,000	-	3,067,433	5,317,433
PROGRAM CONTINUITY Provide the same level of service as prior year	-	26,057,479	(21,415,683)	4,641,796
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	2,270,314	-	2,270,314
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	(8,820,014)	(21,827,235)	-	(30,647,249)
NEW OR EXPANDING PROGRAM Increase the level of service from prior year	-	356,760	-	356,760
CRRSA - ESSER II Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020 includes ESSER II	-	-	(3,237,226)	(3,237,226)
ARP ACT - ESSER III American Rescue Plan (ARP) Act signed into law March 11, 2021 includes ESSER III	-	-	(62,120,409)	(62,120,409)
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	4,480,688	(49,030)	(12,061,210)	(7,629,552)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(1,573,301)	(228,282)	(1,285,806)	(3,087,389)
OPERATING BUDGET CHANGES	<u><u>\$ 29,146,477</u></u>	<u><u>\$ 32,270,007</u></u>	<u><u>\$(97,052,901)</u></u>	<u><u>\$ (35,636,417)</u></u>

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2024-25.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION					
SYSTEMWIDE					
State-Legislated Salary Increase	69	\$ 29,800,000	\$ 9,900,000	\$ -	\$ 39,700,000
Local Master's Pay for Teacher Hires	70	-	3,100,000	-	3,100,000
Extra Duty	71	-	900,759	-	900,759
		\$ 29,800,000	\$ 13,900,759	\$ -	\$ 43,700,759
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Charter Schools	72	\$ -	\$ 8,953,969	\$ -	\$ 8,953,969
Employer Matching Rate Changes	73	(597,000)	(1,724,000)	-	(2,321,000)
		\$ (597,000)	\$ 7,229,969	\$ -	\$ 6,632,969
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School Calendar Change	74	\$ -	\$ 121,500	\$ -	\$ 121,500
School-Based Administrators	75	157,609	127,729	-	285,338
Building Substitute	76	-	56,093	-	56,093
Clerical Support	77	91,903	90,070	-	181,973
New Schools - Early Hires and Professional Learning	78	221,258	572,959	-	794,217
CHIEF OF SCHOOLS					
Wake Early College of Information and Biotechnologies	79	-	69,084	-	69,084
ACADEMICS					
Academically or Intellectually Gifted Teacher	80	17,232	63,983	-	81,215
Instructional Facilitator	81	-	40,608	-	40,608
Intervention Teacher	82	-	75,149	-	75,149
Program Enhancement Teachers	83	-	207,253	-	207,253
SPECIAL EDUCATION					
Special Education Teachers and Instructional Assistants	84	-	532,348	-	532,348
Speech-Language Pathologist	85	-	87,693	-	87,693
STUDENT SERVICES					
School Counselors	86	-	187,839	-	187,839
School Psychologist	87	-	49,800	-	49,800
School Social Worker	88	-	45,691	-	45,691

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHILD NUTRITION					
Child Nutrition Services Positions	89	\$ -	\$ 172,436	\$ -	\$ 172,436
TRANSPORTATION					
Bus Drivers	90	364,464	2,352	-	366,816
MAINTENANCE AND OPERATIONS					
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	91	-	1,377,417	-	1,377,417
ADMINISTRATIVE SERVICES					
Property Insurance	92	-	35,000	-	35,000
HUMAN RESOURCES					
Extra Duty - New School	93	-	34,635	-	34,635
TECHNOLOGY					
School Library Media Coordinator	94	-	75,870	-	75,870
		<u>\$ 852,466</u>	<u>\$ 4,025,509</u>	<u>\$ -</u>	<u>\$ 4,877,975</u>

STUDENT MEMBERSHIP CHANGES

SCHOOLS					
Teachers - Regular Classroom	95	\$ 1,504,189	\$ 243,644	\$ -	\$ 1,747,833
Instructional Assistants - Regular Classroom	96	134,038	1,008	-	135,046
Instructional Supplies	97	8,299	76,468	-	84,767
ACADEMICS					
Career Technical Education (CTE) - Program Support Funds	98	(17,089)	-	-	(17,089)
Driver Education State Funding	99	(191,318)	-	-	(191,318)
Limited English Proficiency (LEP) Teachers	100	1,307,209	212,644	-	1,519,853
Textbooks and Digital Resources - State Funds	101	8,310	-	-	8,310
		<u>\$ 2,753,638</u>	<u>\$ 533,764</u>	<u>\$ -</u>	<u>\$ 3,287,402</u>

SPECIAL EDUCATION SERVICES

SPECIAL EDUCATION					
Occupational Therapists	102	\$ -	\$ -	\$ 819,934	\$ 819,934
Physical Therapists	103	-	-	463,592	463,592
Speech-Language Pathologists	104	-	-	213,145	213,145
Special Education Instructional Assistants	105	-	-	1,570,762	1,570,762
TRANSPORTATION					
Exceptional Children (EC) Contract Transportation	106	2,250,000	-	-	2,250,000
		<u>\$ 2,250,000</u>	<u>\$ -</u>	<u>\$ 3,067,433</u>	<u>\$ 5,317,433</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
PROGRAM CONTINUITY					
SCHOOLS					
Building Substitutes	107	\$ -	\$ 7,591,989	\$ (7,591,989)	\$ -
Extended Care for Bus Riders	108	-	2,500,000	-	2,500,000
Local Salaries and Benefits Due to Increased Fill Rates and Additional Restart Schools	109	-	1,150,000	-	1,150,000
CHIEF OF SCHOOLS					
Early College Programming	110	-	750,000	-	750,000
Wendell Magnet Middle and East Wake Magnet High	111	-	241,796	-	241,796
STUDENT SERVICES					
Behavioral Health Supports	112	-	13,823,694	(13,823,694)	-
		<u>\$ -</u>	<u>\$ 26,057,479</u>	<u>\$ (21,415,683)</u>	<u>\$ 4,641,796</u>
INCREASING PROPERTY COSTS					
ADMINISTRATIVE SERVICES					
Property and Casualty Insurance Premiums	114	\$ -	\$ 1,663,000	\$ -	\$ 1,663,000
FACILITIES					
Real Estate Leases	115	-	222,924	-	222,924
Real Estate Leases: Crossroads I, II, and III	116	-	275,666	-	275,666
TECHNOLOGY					
Annual Uplift Fees Associated with Ongoing Renewals	117	-	108,724	-	108,724
		<u>\$ -</u>	<u>\$ 2,270,314</u>	<u>\$ -</u>	<u>\$ 2,270,314</u>
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2023-24	118	\$ -	\$ (21,827,235)	\$ -	\$ (21,827,235)
Instructional Supplies - One-Time Allotment	121	(1,149,949)	-	-	(1,149,949)
Textbooks and Digital Resources State Carryover Funds	122	(7,670,065)	-	-	(7,670,065)
		<u>\$ (8,820,014)</u>	<u>\$ (21,827,235)</u>	<u>\$ -</u>	<u>\$ (30,647,249)</u>
NEW OR EXPANDING PROGRAM					
HUMAN RESOURCES					
Senior Administrator - Investigations - Employee Relations	123	\$ -	\$ 118,920	\$ -	\$ 118,920
Senior Administrator - Performance Concerns - Employee Relations	124	-	118,920	-	118,920
Senior Administrator - Talent Acquisition	125	-	118,920	-	118,920
		<u>\$ -</u>	<u>\$ 356,760</u>	<u>\$ -</u>	<u>\$ 356,760</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CRRSA - ESSER II					
ACADEMIC ADVANCEMENT					
ESSER II - Instructional Support Contract	126	\$ -	\$ -	\$ (321,450)	\$ (321,450)
ESSER II - Learning Loss Funding	127	-	-	(1,562,805)	(1,562,805)
ESSER II - Summer Career Accelerator Program	128	-	-	(1,021,173)	(1,021,173)
ESSER II - Supplemental - K-12 Emergency Relief Fund	129	-	-	(331,798)	(331,798)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,237,226)</u>	<u>\$ (3,237,226)</u>
ARP ACT - ESSER III					
CHIEF OF SCHOOLS					
ESSER III - Educational and Competitive After-School Robotics Grant Program	130	\$ -	\$ -	\$ (7,470)	\$ (7,470)
ACADEMIC ADVANCEMENT					
ESSER III - Career and Technical Education - Hospitality	131	-	-	(1,796)	(1,796)
ESSER III - Cyberbullying and Suicide Prevention Grants	132	-	-	(902,119)	(902,119)
ESSER III - District and Regional Support School Improvement/Leadership Grants	133	-	-	(52,533)	(52,533)
ESSER III - Grants for Identification and Location of Missing Students	134	-	-	(353,625)	(353,625)
ESSER III - Homeless II	135	-	-	(921,636)	(921,636)
ESSER III - IDEA 611 Grants to States	136	-	-	(1,364,747)	(1,364,747)
ESSER III - IDEA Preschool Grants	137	-	-	(51,672)	(51,672)
ESSER III - K-12 Emergency Relief Fund	138	-	-	(56,880,650)	(56,880,650)
ESSER III - Math Enrichment Programs	139	-	-	(677,995)	(677,995)
ESSER III - School Psychologist Grant	140	-	-	(7,816)	(7,816)
ESSER III - STEM Pilot Program	141	-	-	(48)	(48)
ESSER III - Summer Career Accelerator Program	142	-	-	(204,078)	(204,078)
HUMAN RESOURCES					
ESSER III - NBPTS Certification Fee Reimbursement Program	143	-	-	(27,356)	(27,356)
ESSER III - Principal Retention Supplements	144	-	-	(145,805)	(145,805)
TECHNOLOGY					
ESSER III - Gaggles Grants	145	-	-	(521,063)	(521,063)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (62,120,409)</u>	<u>\$ (62,120,409)</u>
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Cargill Global Partnership Fund	146	\$ -	\$ (2,670)	\$ -	\$ (2,670)
Hendrick Get Set Go Grant	147	-	(5,254)	-	(5,254)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHIEF OF SCHOOLS					
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	148	\$ -	\$ (22,801)	\$ -	\$ (22,801)
MSAP Project Elevate	149	-	-	(2,341,057)	(2,341,057)
MSAP Project Nexus	150	-	-	(1,020,252)	(1,020,252)
MSAP Synergy 2022	151	-	-	(1,810,177)	(1,810,177)
ACADEMIC ADVANCEMENT					
Title II - Supporting Effective Instruction	152	-	-	(396,948)	(396,948)
ACADEMICS					
ESEA Title I - Basic Program	153	-	-	(1,317,576)	(1,317,576)
ESEA Title I - School Improvement	154	-	-	(193,213)	(193,213)
ESEA Title IV - Student Support and Academic Enrichment (Part A)	155	-	-	(111,588)	(111,588)
Triangle Community Foundation	156	-	(49,394)	-	(49,394)
SPECIAL EDUCATION					
IDEA - Early Intervening Services	157	-	-	(148,422)	(148,422)
IDEA - Targeted Assistance for Preschool Federal Grant	158	-	-	(22,789)	(22,789)
IDEA Title VI-B Handicapped	159	-	-	(4,307,799)	(4,307,799)
IDEA Title VI-B - Preschool Handicapped	160	-	-	(33,830)	(33,830)
IDEA VI-B Special Needs Targeted Assistance	161	-	-	(26,544)	(26,544)
Medicaid Direct Services Reimbursement Program	162	-	-	(4,446,621)	(4,446,621)
STUDENT SERVICES					
ARPA Community Grant Program	163	-	-	(170,448)	(170,448)
Medicaid Administrative Outreach Program	164	-	-	(177,894)	(177,894)
NC Pre-K	165	-	(67,342)	-	(67,342)
Project Enlightenment - Self Support	166	-	(65,385)	-	(65,385)
COMMUNICATIONS					
Community Schools	167	-	175,860	-	175,860
CHILD NUTRITION					
Child Nutrition Services (CNS)	168	14,455	948,441	(12,008)	950,888
HUMAN RESOURCES					
Assistant Principal Intern - MSA Students	169	-	(80,633)	-	(80,633)
Tax Credit Co., LLC	170	-	(4,854)	-	(4,854)
Teacher and School Leaders (TSL) Grant	171	-	-	4,475,956	4,475,956
TECHNOLOGY					
E-Rate	172	-	(874,998)	-	(874,998)
School Connectivity	173	5,502,825	-	-	5,502,825
School Technology Fund	174	(1,036,592)	-	-	(1,036,592)
		<u>\$ 4,480,688</u>	<u>\$ (49,030)</u>	<u>\$ (12,061,210)</u>	<u>\$ (7,629,552)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	175	\$ -	\$ (52,298)	\$ -	\$ (52,298)
SCHOOLS					
AstraZeneca ACT on Health Equity	175	-	(25,000)	-	(25,000)
James and Devon Brown Charitable Fund	175	-	(7,387)	-	(7,387)
CHIEF OF SCHOOLS					
CIU Confucius Classroom	175	-	(21,022)	-	(21,022)
MSAP Cornerstone 2017	175	-	-	(278,227)	(278,227)
ACADEMICS					
Barnhill Family Foundation Ready4K	175	-	(10,000)	-	(10,000)
Carolina Panthers Charities	175	-	(47,500)	-	(47,500)
College Board - AP Summer Institute Scholarships	175	-	(1,259)	-	(1,259)
State Capital Infrastructure Fund (SCIF)	175	(459,817)	-	-	(459,817)
United Way Changing Generations/ Pathways to Progress	175	-	(13,392)	-	(13,392)
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	175	-	-	(400,608)	(400,608)
STUDENT SERVICES					
John Rex Endowment SEFEL Expansion Grant	175	-	(26,775)	-	(26,775)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Advanced Teaching Roles		(1,113,484)	-	-	(1,113,484)
Jeanes Fellows Program	175	-	(5,210)	-	(5,210)
Teaching Tolerance Educator Grant	175	-	(10,000)	-	(10,000)
CHILD NUTRITION					
COVID-19 Food Donation	175	-	(7,726)	-	(7,726)
Local Foods for Schools	175	-	-	(591,835)	(591,835)
No Kid Hungry	175	-	(713)	-	(713)
School Nutrition Equipment	175	-	-	(15,136)	(15,136)
		<u>\$ (1,573,301)</u>	<u>\$ (228,282)</u>	<u>\$ (1,285,806)</u>	<u>\$ (3,087,389)</u>
OPERATING BUDGET					
OPERATING BUDGET ADJUSTMENTS		<u>\$ 29,146,477</u>	<u>\$ 32,270,007</u>	<u>\$ (97,052,901)</u>	<u>\$ (35,636,417)</u>
CAPITAL BUILDING PROGRAM					
CAPITAL BUILDING PROGRAM	176	\$ -	\$ 30,574,018	\$ -	\$ 30,574,018
TOTAL BUDGET					
TOTAL BUDGET ADJUSTMENTS		<u>\$ 29,146,477</u>	<u>\$ 62,844,025</u>	<u>\$ (97,052,901)</u>	<u>\$ (5,062,399)</u>

**2024-
2025**

Organization

Board of Education

The Wake County Board of Education is the local governing body of the Wake County Public School System. Its nine members are currently elected from separate county districts.

The school board sets policy for the school system that is implemented by the superintendent and administrative staff. The board also adopts an annual budget proposal that includes its request for local funding from the Wake County Board of Commissioners as well as its plan for using state and federal funds. The school board does not have taxing authority.

The North Carolina State Board of Education, as legislated by the North Carolina General Assembly, provides statewide public school governance. The state is responsible for the majority of the district's funding as well as oversight of core academic curricula.



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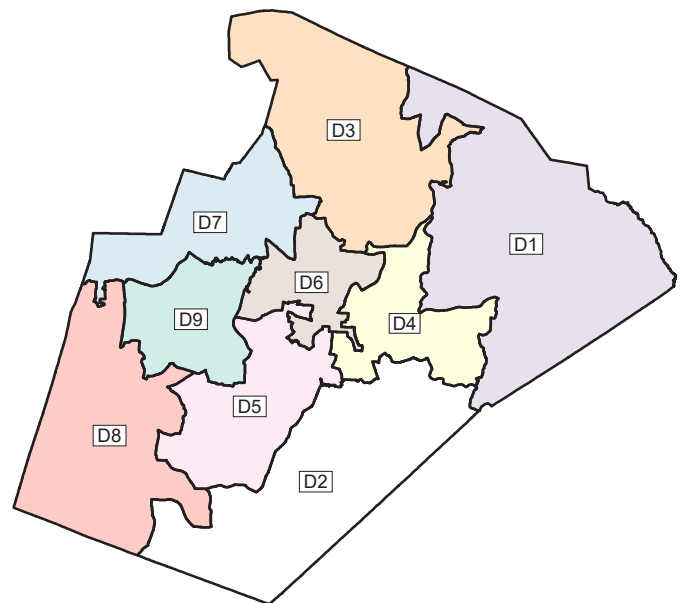


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Board of Education District Map



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

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

Board's 2023 Legislative Agenda

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



HIGH-QUALITY WORKFORCE

We ask lawmakers to improve student outcomes by ensuring all students have high-quality educators and high-quality support staff in their schools.

IMPROVE RECRUITMENT AND RETENTION BY:

1. Funding competitive salaries for all employees and removing salary compression
2. Reinstating advanced degree pay
3. Restoring Longevity pay
4. Expanding current benefits
5. Restoring retiree health coverage for employees hired after January 1, 2021

WHY? Funding is needed to ease the current staffing shortage and slow the pace of staff attrition that plagues our schools and impedes the learning and growth of our children.

FUND FULL-TIME, PERMANENT SUBSTITUTE TEACHERS

WHY? Building substitutes ensure learning continuity for students by easing the burden of teachers who use their planning time to cover teacher vacancies, shortages, and absences.

FULLY RESTORE THE TEACHING FELLOWS PROGRAM

WHY? The Teaching Fellows Program is a proven tactic to recruit new teachers to the profession. In addition, it creates a pathway for teachers of color to enter teaching. Research shows that students of color with at least one teacher of color do better on tests and are less likely to have disciplinary issues.



STUDENT WELL-BEING

We ask lawmakers to improve student outcomes by supporting programs that improve student disposition and well-being.

INCREASE INVESTMENTS IN SUPPORT PERSONNEL

WHY? In today's post-pandemic world, the need for additional funding to bring the state closer to the recommended ratios for support personnel has never been greater.

Students burdened by a barrage of social, emotional, and mental health issues need support to access learning.

School counselors, psychologists, social workers, and nurses improve student well-being, support student behavior, and improve academic performance.

MAINTAIN THE EXPANSION OF REDUCED-COST LUNCH BENEFITS FOR STUDENTS

WHY? Nutrition directly impacts students' academic performance and behavior in the classroom. Maintaining the expansion of reduced-cost lunch benefits provides students access to the food their bodies and minds need to learn.

INCREASE SCHOOL SAFETY FUNDING

WHY? We call for flexible funding to institute increased safety measures in schools and support school violence prevention efforts.

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

Board's 2023 Legislative Agenda

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



STUDENT OUTCOMES

We ask lawmakers to improve student outcomes by filling the funding gaps to ensure all children can access learning.

FULLY FUND THE NEEDS OF STUDENTS WITH DISABILITIES

WHY? Increased special education funding beyond 1993 levels ensures all students can access a sound and basic education and receive the necessary educational services.

INCREASE FUNDING FOR ACADEMICALLY AND INTELLECTUALLY GIFTED STUDENTS

WHY? Expanded AIG funding allows all gifted students to be identified, have their gifts nurtured, and ultimately excel in their intellectual and academic pursuits.

FUND EXTENDED LEARNING OPPORTUNITIES

WHY? Students need additional instruction and support to recover from the interrupted learning of the pandemic. Flexible state funding for schools will provide equitable extended learning opportunities for students.

FUND BROADBAND AND TECHNOLOGY SUPPORT PROFESSIONALS

WHY? Effective use of technology leverages the teacher's capacity, expands the classroom's physical boundaries to the world, and engages students in ways that other instructional tools cannot.

Schools and families need funding to improve broadband infrastructure and connectivity. Schools need funding to improve the technician-to-device ratio to ensure students and staff are not interrupted in learning and teaching.



LEGISLATIVE SUPPORT

We ask lawmakers to support legislation that provides public schools with the flexibility needed to serve students.

EXPAND K-3 CLASS SIZE WAIVERS

WHY? Without class-size waivers, students affected by the teacher shortage are taught by a substitute teacher instead of joining an existing class with a qualified teacher.

Expanding class-size waivers provides schools the flexibility they need to ensure the best learning environment for all students.

ALLOW SCHOOL CALENDAR FLEXIBILITY

WHY? Aligning the school calendar with community college calendars provides high school students with opportunities to take community college classes and complete exams before the winter break.

SUPPORT GUN SAFETY LEGISLATION

WHY? We call for lawmakers to pass a state statute requiring safe storage of firearms.



WCPSS Core Beliefs

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

#1 Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day.

#2 Every student is expected to learn, grow, and succeed while we 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, well-being, and student agency.

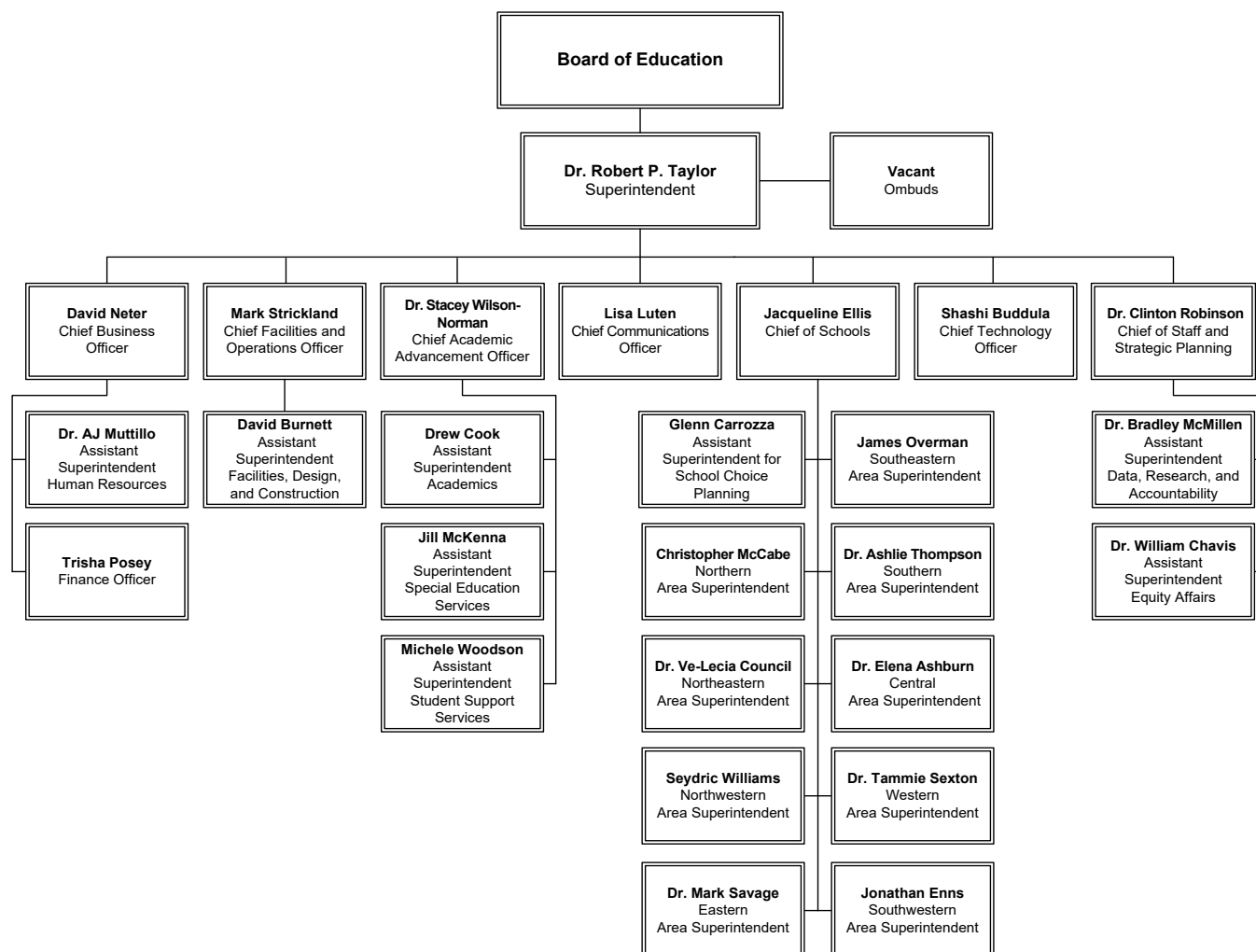
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

#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.

#7 All students and staff deserve to work in optimal learning environments supported by sufficient resources, well-maintained facilities, and sustainable operational systems.

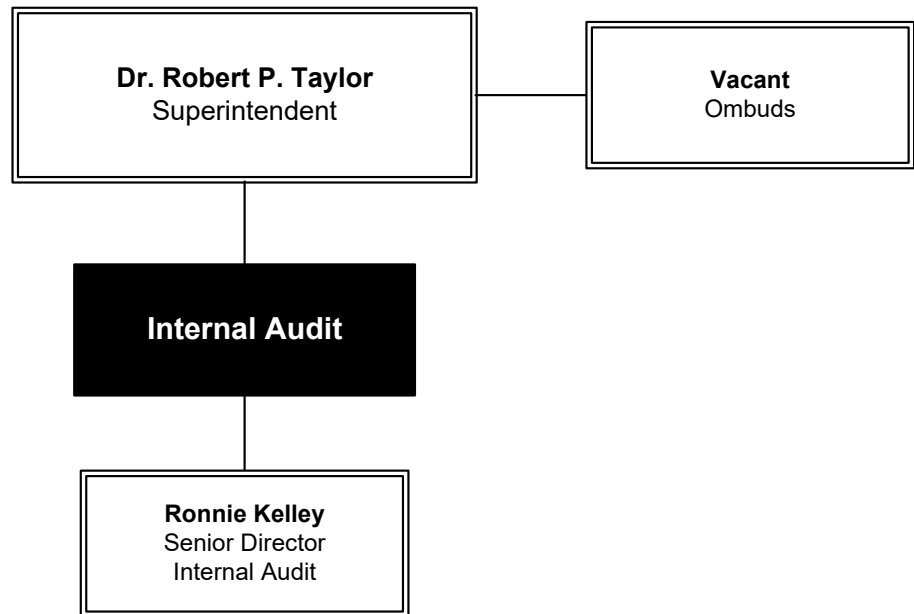
Organization Charts

BOARD OF EDUCATION

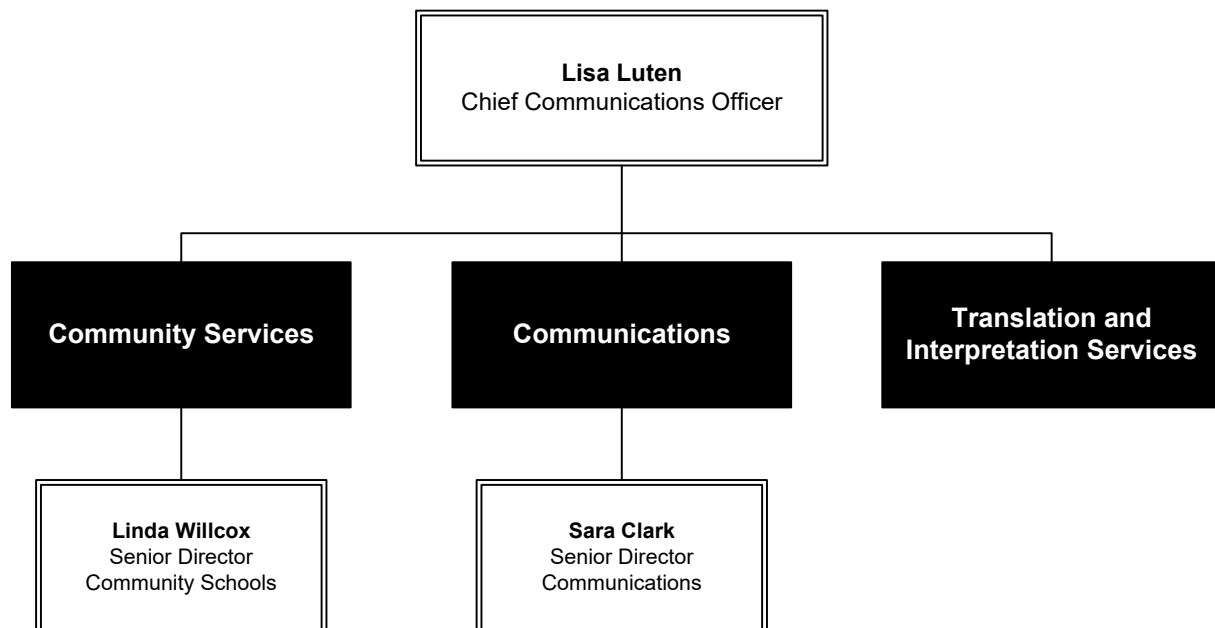


Organization Charts

SUPERINTENDENT'S OFFICE

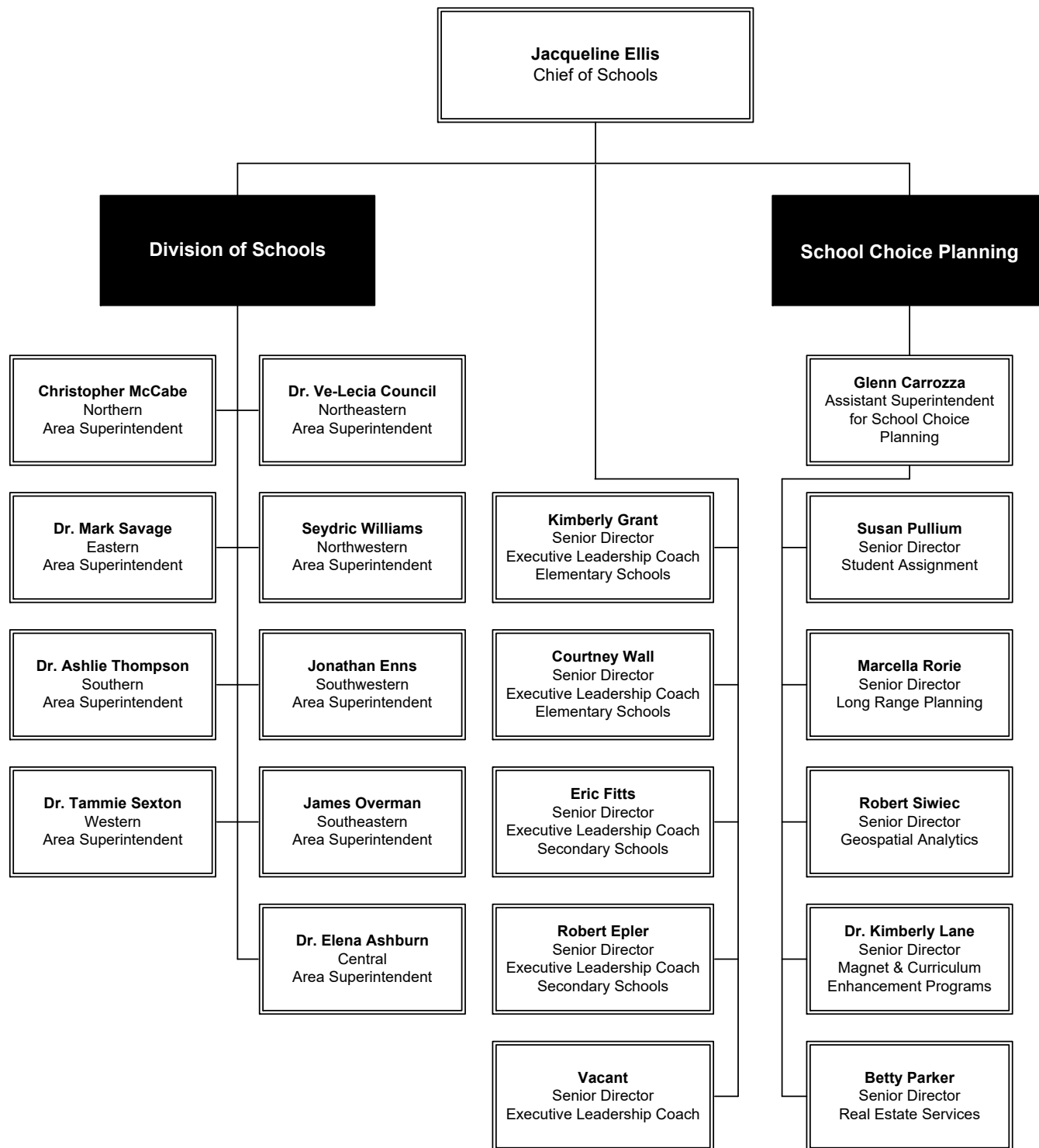


COMMUNICATIONS



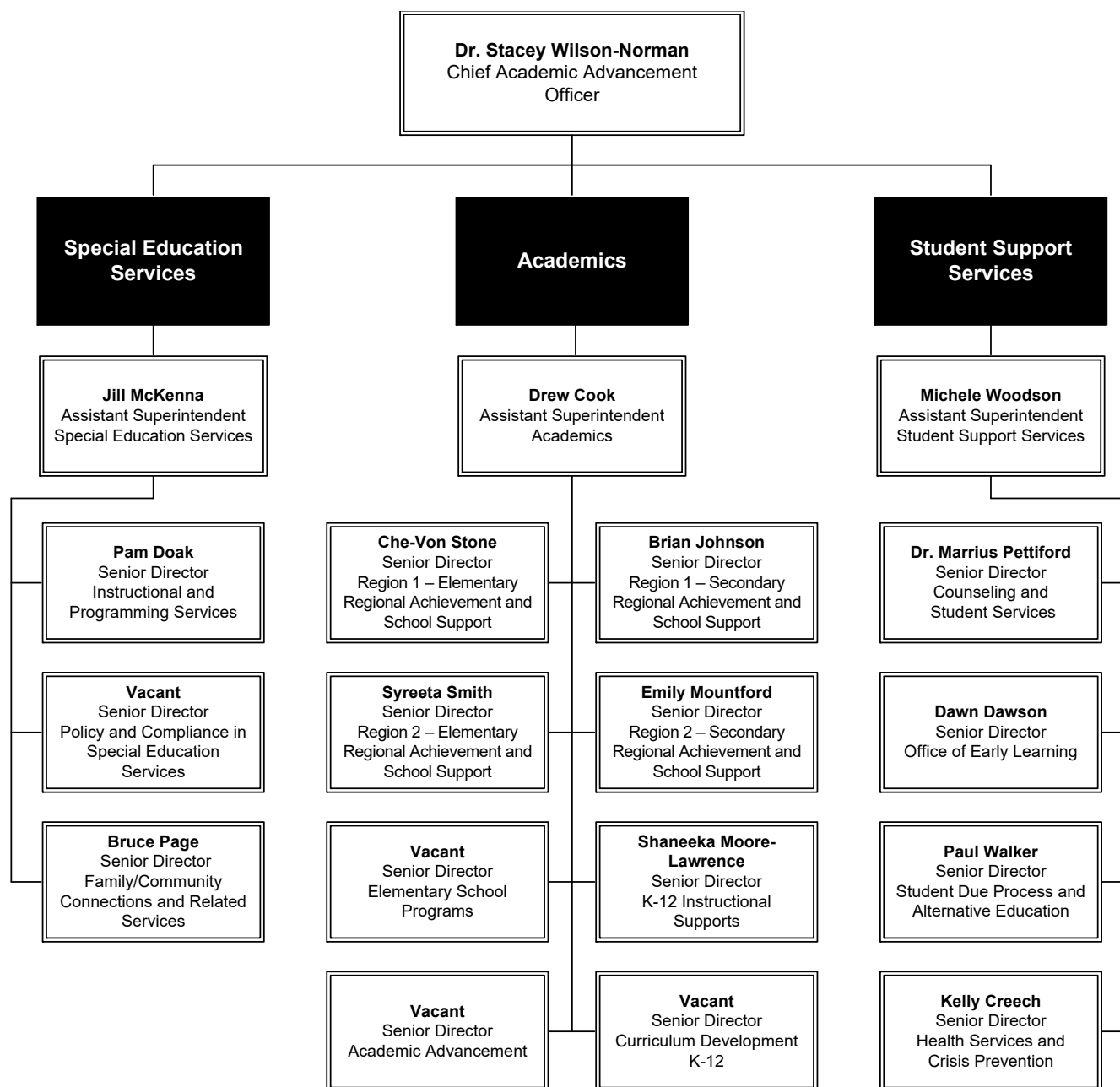
Organization Charts

CHIEF OF SCHOOLS



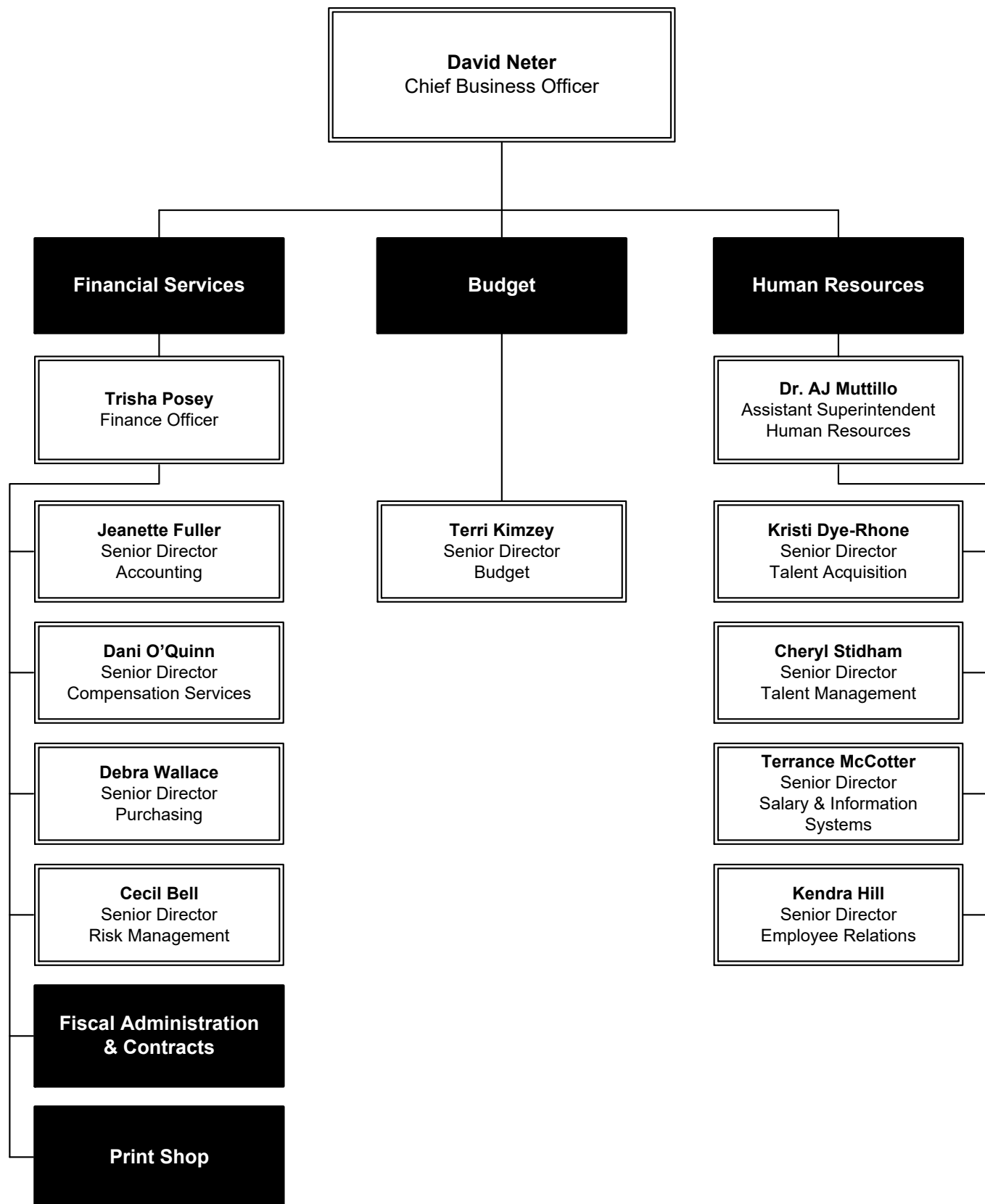
Organization Charts

ACADEMIC ADVANCEMENT



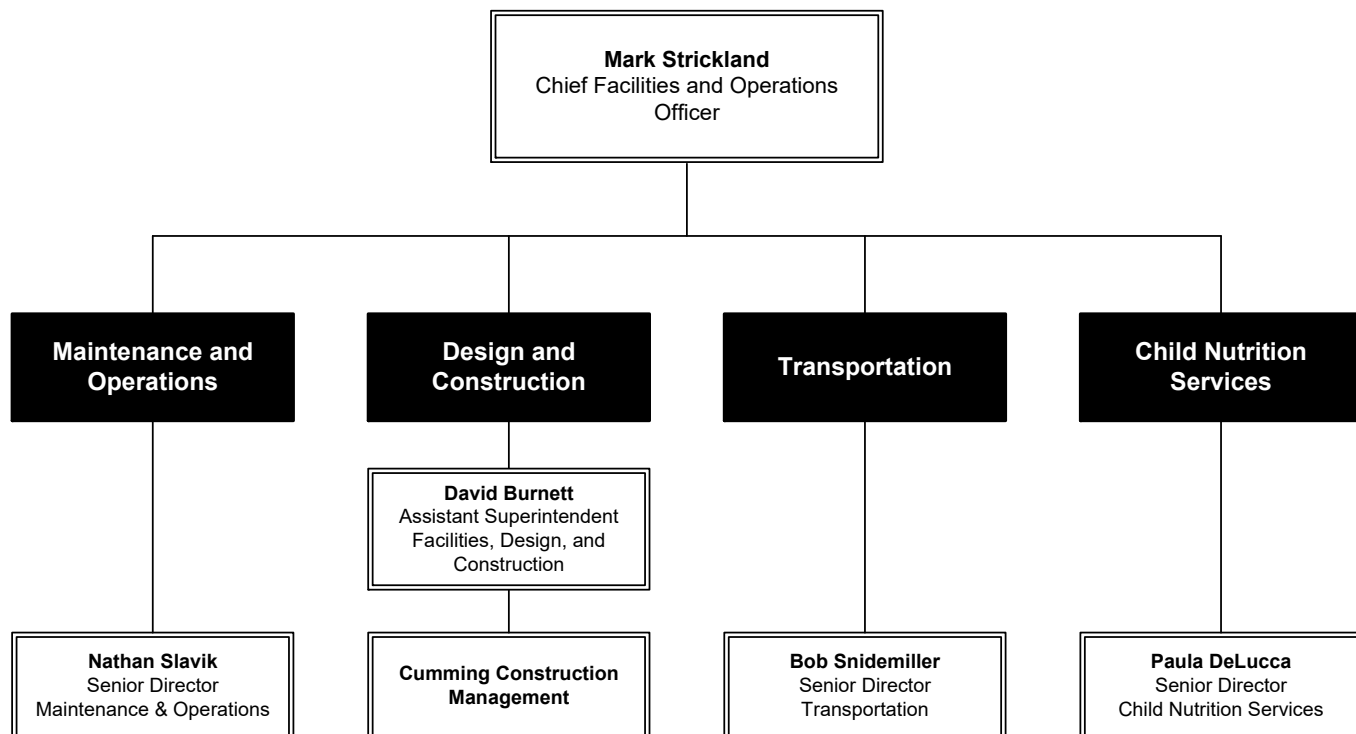
Organization Charts

ADMINISTRATIVE SERVICES

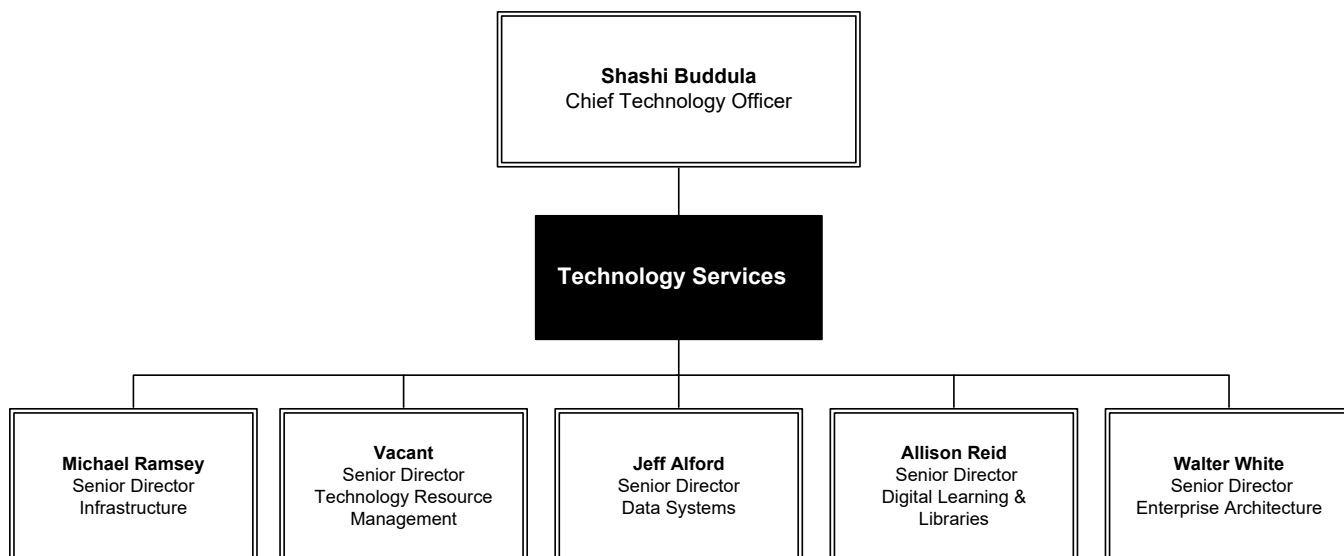


Organization Charts

FACILITIES AND OPERATIONS

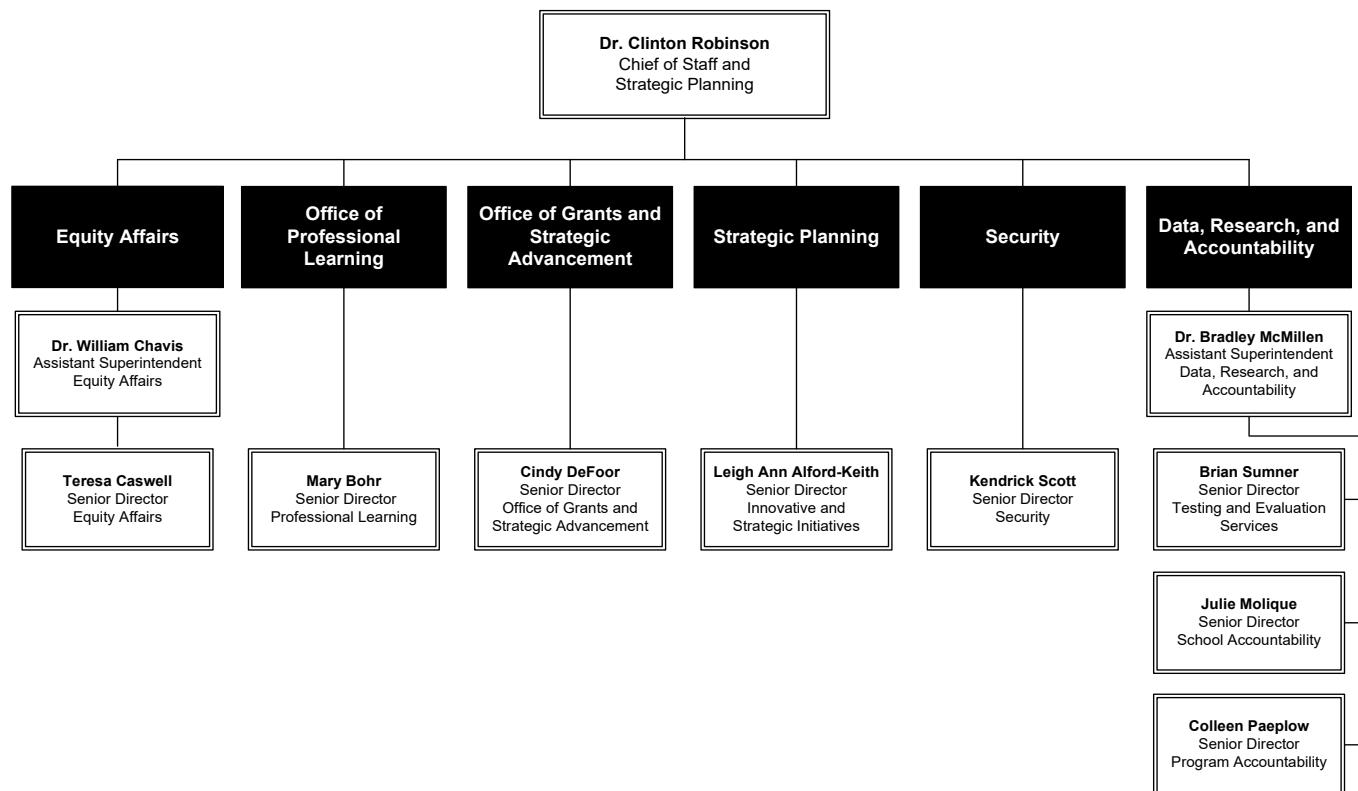


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

The board of education is a public school unit 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 to maintain good business practices, but we are not a business...

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the school budget and fiscal control financial policies enacted by the State of North Carolina. This information can be found in detail at https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter_115c.html.

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

School Budget and Fiscal Control Act § 115C-422 through § 115C-452

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

WCPSS has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2023. 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.

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

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

North Carolina General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/chart-accounts>.

Budget codes are used to provide details for each expenditure and source of revenue. There are seven components to a budget code each answering a different question about a transaction. The first four components (fund, purpose, program, and object) and the cost center are governed by NCDPI. WCPSS defines the level code, and the last component is reserved for future use.

EXPENDITURE APPROVALS

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

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

Primary Budget Managers	Secondary Budget Managers
Approve budget transactions and spending	Approve spending
Superintendents, Senior Directors, Directors, Principals, Systems Integrator	Senior Administrators, Administrators, Assistant Principals

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

Board of Education Policy 8101 provides guidelines for the amount of undesignated operating fund balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2023, is \$52.6 million which represents 8 percent of the 2023-24 county appropriation. Staff requested, and the board approved, Board Policy 8101 be waived to allow the unassigned fund balance in excess of 6 percent be maintained for future use.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

As the recipient of Wake County funds allocated for use in local public education, the Wake County Board of Education has the responsibility to use these funds efficiently and wisely. The board of education maintains an Undesignated Operating Fund Balance to address emergency funding needs and other generally one-time costs not included in the annual budget. In addition, the board of education may use Undesignated Operating Fund Balance as a funding source for the annual budget. Any use of the Undesignated Operating Fund Balance requires action by the board in a public meeting. Management of the Undesignated Operating Fund Balance is one component of effectively managing Wake County appropriated funds.

As a good business practice, the board of education sets the following limits on the Undesignated Operating Fund Balance:

- The board targets maintenance of an Undesignated Operating Fund Balance no greater than 6 percent of the subsequent year's county appropriation.
- The board will return to Wake County any Undesignated Operating Fund Balance in excess of the specified 6 percent target on an annual basis.
- The board will not use more than 50 percent of its July 1 Undesignated Operating Fund Balance to provide funding to the following year's annual budget.

	2022-23	2023-24	2024-25
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 27,926,893	\$ 29,075,624	\$ 32,396,095
Additional Appropriations	15,079,574	19,305,084	-
Current Expense Appropriated Fund Balance	\$ 43,006,467	\$ 48,380,708	\$ 32,396,095
<i>Unassigned Current Expense Fund Balance</i>	\$ 52,559,429		
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 47,321	\$ -	\$ -
Additional Appropriations	587,573	2,764,285	-
Capital Outlay Appropriated Fund Balance	\$ 634,894	\$ 2,764,285	\$ -
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 3,037,162		
<u>TOTAL</u>			
Appropriated July 1	\$ 27,974,214	\$ 29,075,624	\$ 32,396,095
Additional Appropriations	15,667,147	22,069,369	-
TOTAL APPROPRIATED	\$ 43,641,361	\$ 51,144,993	\$ 32,396,095
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 55,596,591		
<u>TOTAL</u>			
County Appropriation	\$ 594,253,045	\$ 644,262,316	\$ 702,606,499
Percent Increase	9%	8%	9%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	9%		

**2024-
2025**

Financial

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 469,863,767	\$ 480,001,261	\$ 10,137,494	
Career Technical Education - Months of Employment	56,775,795	58,246,076	1,470,281	
School Building Administration	39,979,932	41,699,991	1,720,059	
Instructional Support Personnel - Certified	32,922,326	33,959,535	1,037,209	
School Health Personnel	32,711,647	33,684,655	973,008	
K-5 Program Enhancement Teachers	25,912,466	26,608,101	695,635	
Subtotal Position Allotments	\$ 658,165,933	\$ 674,199,619	\$ 16,033,686	2%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 66,184,391	\$ 67,075,615	\$ 891,224	
Instructional Assistants	46,410,545	47,953,147	1,542,602	
Central Office Administration	3,619,755	3,723,065	103,310	
Classroom Materials/Instructional Supplies/ Equipment	-	8,299	8,299	
Subtotal Dollar Allotments	\$ 116,214,691	\$ 118,760,126	\$ 2,545,435	2%
Categorical Allotments				
Children with Disabilities	\$ 101,915,407	\$ 104,672,484	\$ 2,757,077	
Transportation of Pupils	73,101,578	77,049,767	3,948,189	
Limited English Proficiency	14,611,379	16,309,260	1,697,881	
Academically or Intellectually Gifted	7,937,344	8,168,005	230,661	
School Connectivity	-	5,502,825	5,502,825	
Principal and Teacher Performance Bonuses	4,391,985	4,391,985	-	
Career Technical Education - Program Support Funds	3,977,443	3,966,454	(10,989)	
Driver Training	3,609,034	3,421,106	(187,928)	
Literacy Intervention	3,279,449	3,279,449	-	
School Technology Fund	2,956,592	1,920,000	(1,036,592)	
Summer Reading Camps	1,607,406	1,607,406	-	
Career Technical Education - Credential Program Support	1,522,420	1,522,420	-	
Assistant Principal Intern - MSA Students	1,459,950	1,513,552	53,602	
Cooperative Innovative High Schools (CIHS)	1,201,908	1,260,000	58,092	
Children with Disabilities - Special Funds	1,172,752	1,172,752	-	
Third Grade Read to Achieve Teacher Bonus	1,104,158	1,104,158	-	
At-Risk Student Services/Alternative Programs	668,256	686,585	18,329	
Behavioral Support	250,000	256,988	6,988	
Advanced Teaching Roles	1,113,484	-	(1,113,484)	
Subtotal Categorical Allotments	\$ 225,880,545	\$ 237,805,196	\$ 11,924,651	5%

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 119,837,895	\$ 119,837,895	\$ -	
Dollars for Certified Personnel Conversions	24,435,959	25,069,400	633,441	
Non-Contributory Employee Benefits	11,298,660	11,298,660	-	
Highly Qualified NC Teaching Graduate	78,540	78,540	-	
NBPTS Educational Leave	22,821	22,821	-	
Subtotal Unallotted	\$ 155,673,875	\$ 156,307,316	\$ 633,441	<1%
Subtotal State Public School Fund	\$ 1,155,935,044	\$ 1,187,072,257	\$ 31,137,213	3%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 6,538,422	\$ 4,993,048	\$ (1,545,374)	
Professional Leave Paid by Outside Agencies	2,932	2,932	-	
State Capital Infrastructure Fund (SCIF)	459,817	-	(459,817)	
Subtotal Other State Allocations for Current Operations	\$ 7,001,171	\$ 4,995,980	\$ (2,005,191)	(29%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	\$ 688,632	\$ 688,632	\$ -	
Subtotal State Allocations Restricted to Capital Outlays	\$ 688,632	\$ 688,632	\$ -	0%
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 35,545	\$ 50,000	\$ 14,455	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 35,545	\$ 50,000	\$ 14,455	41%
TOTAL - STATE SOURCES	\$ 1,163,660,392	\$ 1,192,806,869	\$ 29,146,477	3%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 643,317,101	\$ 701,652,205	\$ 58,335,104	
County Funds for Crossroads Lease	945,215	954,294	9,079	
TOTAL - COUNTY APPROPRIATION	\$ 644,262,316	\$ 702,606,499	\$ 58,344,183	9%

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 13,271,486	\$ 13,447,346	\$ 175,860	
Before/After School Care	6,433,496	6,392,967	(40,529)	
Parking Fees	1,709,287	1,495,537	(213,750)	
Preschool	546,664	546,664	-	
Project Enlightenment - Self Support	193,601	128,216	(65,385)	
Summer Immersion Program	78,145	78,145	-	
Summer School Tuition	42,899	42,899	-	
Regular Tuition	34,868	34,868	-	
Print Shop	22,500	22,500	-	
Subtotal Tuition and Fees	\$ 22,332,946	\$ 22,189,142	\$ (143,804)	(1%)
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 14,156,316	\$ 15,285,558	\$ 1,129,242	
Supplemental Sales	8,000,000	8,000,000	-	
Breakfast Full Pay	1,968,267	1,500,000	(468,267)	
Catered Lunches	120,000	380,000	260,000	
Lunch Reduced	350,000	350,000	-	
Catered Supplements	300,000	200,000	(100,000)	
Suppers and Banquets	71,138	150,000	78,862	
Catered Breakfast	25,256	150,000	124,744	
Sales - Other	19,500	20,000	500	
Subtotal Sales Revenues - Child Nutrition	\$ 25,010,477	\$ 26,035,558	\$ 1,025,081	4%
Unrestricted				
Interest Earned on Investments	\$ 9,484,812	\$ 9,554,812	\$ 70,000	
Fines and Forfeitures	5,828,688	2,876,364	(2,952,324)	
E-Rate	1,629,236	754,238	(874,998)	
Rebates	300,000	300,000	-	
Donations - Principal/Teacher of the Year	86,232	86,232	-	
Donations - General Operations	77,298	25,000	(52,298)	
Donations - COVID-19 Food Donation	7,726	-	(7,726)	
Subtotal Unrestricted	\$ 17,413,992	\$ 13,596,646	\$ (3,817,346)	(22%)

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
Restricted				
NC Pre-K	\$ 5,002,735	\$ 4,935,393	\$ (67,342)	
Indirect Cost	7,758,448	4,508,448	(3,250,000)	
Parents as Teachers - Smart Start	750,642	750,642	-	
Central Carolina Teaching Initiative (CCTI Wake Durham)	494,979	494,979	-	
Wake County Universal Breakfast Appropriation	258,000	308,320	50,320	
Cellular Lease	255,000	255,000	-	
Assistant Principal Intern - MSA Students	226,343	145,710	(80,633)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	136,001	113,200	(22,801)	
Tax Credit Co., LLC	111,221	106,367	(4,854)	
Disposition of School Fixed Assets	100,000	100,000	-	
Positions on Loan	86,280	86,280	-	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	46,585	46,585	-	
Wake Ed Partnership - Summer STEM	30,846	30,846	-	
Professional Leave Paid by Outside Agencies	22,427	22,427	-	
Triangle Community Foundation	69,394	20,000	(49,394)	
Sprouting School Gardens Grant	15,000	15,000	-	
Cargill Global Partnership Fund	6,570	3,900	(2,670)	
Hendrick Get Set Go Grant	7,754	2,500	(5,254)	
Carolina Panthers Charities	47,500	-	(47,500)	
John Rex Endowment SEFEL Expansion Grant	26,775	-	(26,775)	
AstraZeneca ACT on Health Equity	25,000	-	(25,000)	
CIU Confucius Classroom	21,022	-	(21,022)	
United Way Changing Generations/Pathways to Progress	13,392	-	(13,392)	
Teaching Tolerance Educator Grant	10,000	-	(10,000)	
Barnhill Family Foundation Ready 4K	10,000	-	(10,000)	
James and Devon Brown Charitable Fund	7,387	-	(7,387)	
Jeanes Fellows Program	5,210	-	(5,210)	
College Board - AP Summer Institute Scholarships	1,259	-	(1,259)	
No Kid Hungry	713	-	(713)	
Subtotal Restricted	\$ 15,546,483	\$ 11,945,597	\$ (3,600,886)	(23%)

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 29,075,624	\$ 32,396,095	\$ 3,320,471	
Class Size Reserve	7,482,328	-	(7,482,328)	
Risk Management Premium and Deductibles	3,800,000	-	(3,800,000)	
Carryforward Purchase Orders	2,982,920	-	(2,982,920)	
Replacement Vehicles	1,660,000	-	(1,660,000)	
Textbooks and Digital Content Use	1,110,723	-	(1,110,723)	
Oracle Software, Support, and Implementation	914,800	-	(914,800)	
Tutoring Hub	675,000	-	(675,000)	
Capitalized Equipment for Oracle ERP Upgrade	514,302	-	(514,302)	
HELPS District Initiative	485,797	-	(485,797)	
Volunteer Background Checks	400,000	-	(400,000)	
Recruitment Advertising	350,000	-	(350,000)	
Superintendent's Transition Team	250,000	-	(250,000)	
Driver Education Fleet Vehicles	228,075	-	(228,075)	
Retesting and Readministration	206,855	-	(206,855)	
Employee Engagement Survey	200,000	-	(200,000)	
Before and After School Program Shortage	176,083	-	(176,083)	
ACTIVATE Platform	150,000	-	(150,000)	
Microsoft United Support Contract	125,000	-	(125,000)	
Salary Audit	98,964	-	(98,964)	
Mac Support	80,000	-	(80,000)	
Crossroads Branding Project	40,000	-	(40,000)	
Insurance Reimbursement - Baucom Elementary	37,400	-	(37,400)	
Startup Dollars - New Schools	33,707	-	(33,707)	
Leadership Development Materials	20,000	-	(20,000)	
External Cyber Security Review	20,000	-	(20,000)	
IT Network Monitoring Software	14,210	-	(14,210)	
Praxis and Tuition Reimbursement	7,500	-	(7,500)	
Web Application Firewalls	5,000	-	(5,000)	
Principal of the Year - Professional Learning Award Carryover	705	-	(705)	
Subtotal Fund Balance Appropriated	\$ 51,144,993	\$ 32,396,095	\$ (18,748,898)	(37%)
Fund Transfers				
Positions Funded by Individual School Accounts	\$ 788,323	\$ -	\$ (788,323)	
Subtotal Fund Transfers	\$ 788,323	\$ -	\$ (788,323)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 132,237,214	\$ 106,163,038	\$ (26,074,176)	(20%)

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA Title VI-B Handicapped	\$ 58,490,366	\$ 57,250,000	\$ (1,240,366)	
ESEA Title I - Basic Program	34,184,358	32,866,782	(1,317,576)	
Title II - Supporting Effective Instruction	8,017,910	7,620,962	(396,948)	
IDEA - Early Intervening Services	7,098,422	6,950,000	(148,422)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	3,772,584	3,660,996	(111,588)	
Title III - Language Acquisition	2,515,049	2,515,049	-	
Career Technical Education - Program Improvement	2,167,152	2,167,152	-	
ESEA Title I - School Improvement	877,328	684,115	(193,213)	
IDEA Title VI-B - Preschool Handicapped	713,830	680,000	(33,830)	
Title III - Language Acquisition - Significant Increase	133,478	133,478	-	
IDEA VI-B Special Needs Targeted Assistance	56,544	30,000	(26,544)	
IDEA - Targeted Assistance for Preschool Federal Grant	42,789	20,000	(22,789)	
Light the Way - Rethink Grant	2,653	2,653	-	
Children with Disabilities - Risk Pool	400,608	-	(400,608)	
School Nutrition Equipment	15,136	-	(15,136)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 118,488,207	\$ 114,581,187	\$ (3,907,020)	(3%)
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER II - Learning Loss Funding	\$ 1,562,805	\$ -	\$ (1,562,805)	
ESSER II - Summer Career Accelerator Program	1,021,173	-	(1,021,173)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	331,798	-	(331,798)	
ESSER II - Instructional Support Contract	321,450	-	(321,450)	
ESSER III - Summer Career Accelerator Programs	3,958,376	3,754,298	(204,078)	
ESSER III - Math Enrichment Programs	3,682,524	3,004,529	(677,995)	
ESSER III - Cyberbullying & Suicide Prevention Grants	1,340,484	438,365	(902,119)	
ESSER III - Homeless II	1,245,543	323,907	(921,636)	
ESSER III - Grants for Identification & Location of Missing Students	402,309	48,684	(353,625)	
ESSER III - Career & Technical Education - Hospitality	21,384	19,588	(1,796)	
ESSER III - School Psychologists Grant Program	10,210	2,394	(7,816)	
ESSER III - K-12 Emergency Relief Fund	77,298,666	-	(77,298,666)	
ESSER III - IDEA 611 Grants to States	1,364,747	-	(1,364,747)	
ESSER III - Gaggie Grants	521,063	-	(521,063)	
ESSER III - Principal Retention Supplements	145,805	-	(145,805)	

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
ESSER III - District and Regional Support School Improvement/Leadership Grants	\$ 52,533	\$ -	\$ (52,533)	
ESSER III - IDEA Preschool Grants	51,672	-	(51,672)	
ESSER III - NBPTS Certification Fee Reimbursement Program	27,356	-	(27,356)	
ESSER III - Educational and Competitive After-School Robotics Grant Program	7,470	-	(7,470)	
ESSER III - STEM Pilot Program	48	-	(48)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 93,367,416	\$ 7,591,765	\$ (85,775,651)	(92%)
Other Restricted Grants (Received directly)				
Teacher and School Leaders Grant	\$ 4,579,709	\$ 9,055,665	\$ 4,475,956	
Medicaid Direct Services Reimbursement Program	13,446,621	9,000,000	(4,446,621)	
MSAP Synergy	7,817,519	6,007,342	(1,810,177)	
MSAP Project Elevate	6,874,489	4,533,432	(2,341,057)	
MSAP Project Nexus	4,463,277	3,443,025	(1,020,252)	
Medicaid Administrative Outreach Program	3,781,896	2,606,335	(1,175,561)	
ARPA Community Grant Program	518,390	347,942	(170,448)	
Indian Education Act	51,567	51,567	-	
MSAP Cornerstone 2017	278,227	-	(278,227)	
Subtotal Other Restricted Grants (Received directly)	\$ 41,811,695	\$ 35,045,308	\$ (6,766,387)	(16%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 36,397,403	\$ 36,380,210	\$ (17,193)	
USDA Grants - Summer Feeding	700,000	700,000	-	
ROTC	566,484	566,484	-	
USDA Grants - Fresh Fruit and Vegetable	164,815	170,000	5,185	
Local Foods for Schools	591,835	-	(591,835)	
Subtotal Other Revenues - Restricted Grants	\$ 38,420,537	\$ 37,816,694	\$ (603,843)	(2%)
TOTAL - FEDERAL SOURCES	\$ 292,087,855	\$ 195,034,954	\$ (97,052,901)	(33%)
TOTAL OPERATING BUDGET				
OPERATING BUDGET	\$ 2,232,247,777	\$ 2,196,611,360	\$ (35,636,417)	(2%)
BUILDING PROGRAM				
BUILDING PROGRAM	\$ 1,184,872,414	\$ 1,215,446,432	\$ 30,574,018	3%
TOTAL BUDGET				
TOTAL BUDGET	\$ 3,417,120,191	\$ 3,412,057,792	\$ (5,062,399)	<1%

Revenues

Source of Income	Budget 2023-24	Proposed Budget 2024-25	Increase/ Decrease	% Change
State Sources	\$ 1,163,660,392	\$ 1,192,806,869	\$ 29,146,477	3%
County Appropriation	644,262,316	702,606,499	58,344,183	9%
Other Local Sources	132,237,214	106,163,038	(26,074,176)	(20%)
Federal Sources	292,087,855	195,034,954	(97,052,901)	(33%)
Operating Budget	\$ 2,232,247,777	\$ 2,196,611,360	\$ (35,636,417)	(2%)
Building Program	1,184,872,414	1,215,446,432	30,574,018	3%
Total Budget	\$ 3,417,120,191	\$ 3,412,057,792	\$ (5,062,399)	<1%

Budget by Object Code

Object Code	Budget 2023-24	Proposed Budget 2024-25				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 39,368,417	\$ 2,878,173	\$ 34,819,123	\$ 3,277,365	\$ 40,974,661	\$ 1,606,244	
School-Based Administrator	50,811,426	51,285,953	197,907	23,953	51,507,813	696,387	
Administrative Personnel	\$ 90,179,843	\$ 54,164,126	\$ 35,017,030	\$ 3,301,318	\$ 92,482,474	\$ 2,302,631	3%
Teacher	\$ 569,276,142	\$ 465,232,733	\$ 85,363,582	\$ 20,483,087	\$ 571,079,402	\$ 1,803,260	
Instructional Personnel - Certified	\$ 569,276,142	\$ 465,232,733	\$ 85,363,582	\$ 20,483,087	\$ 571,079,402	\$ 1,803,260	<1%
Instructional Support I - Regular Pay Scale	\$ 64,831,092	\$ 41,754,692	\$ 22,806,880	\$ 1,628,941	\$ 66,190,513	\$ 1,359,421	
Instructional Support II - Advanced Pay Scale	13,075,290	12,845,796	321,525	482,756	13,650,077	574,787	
Psychologist	8,793,013	7,117,290	2,012,854	6,060	9,136,204	343,191	
Instructional Facilitator	25,309,398	10,765,654	5,781,834	9,062,802	25,610,290	300,892	
Instructional Support Personnel - Certified	\$ 112,008,793	\$ 72,483,432	\$ 30,923,093	\$ 11,180,559	\$ 114,587,084	\$ 2,578,291	2%
Instructional Assistant (IA)	\$ 89,425,466	\$ 76,662,116	\$ 3,248,144	\$ 13,077,714	\$ 92,987,974	\$ 3,562,508	
Instructional Assistant - Other	1,532,239	1,578,207	-	-	1,578,207	45,968	
Tutor (within the instructional day)	55,216	-	17,153	4,165	21,318	(33,898)	
Braillist, Translator, Education Interpreter	1,704,011	1,012,991	512,976	222,491	1,748,458	44,447	
Therapist	6,538,307	6,124,794	97,292	1,372,787	7,594,873	1,056,566	
School-Based Specialist	1,293,831	38,913	888,747	94,041	1,021,701	(272,130)	
Monitor	3,755,418	3,854,967	12,732	-	3,867,699	112,281	
Non-Certified Instructor	5,192,283	65,574	5,422,396	15,101	5,503,071	310,788	
Instructional Support Personnel - Non-Certified	\$ 109,496,771	\$ 89,337,562	\$ 10,199,440	\$ 14,786,299	\$ 114,323,301	\$ 4,826,530	4%
Office Support	\$ 43,542,769	\$ 32,906,721	\$ 11,324,417	\$ 638,880	\$ 44,870,018	\$ 1,327,249	
Technician	4,507,026	28,184	4,532,374	71,552	4,632,110	125,084	
Administrative Specialist (Central Support)	6,086,084	770,053	5,390,867	120,790	6,281,710	195,626	
Technical & Administrative Support Personnel	\$ 54,135,879	\$ 33,704,958	\$ 21,247,658	\$ 831,222	\$ 55,783,838	\$ 1,647,959	3%
Substitute Teacher - Regular Teacher Absence	\$ 14,677,294	\$ 1,466,602	\$ 12,384,263	\$ 619,455	\$ 14,470,320	\$ (206,974)	
Substitute Teacher - Staff Development Absence	2,775,223	290,175	979,222	921,490	2,190,887	(584,336)	
Substitute - Non-Teaching	2,483,565	273,567	1,492,169	709,660	2,475,396	(8,169)	
IA Salary when Substituting (Staff Development Absence)	340,077	76,477	145,921	62,966	285,364	(54,713)	
IA Salary when Substituting (Regular Teacher Absence)	3,981,599	3,608,481	95,752	262,162	3,966,395	(15,204)	
Substitute Personnel	\$ 24,257,758	\$ 5,715,302	\$ 15,097,327	\$ 2,575,733	\$ 23,388,362	\$ (869,396)	(4%)

Budget by Object Code

Object Code	Budget 2023-24	Proposed Budget 2024-25				Increase/ Decrease	%
		State	Local	Federal	Total		
Driver	\$ 22,507,673	\$ 22,851,116	\$ 346,065	\$ 90,615	\$ 23,287,796	\$ 780,123	
Custodian	16,115,440	16,374,836	240,115	-	16,614,951	499,511	
Cafeteria Worker	13,594,265	37,968	3,809,409	11,544,376	15,391,753	1,797,488	
Skilled Trades	15,069,740	7,417,141	8,092,696	-	15,509,837	440,097	
Manager	10,154,327	774,988	10,206,831	-	10,981,819	827,492	
Work Study Student	18,800	-	15,500	-	15,500	(3,300)	
Day Care/Before/After School Care Staff	1,583,950	-	1,556,534	-	1,556,534	(27,416)	
Operational Support Personnel	\$ 79,044,195	\$ 47,456,049	\$ 24,267,150	\$ 11,634,991	\$ 83,358,190	\$ 4,313,995	5%
Bonus Pay (not subject to retirement)	\$ 7,151,655	\$ 5,140,583	\$ 2,011,072	\$ -	\$ 7,151,655	\$ -	
Supplement/Supplementary Pay	152,058,530	6,882,148	137,448,643	6,105,154	150,435,945	(1,622,585)	
Employee Allowances Taxable	212,262	-	212,261	-	212,261	(1)	
Bonus Pay (subject to retirement)	6,277,350	127,000	-	-	127,000	(6,150,350)	
Longevity Pay	4,011,418	2,381,402	1,468,464	123,522	3,973,388	(38,030)	
Bonus Leave Payoff	243,151	201,661	41,396	-	243,057	(94)	
Salary Differential	62,709	46,289	15,740	-	62,029	(680)	
Annual Leave Payoff	7,856,530	5,936,684	1,881,114	561	7,818,359	(38,171)	
Short Term Disability Payment (first six months)	564,785	454,077	70,054	-	524,131	(40,654)	
Supplementary & Benefits - Related Pay	\$ 178,438,390	\$ 21,169,844	\$ 143,148,744	\$ 6,229,237	\$ 170,547,825	\$ (7,890,565)	(4%)
Curriculum Development Pay	\$ 547,518	\$ 125,488	\$ 225,409	\$ 118,849	\$ 469,746	\$ (77,772)	
Additional Responsibility Stipend	24,925,298	85,000	21,115,698	525,947	21,726,645	(3,198,653)	
Mentor Pay Stipend	446,296	9,650	436,646	-	446,296	-	
Planning Period Stipend	490,220	1,733	5,754	-	7,487	(482,733)	
Staff Development Participant Pay	1,824,019	1,086,276	187,151	401,411	1,674,838	(149,181)	
Staff Development Instructor	152,605	39,687	112,275	-	151,962	(643)	
Tutorial Pay	2,934,987	103,865	679,531	2,044,770	2,828,166	(106,821)	
Overtime Pay	4,011,268	708,270	2,494,445	-	3,202,715	(808,553)	
Extra Duty Pay	\$ 35,332,211	\$ 2,159,969	\$ 25,256,909	\$ 3,090,977	\$ 30,507,855	\$ (4,824,356)	(14%)
SALARIES TOTAL	\$ 1,252,169,982	\$ 791,423,975	\$ 390,520,933	\$ 74,113,423	\$ 1,256,058,331	\$ 3,888,349	<1%

Budget by Object Code

Object Code	Budget 2023-24	Proposed Budget 2024-25				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 93,455,433	\$ 58,860,250	\$ 29,333,060	\$ 5,659,714	\$ 93,853,024	\$ 397,591	
Federal Insurance Compensation Act	\$ 93,455,433	\$ 58,860,250	\$ 29,333,060	\$ 5,659,714	\$ 93,853,024	\$ 397,591	<1%
Employer's Retirement Cost	\$ 300,085,374	\$ 185,017,398	\$ 88,059,137	\$ 17,241,722	\$ 290,318,257	\$ (9,767,117)	
Other Retirement Cost	9,399	-	9,399	-	9,399	-	
Retirement Benefits	\$ 300,094,773	\$ 185,017,398	\$ 88,068,536	\$ 17,241,722	\$ 290,327,656	\$ (9,767,117)	(3%)
Employer's Hospitalization Insurance Cost	\$ 129,326,612	\$ 102,210,224	\$ 35,972,544	\$ 7,460,697	\$ 145,643,465	\$ 16,316,853	
Employer's Workers' Compensation Insurance Cost	2,958,351	-	2,477,731	323,374	2,801,105	(157,246)	
Employer's Unemployment Insurance Cost	571,048	-	571,048	-	571,048	-	
Employer's Dental Insurance Cost	5,531,794	188,631	5,074,405	308,834	5,571,870	40,076	
Insurance Benefits	\$ 138,387,805	\$ 102,398,855	\$ 44,095,728	\$ 8,092,905	\$ 154,587,488	\$ 16,199,683	12%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 531,938,011	\$ 346,276,503	\$ 161,497,324	\$ 30,994,341	\$ 538,768,168	\$ 6,830,157	1%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,784,107,993	\$ 1,137,700,478	\$ 552,018,257	\$ 105,107,764	\$ 1,794,826,499	\$ 10,718,506	1%
Percent of Operating Budget	80%	95%	68%	54%	82%		
PURCHASED SERVICES							
Contracted Services	\$ 58,655,242	\$ 4,485,427	\$ 22,045,039	\$ 21,432,698	\$ 47,963,164	\$ (10,692,078)	
Workshop Expenses	12,604,671	1,421,165	2,907,272	6,481,032	10,809,469	(1,795,202)	
Marketing Costs*	987,658	19,927	413,510	277,387	710,824	(276,834)	
Commercial Driver's License Medical Exam Expenses	40,799	40,000	520	-	40,520	(279)	
Psychological Contract Services	139,805	-	66,805	64,000	130,805	(9,000)	
Speech and Language Contract Services	3,347,422	-	1,180,752	3,675,000	4,855,752	1,508,330	
Other Professional/Technical Contract Services	3,733,991	3,729,213	4,699	-	3,733,912	(79)	
Professional and Technical Services	\$ 79,509,588	\$ 9,695,732	\$ 26,618,597	\$ 31,930,117	\$ 68,244,446	\$ (11,265,142)	(14%)

*Effective July 1, 2023, the North Carolina Department of Public Instruction changed advertising costs to marketing costs and changed the description of printing and binding to indicate that printing and binding for marketing purposes belong with marketing costs and printing and binding not for marketing purposes belong in supplies and materials.

Budget by Object Code

Object Code	Budget 2023-24	Proposed Budget 2024-25				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 30,295,376	\$ -	\$ 30,722,604	\$ -	\$ 30,722,604	\$ 427,228	
Public Utilities - Natural Gas	3,891,998	-	3,945,402	-	3,945,402	53,404	
Public Utilities - Water and Sewer	4,386,910	-	4,436,753	-	4,436,753	49,843	
Waste Management	1,765,907	-	1,783,200	-	1,783,200	17,293	
Contracted Repairs and Maintenance - Land/Buildings	33,749,996	-	30,769,645	-	30,769,645	(2,980,351)	
Contracted Repairs and Maintenance - Equipment	501,152	-	467,418	-	467,418	(33,734)	
Rentals/Leases	11,713,458	63,682	10,668,996	98,862	10,831,540	(881,918)	
Other Property Services	99,128	-	99,128	-	99,128	-	
Property Services	\$ 86,403,925	\$ 63,682	\$ 82,893,146	\$ 98,862	\$ 83,055,690	\$ (3,348,235)	(4%)
Pupil Transportation - Contracted	\$ 19,795,492	\$ 18,130,643	\$ 3,437,787	\$ 431,370	\$ 21,999,800	\$ 2,204,308	
Travel Reimbursement	1,088,013	30,072	728,388	256,938	1,015,398	(72,615)	
Field Trips	1,019,913	103,272	260,361	537,610	901,243	(118,670)	
Transportation Services	\$ 21,903,418	\$ 18,263,987	\$ 4,426,536	\$ 1,225,918	\$ 23,916,441	\$ 2,013,023	9%
Telephone	\$ 85,023	\$ -	\$ 86,512	\$ -	\$ 86,512	\$ 1,489	
Postage	433,637	884	251,314	30,214	282,412	(151,225)	
Telecommunications Services	1,633,761	-	786,819	-	786,819	(846,942)	
Mobile Communication Costs	868,780	4,800	579,150	47,000	630,950	(237,830)	
Other Communication Services	114	-	114	-	114	-	
Communications	\$ 3,021,315	\$ 5,684	\$ 1,703,909	\$ 77,214	\$ 1,786,807	\$ (1,234,508)	(41%)
Tuition Reimbursements	\$ 3,023,829	\$ 2,219,783	\$ 22,306	\$ 500,844	\$ 2,742,933	\$ (280,896)	
Employee Education Reimbursements	864,940	-	27,440	830,000	857,440	(7,500)	
Certification/Licensing Fees	319,517	-	227,739	49,650	277,389	(42,128)	
Tuition	\$ 4,208,286	\$ 2,219,783	\$ 277,485	\$ 1,380,494	\$ 3,877,762	\$ (330,524)	(8%)
Membership Dues and Fees	\$ 702,322	\$ 70,549	\$ 482,172	\$ 91,434	\$ 644,155	\$ (58,167)	
Bank Service Fees	3,750	-	3,750	-	3,750	-	
Assessments/Penalties	112,615	5,389	104,026	-	109,415	(3,200)	
Dues and Fees	\$ 818,687	\$ 75,938	\$ 589,948	\$ 91,434	\$ 757,320	\$ (61,367)	(7%)
Liability Insurance	\$ 2,954,430	\$ -	\$ 3,399,430	\$ -	\$ 3,399,430	\$ 445,000	
Vehicle Liability Insurance	546,110	155,304	458,306	-	613,610	67,500	
Property Insurance	5,100,945	-	6,238,545	-	6,238,545	1,137,600	
Judgments Against the Local School Administrative Unit	525,865	-	525,865	-	525,865	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	180,446	-	190,049	-	190,049	9,603	
Other Insurance and Judgments	26,167	11,167	15,000	-	26,167	-	
Insurance and Judgments	\$ 9,341,973	\$ 166,471	\$ 10,835,205	\$ -	\$ 11,001,676	\$ 1,659,703	18%

Budget by Object Code

Object Code	Budget 2023-24	Proposed Budget 2024-25				Increase/ Decrease	%
		State	Local	Federal	Total		
Debt Service - Principal	\$ 1,120,437	\$ 688,632	\$ 431,805	\$ -	\$ 1,120,437	\$ -	
Debt Service - Interest	210,692	-	210,692	-	210,692	-	
Debt Services	\$ 1,331,129	\$ 688,632	\$ 642,497	\$ -	\$ 1,331,129	-	0%
Indirect Cost	\$ 8,823,976	\$ -	\$ 1,395,268	\$ 6,111,852	\$ 7,507,120	\$ (1,316,856)	
Unbudgeted Funds	38,485,654	-	5,459,660	18,502,728	23,962,388	(14,523,266)	
Other Administrative Costs	\$ 47,309,630	\$ -	\$ 6,854,928	\$ 24,614,580	\$ 31,469,508	\$ (15,840,122)	(33%)
PURCHASED SERVICES TOTAL	\$ 253,847,951	\$ 31,179,909	\$ 134,842,251	\$ 59,418,619	\$ 225,440,779	\$ (28,407,172)	(11%)
<i>Percent of Operating Budget</i>	<i>11%</i>	<i>3%</i>	<i>17%</i>	<i>30%</i>	<i>10%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 42,559,374	\$ 9,356,245	\$ 26,483,003	\$ 6,407,530	\$ 42,246,778	\$ (312,596)	
State Textbooks	6,117,381	-	1,000	-	1,000	(6,116,381)	
Other Textbooks	257,778	257,334	-	-	257,334	(444)	
Library Books	722,000	3,900	28,519	288,085	320,504	(401,496)	
Computer Software & Supplies	12,071,367	3,772,292	5,940,612	2,911,134	12,624,038	552,671	
School and Office Supplies	\$ 61,727,900	\$ 13,389,771	\$ 32,453,134	\$ 9,606,749	\$ 55,449,654	\$ (6,278,246)	(10%)
Fuel for Facilities	\$ 214,030	\$ -	\$ 217,590	\$ -	\$ 217,590	\$ 3,560	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	13,356,433	65,855	12,246,854	-	12,312,709	(1,043,724)	
Gas/Diesel Fuel	7,753,554	5,881,965	1,866,439	-	7,748,404	(5,150)	
Oil	246,926	-	246,926	-	246,926	-	
Tires and Tubes	717,086	-	716,060	-	716,060	(1,026)	
Operational Supplies	\$ 22,288,029	\$ 5,947,820	\$ 15,293,869	\$ -	\$ 21,241,689	\$ (1,046,340)	(5%)
Food Purchases	\$ 19,725,775	\$ 5,000	\$ 468,402	\$ 14,174,473	\$ 14,647,875	\$ (5,077,900)	
Food Processing Supplies	3,714,136	-	-	3,000,000	3,000,000	(714,136)	
Other Food Purchases	541,422	5,450	18,445	15,000	38,895	(502,527)	
Food Supplies	\$ 23,981,333	\$ 10,450	\$ 486,847	\$ 17,189,473	\$ 17,686,770	\$ (6,294,563)	(26%)
Furniture and Equipment - Inventoried	\$ 3,001,211	\$ 217,618	\$ 145,144	\$ 1,395,595	\$ 1,758,357	\$ (1,242,854)	
Computer Equipment - Inventoried	13,362,337	301,662	2,676	1,056,954	1,361,292	(12,001,045)	
Non-Capitalized Equipment	\$ 16,363,548	\$ 519,280	\$ 147,820	\$ 2,452,549	\$ 3,119,649	\$ (13,243,899)	(81%)
SUPPLIES AND MATERIALS TOTAL	\$ 124,360,810	\$ 19,867,321	\$ 48,381,670	\$ 29,248,771	\$ 97,497,762	\$ (26,863,048)	(22%)
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>2%</i>	<i>6%</i>	<i>15%</i>	<i>4%</i>		

Budget by Object Code

Proposed Budget 2024-25							
Object Code	Budget 2023-24	State	Local	Federal	Total	Increase/ Decrease	%
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 603,829	\$ -	\$ 31,200	\$ -	\$ 31,200	\$ (572,629)	
Building Contracts	\$ 603,829	\$ -	\$ 31,200	\$ -	\$ 31,200	\$ (572,629)	(95%)
Purchase of Furniture and Equipment - Capitalized	\$ 2,161,993	\$ 65,781	\$ 580,115	\$ 1,056,300	\$ 1,702,196	\$ (459,797)	
Purchase of Computer Hardware - Capitalized	484,736	3,647,825	-	-	3,647,825	3,163,089	
Equipment	\$ 2,646,729	\$ 3,713,606	\$ 580,115	\$ 1,056,300	\$ 5,350,021	\$ 2,703,292	102%
Purchase of Vehicles	\$ 2,492,819	\$ 345,495	\$ 21,311	\$ 200,000	\$ 566,806	\$ (1,926,013)	
License and Title Fees	112,597	60	109,037	3,500	112,597	-	
Vehicles	\$ 2,605,416	\$ 345,555	\$ 130,348	\$ 203,500	\$ 679,403	\$ (1,926,013)	(74%)
CAPITAL OUTLAY TOTAL	\$ 5,855,974	\$ 4,059,161	\$ 741,663	\$ 1,259,800	\$ 6,060,624	\$ 204,650	3%
Percent of Operating Budget	<1%	<1%	<1%	1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 64,075,049	\$ -	\$ 72,785,696	\$ -	\$ 72,785,696	\$ 8,710,647	
TRANSFERS TOTAL	\$ 64,075,049	\$ -	\$ 72,785,696	\$ -	\$ 72,785,696	\$ 8,710,647	14%
Percent of Operating Budget	3%	0%	9%	0%	3%		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	\$ 2,232,247,777	\$ 1,192,806,869	\$ 808,769,537	\$ 195,034,954	\$ 2,196,611,360	\$ (35,636,417)	(2%)
BUILDING PROGRAM							
BUILDING PROGRAM	\$ 1,184,872,414	\$ -	\$ 1,215,446,432	\$ -	\$ 1,215,446,432	\$ 30,574,018	3%
TOTAL BUDGET							
TOTAL BUDGET	\$ 3,417,120,191	\$ 1,192,806,869	\$ 2,024,215,969	\$ 195,034,954	\$ 3,412,057,792	\$ (5,062,399)	<1%

Staff Budget

	Months of Employment					
	2023-24	2024-25			Increase/	
	Total	State	Local	Federal	Total	Decrease
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	36.00	48.00		84.00	0.00
Director and/or Supervisor	5,763.00	168.00	5,293.30	325.70	5,787.00	24.00
Principal/Headmaster	2,370.00	2,400.00	10.00		2,410.00	40.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,434.00	4,432.50	10.50	4.00	4,447.00	13.00
Other Assistant Principal Assignment	347.00	347.00			347.00	0.00
Assistant Superintendent	216.00	84.00	132.00		216.00	0.00
	13,238.00	7,491.50	5,493.80	329.70	13,315.00	77.00
Instructional Personnel - Certified						
Teacher	112,936.99	84,801.63	20,560.36	4,587.00	109,948.99	(2,988.00)
Interim Teacher (paid at non-certified rate)	65.00	30.00	35.00		65.00	0.00
Teacher - ROTC	180.00	72.00	13.50	94.50	180.00	0.00
Teacher - VIF	1,564.00	1,564.00			1,564.00	0.00
Extended Contracts	87.50	3.50	84.00		87.50	0.00
	114,833.49	86,471.13	20,692.86	4,681.50	111,845.49	(2,988.00)
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	12,516.00	7,398.70	4,678.90	310.40	12,388.00	(128.00)
Instructional Support II - Advanced Pay Scale	2,255.50	2,143.50	58.00	88.00	2,289.50	34.00
Psychologist	1,466.50	1,090.00	375.50	1.00	1,466.50	0.00
Instructional Facilitator	4,432.50	1,703.00	1,068.50	1,626.00	4,397.50	(35.00)
	20,670.50	12,335.20	6,180.90	2,025.40	20,541.50	(129.00)
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	28,024.30	23,103.00	1,409.80	3,773.50	28,286.30	262.00
Interpreter, Braillist, Translator, Education Interpreter	441.00	347.00	34.00	60.00	441.00	0.00
Therapist	985.00	889.00	24.00	204.00	1,117.00	132.00
School-Based Specialist	499.00		404.00	12.00	416.00	(83.00)
Monitor	1,819.00	1,819.00			1,819.00	0.00
Non-Certified Instructor	2,044.00		2,058.00		2,058.00	14.00
	34,286.30	26,632.00	3,929.80	4,049.50	34,611.30	325.00
Technical and Administrative Support Personnel						
Office Support	12,559.56	9,072.61	3,400.15	139.80	12,612.56	53.00
Technician	900.00	6.00	876.00	18.00	900.00	0.00
Administrative Specialist (Central Support)	1,212.00	156.00	1,032.00	24.00	1,212.00	0.00
	14,671.56	9,234.61	5,308.15	181.80	14,724.56	53.00

Staff Budget

	Months of Employment					Increase/ Decrease
	2023-24	2024-25				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	9,657.80	9,657.80	84.00		9,741.80	84.00
Custodian	4,816.20	4,816.20			4,816.20	0.00
Cafeteria Worker	5,958.50		5,986.50		5,986.50	28.00
Skilled Trades	4,404.00	1,980.00	2,424.00		4,404.00	0.00
Manager	2,808.00	192.00	2,630.00		2,822.00	14.00
	27,644.50	16,646.00	11,124.50	0.00	27,770.50	126.00
Total Months of Employment	225,344.35	158,810.44	52,730.01	11,267.90	222,808.35	(2,536.00)
Months Assigned Directly to Schools	186,254.01	136,135.28	38,116.73	9,202.00	183,454.01	(2,800.00)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	16,883.70	13,069.20	3,898.50		16,967.70	84.00
Academic Advancement	9,110.08	5,874.20	2,107.48	1,294.40	9,276.08	166.00
Technology Services	744.00	120.00	624.00		744.00	0.00
	26,737.78	19,063.40	6,629.98	1,294.40	26,987.78	250.00
School-Based Months	212,991.79	155,198.68	44,746.71	10,496.40	210,441.79	(2,550.00)
	95%				94%	
Central Services Months						
Facilities and Operations	3,360.00	1,470.00	1,890.00		3,360.00	0.00
Administrative Services	2,673.56	1,063.56	1,576.00	48.00	2,687.56	14.00
Academic Advancement	2,587.00	502.20	1,649.30	435.50	2,587.00	0.00
Technology Services	1,224.00	60.00	1,152.00	12.00	1,224.00	0.00
Chief of Schools	1,020.00	276.00	552.00	192.00	1,020.00	0.00
Chief of Staff and Strategic Planning	888.00	120.00	684.00	84.00	888.00	0.00
Communications	480.00	84.00	396.00		480.00	0.00
Superintendent's Office	120.00	36.00	84.00		120.00	0.00
Central Services Months	12,352.56	3,611.76	7,983.30	771.50	12,366.56	14.00
	5%				6%	
Total Months of Employment	225,344.35	158,810.44	52,730.01	11,267.90	222,808.35	(2,536.00)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Administrative Personnel				
<i>Director and/or Supervisor</i>				
112	Behavioral Health Supports	144.00	(144.00)	0.00
123	Senior Administrator - Investigations - Employee Relations	12.00		12.00
124	Senior Administrator - Performance Concerns - Employee Relations	12.00		12.00
125	Senior Administrator - Talent Acquisition	12.00		12.00
138	ESSER III - K-12 Emergency Relief Fund		(12.00)	(12.00)
		0.00	180.00	(156.00)
				24.00
<i>Principal/Headmaster</i>				
75	School-Based Administrators	12.00		12.00
78	New Schools - Early Hires and Professional Learning	20.00	10.00	30.00
118	One-Time Costs in 2023-24		(2.00)	(2.00)
		32.00	8.00	0.00
				40.00
<i>Assistant Principal (non-teaching)</i>				
74	School Calendar Change		1.00	1.00
75	School-Based Administrators	3.00	9.00	12.00
		3.00	10.00	0.00
				13.00
	Subtotal - Administrative Personnel	35.00	198.00	(156.00)
				77.00
Instructional Personnel - Certified				
<i>Teacher</i>				
74	School Calendar Change		5.00	5.00
79	Wake Early College of Information and Biotechnologies		10.00	10.00
80	Academically or Intellectually Gifted (AIG) Teacher	3.00	9.00	12.00
82	Intervention Teacher		11.00	11.00
83	Program Enhancement Teachers		30.00	30.00
84	Special Education Teachers and Instructional Assistants		40.00	40.00
95	Teachers - Regular Classroom	253.00		253.00
100	Limited English Proficiency (LEP) Teachers	220.00		220.00
111	Wendell Magnet Middle and East Wake Magnet High		35.00	35.00
118	One-Time Costs in 2023-24		(1,088.00)	(1,088.00)
	ESSER III - District and Regional Support School Improvement/			
133	Leadership Grants		(5.00)	(5.00)
138	ESSER III - K-12 Emergency Relief Fund		(2,516.00)	(2,516.00)
153	ESEA Title I - Basic Program		5.00	5.00
	Subtotal - Instructional Personnel - Certified	476.00	(948.00)	(2,516.00)
				(2,988.00)

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Instructional Support Personnel - Certified (Teacher Pay Schedule)				
Instructional Support I - Regular Teacher Pay Scale				
74	School Calendar Change	4.00		4.00
86	School Counselors	22.00		22.00
87	School Psychologist	5.00		5.00
88	School Social Worker	5.00		5.00
94	School Library Media Coordinator	12.00		12.00
112	Behavioral Health Supports	1,130.50	(1,130.50)	0.00
138	ESSER III - K-12 Emergency Relief Fund		(135.00)	(135.00)
153	ESEA - Title I - Basic Program		(37.00)	(37.00)
164	Medicaid Administrative Outreach Program		(4.00)	(4.00)
		0.00	1,178.50	(1,306.50)
Instructional Support II - Advanced Pay Scale				
85	Speech-Language Pathologist	10.00		10.00
104	Speech-Language Pathologists		24.00	24.00
		0.00	10.00	24.00
Psychologist				
112	Behavioral Health Supports	170.00	(170.00)	0.00
		0.00	170.00	(170.00)
Instructional Facilitator				
74	School Calendar Change	2.00		2.00
81	Instructional Facilitator	6.00		6.00
112	Behavioral Health Supports	24.00	(24.00)	0.00
138	ESSER III - K-12 Emergency Relief Fund		(28.00)	(28.00)
153	ESEA - Title I - Basic Program		(15.00)	(15.00)
		0.00	32.00	(67.00)
	Subtotal - Instructional Support Personnel - Certified	0.00	1,390.50	(1,519.50)
Instructional Support Personnel - Non-Certified				
Instructional Assistant				
84	Special Education Teachers and Instructional Assistants	50.00		50.00
96	Instructional Assistants - Regular Classroom	30.00		30.00
105	Special Education Instructional Assistants		300.00	300.00
118	One-Time Costs in 2023-24		(84.00)	(84.00)
138	ESSER III - K-12 Emergency Relief Fund		(29.00)	(29.00)
153	ESEA Title I - Basic Program		5.00	5.00
164	Medicaid Administrative Outreach Program		(10.00)	(10.00)
		30.00	(34.00)	266.00

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Therapist				
102	Occupational Therapists		84.00	84.00
103	Physical Therapists		48.00	48.00
		0.00	0.00	132.00
School-Based Specialist				
138	ESSER III - K-12 Emergency Relief Fund		(12.00)	(12.00)
153	ESEA - Title I - Basic Program		(71.00)	(71.00)
		0.00	0.00	(83.00)
Non-Certified Instructor				
74	School Calendar Change	2.00		2.00
76	Building Substitute - New School	12.00		12.00
107	Building Substitutes - Program Continuity	2,044.00	(2,044.00)	0.00
		0.00	2,058.00	(2,044.00)
				14.00
Subtotal - Instructional Support Personnel - Non-Certified				
	30.00	2,024.00	(1,729.00)	325.00
Technical and Administrative Support Personnel				
Office Support				
74	School Calendar Change	2.00		2.00
77	Clerical Support	18.00	18.00	36.00
78	New Schools - Early Hires and Professional Learning	36.00		36.00
118	One-Time Costs in 2023-24	(21.00)		(21.00)
		18.00	35.00	0.00
				53.00
Subtotal - Technical and Administrative Support Personnel				
	18.00	35.00	0.00	53.00
Operational Support Personnel				
Driver				
90	Bus Drivers	84.00		84.00
		84.00	0.00	0.00
				84.00
Cafeteria Worker				
74	School Calendar Change	4.00		4.00
89	Child Nutrition Services Positions	24.00		24.00
		0.00	28.00	0.00
				28.00

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Manager				
74	School Calendar Change	2.00		2.00
89	Child Nutrition Services Positions	12.00		12.00
		0.00	14.00	0.00
	Subtotal - Operational Support Personnel	84.00	42.00	0.00
	Total	643.00	2,741.50	(5,920.50)
				(2,536.00)

Months By Cost Center				
	School-Based Months (0000 - 0799)	559.00	1,891.00	(5,250.00)
	Central Services School-Based Months (0800 - 0899)	84.00	656.50	(490.50)
	Central Services Months (0900 - 0999)	0.00	194.00	(180.00)
	Total	643.00	2,741.50	(5,920.50)
				(2,536.00)

**2024-
2025**

Funding Requests

Funding Requests

Introduction

The Wake County Public School System's budget process emphasizes aligning resources as needed to support the system's strategic plan. Budget managers submit funding requests to propose changes to the current year budget that are conducive to accomplishing the system's strategic objectives.

Chief officers review funding requests for their divisions and determine which requests to submit for consideration for the Superintendent's Proposed Budget. The superintendent and chief officers meet in multiple work sessions to prioritize requests across all divisions to prepare a proposed budget for the superintendent.

This section of the budget includes all funding requests included in the proposed budget. Each request shows increases or decreases recommended for the next fiscal year.

Categories

Funding requests are organized into the following categories to indicate the reason for the budget adjustment:

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

Areas

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

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

Employment Lengths

Several funding requests include an increase in Months of Employment (MOE). Different positions have different employment lengths. The chart below shows typical employment lengths for common position types.

Position	MOE
Principal	12.00
Assistant Principal	11.00 or 12.00
Teacher	10.00
Instructional Assistant	10.00
Bus Driver	10.00
Central Office Staff	12.00

Funding Requests

Calculations

Funding requests show a total cost for the requested Months of Employment (MOE) for each position type. The amount includes the base pay, supplement (if applicable), social security, retirement, hospital, and dental costs. The state does not pay the supplement or dental costs; therefore, there is a local cost for months added to the state budget. The base pay amount is estimated based on the beginning salary per 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:

	State Cost	Local Cost	Total Cost
Base Pay (\$3,900/month)	\$ 39,000	\$ -	\$ 39,000
Supplement (\$705.76/month)	-	7,058	7,058
Social Security (7.65%)	2,983	540	3,523
Retirement (24.04%)	9,375	1,697	11,072
Hospital (\$8,095/year)	8,095	-	8,095
Dental (\$336/year)	-	336	336
Total	\$ 59,453	\$ 9,631	\$ 69,084

One-Time Costs

Some funding requests include one-time costs, which means the increase to the budget will occur for one year only and will be removed the subsequent year. Usually, this occurs when new positions are being created and there are costs for new computers or setting up a new work area. The following one-time costs are included in this proposed budget:

Funding Request Name and Description	Amount
Senior Administrator - Investigations - Employee Relations (laptop)	\$ 1,200
Senior Administrator - Performance Concerns - Employee Relations (laptop)	1,200
Senior Administrator - Talent Acquisition (laptop)	1,200
	\$ 3,600

Employee Compensation

State-Legislated Salary Increase

Area

Systemwide

Description

Proposed funding is based on an estimated state-legislated salary increase of 3.0 percent for all employees in 2024-25. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Average Compensation Increases Approved by the General Assembly			
	Teachers	Non-Certified Public School Personnel	Other State Employees (Not Public School Personnel)
Actual			
2019-20	1.2 percent	0.0 percent	2.5 percent
2020-21	1.2 percent	0.0 percent	2.5 percent
2021-22	2.5 percent	2.5 percent \$13/hour minimum	2.5 percent
2022-23	4.2 percent	4.0 percent \$15/hour minimum	3.5 percent
2023-24	4.0 percent	4.0 percent	4.0 percent
Proposed			
2024-25	3.0 percent	3.0 percent	3.0 percent

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 29,800,000	\$ 9,900,000	\$ 39,700,000
Total	-	\$ 29,800,000	\$ 9,900,000	\$ 39,700,000

Employee Compensation

Local Master's Pay for Teacher Hires

Area	Systemwide									
Description	<p>In 2013, the General Assembly eliminated state-funded pay for master’s degrees and other higher degrees for teachers who began their degree programs after that year.</p> <p>In 2022-23, the Wake County school board reinstated the advanced degree pay for teachers and other certified personnel using local funds.</p>									
Proposed Funding	WCPSS continues to hire teachers with locally funded master’s pay. This request is for additional funds to pay for newly hired teachers with master’s degrees.									
Strategic Objectives	Operational Effectiveness and Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Master’s Pay</td><td></td><td>\$ 3,100,000</td></tr><tr><td>Total</td><td>-</td><td>\$ 3,100,000</td></tr></table>	Description	MOE	Local	Master’s Pay		\$ 3,100,000	Total	-	\$ 3,100,000
Description	MOE	Local								
Master’s Pay		\$ 3,100,000								
Total	-	\$ 3,100,000								

Employee Compensation

Extra Duty

Area

Systemwide

Description

This request is to increase the extra duty budget based on legislative and local increases to the A-0 teacher scale. As part of the extra duty revisions, the agreement made with respect to the extra duty stipend scale was that it would be a “living scale” and aligned to specific percentages of the A-0 (bachelor’s degree, step 0) teacher scale approved annually by the Wake County Board of Education. Increases were provided by both the state and local boards for the 2023-24 scale. To allow for budget preparation, we are implementing this change in the year following the approved state and local adjustments.

Proposed Funding

Additional funding needed based on the revised scale (created due to the A-0 scale change) is \$900,759. This represents an overall increase based on a state base teacher pay increase and local supplement increase implemented in the 2023-24 school year.

Strategic Objectives

Operational Effectiveness and Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 684,000
Social Security		52,326
Retirement		164,433
Total	-	\$ 900,759

Legislative Impact

Charter Schools

Area

Systemwide

Description

In accordance with General Statute 115C-218.105, local current expense revenues are shared between the school district and charter schools serving students living within the county. The increase depends on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, tuition and fees, and red light camera fines.

Proposed Funding

WCPSS estimates an increase of \$9.0 million due to charter schools in 2024-25, which is a 14 percent increase. We will include charter school payments as a potential risk since actual costs could be higher based on revenues and student membership in 2024-25.

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

			Increase from Previous Year			
	Charter School Membership	Local Funds Paid to Charter Schools	Charter School Membership		Cost	
Actual						
2020-21	15,015	\$44,286,186	1,062	8%	\$4,297,312	11%
2021-22	15,645	\$47,394,532	630	4%	\$3,108,346	7%
2022-23	16,900	\$57,603,013	1,255	8%	\$10,208,481	22%
2023-24	17,716	*\$63,831,737	816	5%	*\$6,228,724	*11%
Proposed						
2024-25	18,717	*\$72,785,706	1,001	6%	*\$8,953,969	*14%

*Estimated

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 8,953,969
Total	-	\$ 8,953,969

Legislative Impact

Employer Matching Rate Changes

Area	Systemwide
Description	<p>The legislature determines the employer contribution rates for retirement and the State Health Plan.</p> <p>In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance Plan.</p> <p>Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources.</p> <p>If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost.</p> <p>Self-supporting programs such as enterprise or fee-driven programs, grants, and contracts cover the employee's matching benefits in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.</p>
Proposed Funding	<p>Employer Matching Rate Increases from 2023-24 to 2024-25:</p> <ul style="list-style-type: none">Retirement rate decrease from 25.02 percent to 24.04 percentHospitalization rate increase from \$7,557 to \$8,095 per year
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Decrease		\$ (7,308,000)	\$ (3,177,000)	\$ (10,485,000)
Hospitalization Increase		6,711,000	1,453,000	8,164,000
Total	-	\$ (597,000)	\$ (1,724,000)	\$ (2,321,000)

New Schools and School Changes

School Calendar Change

Area	Schools
Description	The Wake County Board of Education approved a calendar change for Pleasant Grove Elementary. Beginning in the 2024-25 school year, this school will move from a traditional calendar to a year-round calendar.
Proposed Funding	Based on current funding formulas and the school's 2023-24 allotments, there will be the following increase in Months of Employment (MOE).

Allotment Category	Pleasant Grove ES
Assistant Principal	1.00
Receptionist	2.00
Building Substitute	2.00
Counselor	2.00
School Library Media Coordinator	2.00
Instructional Facilitator	1.00
Literacy Coach	1.00
Child Nutrition Services Positions	6.00
Teachers	
Academically/Intellectual Gifted (AIG)	1.00
Intervention (Based on Tier of School)	1.00
Limited English Proficiency (LEP)	3.00
Total Change in MOE	22.00

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

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Teacher	5.00	\$ 30,325
Child Nutrition Services Positions	6.00	24,524
Counselor	2.00	13,751
School Library Media Coordinator	2.00	12,131
Assistant Principal	1.00	9,829
Receptionist	2.00	8,126
Building Substitute	2.00	7,944
Instructional Facilitator	1.00	6,065
Literacy Coach	1.00	6,065
Lead Secretary Salary Change		1,370
Data Manager Salary Change		1,370
Total	22.00	\$ 121,500

New Schools and School Changes

School-Based Administrators

Area **Schools**

Description Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas.

Funding Formula **Principal**

Each school receives 12 MOE.

Assistant Principal (AP)

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

Day 20 Student Count	Traditional/Modified/ Year-Round Operating on Track 4	Year-Round
Elementary Schools		
0 - 849	11 MOE	12 MOE
850 +	22 MOE	23 MOE
Middle Schools		
0 - 599	11 MOE	12 MOE
600 - 749	22 MOE	23 MOE
750 +	33 MOE	34 MOE
High Schools		
0 - 1,499	47 MOE	
1,500 - 1,999	58 MOE	
2,000 - 2,499	69 MOE	
2,500 - 2,999	80 MOE	
Each additional 500	11 MOE	

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

Proposed Funding This request is for a principal and assistant principal for Woods Creek Elementary opening in 2024-25.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	12.00	\$ 131,136	\$ 27,817	\$ 158,953
Assistant Principal - State MOE	3.00	26,473	5,445	31,918
Assistant Principal - Local MOE	9.00		94,467	94,467
Total	24.00	\$ 157,609	\$ 127,729	\$ 285,338

New Schools and School Changes

Building Substitute											
Area	Schools										
Description	<p>Building substitutes are full-time employees assigned to a school to allow coverage of one teacher absence each day which provides consistency for the school and students. Building substitutes know the teachers, students, and culture at their school.</p> <p>Each school has one full-time building substitute position. Traditional, modified, and Track 4 schools receive a 10-month position. Year-round schools receive a 12-month position.</p>										
Proposed Funding	This request is for a 12-month position for Woods Creek Elementary opening in 2024-25.										
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness										
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Building Substitute</td><td>12.00</td><td>\$ 56,093</td></tr><tr><td>Total</td><td>12.00</td><td>\$ 56,093</td></tr></table>		Description	MOE	Local	Building Substitute	12.00	\$ 56,093	Total	12.00	\$ 56,093
Description	MOE	Local									
Building Substitute	12.00	\$ 56,093									
Total	12.00	\$ 56,093									

New Schools and School Changes

Clerical Support

Area	Schools
Description	<p>Funding for schools is determined by school level, calendar, and day 20 student membership.</p> <p>Elementary School (ES) Base Formula is 34 Months of Employment (MOE): 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE receptionist. Five MOE of clerical assistant for schools exceeding 750 students and 10 MOE for schools exceeding 1,000 students. Year-round schools other than year-round schools operating on Track 4 receive 12 MOE receptionist and are adjusted by 6 and 12 MOE for clerical assistant.</p> <p>Middle School (MS) Base Formula is 58 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,100 students, 10 MOE for schools exceeding 1,300 students, and 15 MOE for schools exceeding 1,600 students. Year-round schools other than year-round schools operating on Track 4 receive 12 MOE receptionist and clerical assistant MOE and are adjusted by 6, 12, and 18 MOE.</p> <p>High School (HS) Base Formula is 89 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 12 MOE registrar, 11 MOE secretary, 30 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,500 students, 10 MOE for schools exceeding 1,800 students, 15 MOE for schools exceeding 2,100 students, and 20 MOE for schools exceeding 2,400 students.</p> <p>Early colleges, academies, Crossroads Flex, and alternative schools earn a fixed allotment with no adjustment for numbers of students due to the small size of each school.</p>

Proposed Funding	<p>Woods Creek Elementary opening in 2024-25 will receive a lead secretary, data manager, and receptionist.</p> <p>The estimated increase in the non-instructional support state allotment is \$91,903 based on the student membership projection of 160,445 and the state allotment formula of \$320.92 per student.</p>
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2024-25 Projected State Allotment	\$ 51,490,009
Less 2023-24 State Allotment	\$ 51,398,106
Equal Increase for 2024-25	<u><u>\$ 91,903</u></u>

Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness
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Budget Adjustments

Description	MOE	State	Local	Total
State MOE				
Lead Secretary	12.00	\$ 62,604	\$ 336	\$ 62,940
Receptionist	6.00	29,299	168	29,467
Local MOE				
Data Manager	12.00		61,845	61,845
Receptionist	6.00		27,721	27,721
Total	36.00	\$ 91,903	\$ 90,070	\$ 181,973

New Schools and School Changes

New Schools - Early Hires and Professional Learning

Area	Schools
Description	New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. There is one new school opening in 2024-25 and five new schools opening in 2025-26. Schools opening in 2025-26 receive funding for early hires and task assignment in 2024-25.
Funding Formula	Allotments are distributed based on the following chart. The state funds four early hire principal Months of Employment (MOE) for new schools.

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

* Carryover until September 30 of first year school is open

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

Proposed Funding

Opening in 2024-25 (Staff Development)	Opening in 2025-26 (Early Hires and Task Assignment)
Woods Creek Elementary	Bowling Road Elementary Hilltop Needmore Elementary Pleasant Plains Elementary Rex Road Elementary Felton Grove High

The removal of early hires and task assignment funds allotted in 2023-24 are on the One-Time Costs in 2023-24 funding request.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Schools Opening in 2025-26				
Principal - State MOE	20.00	\$ 221,258	\$ 46,473	\$ 267,731
Principal - Local MOE	10.00		133,866	133,866
Lead Secretary - Local MOE	30.00		180,398	180,398
Data Manager - Local MOE	6.00		36,222	36,222
Task Assignment			166,000	166,000
Woods Creek Elementary				
Staff Development			10,000	10,000
Total	66.00	\$ 221,258	\$ 572,959	\$ 794,217

New Schools and School Changes

Wake Early College of Information and Biotechnologies

Area

Chief of Schools

Description

Wake Early College of Information and Biotechnologies (WECIB) is a Cooperative Innovative High School (CIHS) collaboration with WCPSS and Wake Tech Community College (WTCC). The new WECIB's 9th/10th grade campus (Parkside Middle School) has been delayed by one year, which requires all WECIB students to remain on the WTCC campus (RTP), which is causing stress on the facilities and space allotted to WECIB students. Therefore, in order to accommodate, a reduction in student enrollment for 2024-25 will be required, which then will negatively impact teacher allotments.

Proposed Funding

Teachers will be needed in order to space out students in multiple classrooms.

Strategic Objectives

Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Teacher	10.00	\$ 69,084
Total	10.00	\$ 69,084

New Schools and School Changes

Academically or Intellectually Gifted (AIG) Teacher

Area	Academics
Description	<p>AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the underrepresented populations, K-12, nor enough months to support each school.</p>
Funding Formula	<p>State Formula: Each Local Education Agency (LEA) receives \$1,460.70 per child for 4 percent of Average Daily Membership (ADM) regardless of the number of children identified as academically or intellectually gifted in the LEA. For the 2024-25 school year, the projected enrollment is 160,445 students ($160,445 * 17\% = 27,276$ projected AIG students for 2024-25).</p> <p>Projected Budget for 2024-25: \$9,374,480 ($160,445 * 4\% * \\$1,460.70$) Initial State Budget for 2023-24: <u>\$9,357,248</u> Budget Increase: \$17,232</p> <p>WCPSS Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 17 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted.</p> <p>Base allotments are determined and distributed according to the projected number of formally identified AIG students assigned to each elementary and middle school as displayed in the fall headcount. The number of identified 4th graders are counted twice to adjust for projected 3rd grade identification.</p> <p>Elementary school allotments are based on the following ranges according to school calendar:</p> <ul style="list-style-type: none"> • 1-65 AIG students = .5 teacher position (5 MOE or 6 MOE for year-round schools) • 66-130 AIG students = 1 teacher position (10 MOE or 12 MOE for year-round schools) • 131-194 AIG students = 1.5 teacher positions (15 MOE or 18 MOE for year-round schools) • 195+ AIG students = 2 teacher positions (20 MOE or 24 MOE for year-round schools)
Proposed Funding	Proposed AIG Teacher Position: 12 MOE to support Woods Creek Elementary opening as a year-round school in 2024-25.
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
AIG Teacher - State MOE	3.00	\$ 17,232	\$ 2,988	\$ 20,220
AIG Teacher - Local MOE	9.00		60,995	60,995
Total	12.00	\$ 17,232	\$ 63,983	\$ 81,215

New Schools and School Changes

Instructional Facilitator

Area	Academics									
Description	<p>Instructional facilitators provide communication between the Elementary School Programs/ Middle School Programs and the school. They support the classroom teacher in implementing best instructional practices.</p> <p>Instructional facilitators also coordinate and conduct staff development. They report and are evaluated by the principal or school designee. Instructional facilitator Months of Employment (MOE) cannot be converted.</p>									
Funding Formula	5 MOE Traditional/Modified/Year-Round Operating on Track 4 6 MOE Year-Round									
Proposed Funding	Woods Creek Elementary (year-round): 6 MOE									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Instructional Facilitator</td><td>6.00</td><td>\$ 40,608</td></tr><tr><td>Total</td><td>6.00</td><td>\$ 40,608</td></tr></table>	Description	MOE	Local	Instructional Facilitator	6.00	\$ 40,608	Total	6.00	\$ 40,608
Description	MOE	Local								
Instructional Facilitator	6.00	\$ 40,608								
Total	6.00	\$ 40,608								

New Schools and School Changes

Intervention Teacher

Area	Academics									
Description	<p>Intervention Months of Employment (MOE) are allotted based on the percentage of non-proficient student performance according to End-of-Grade (EOG)/End-of-Course (EOC) Composite scores.</p> <p>The data below represents the number EOG/EOC non-proficient percentages data for the 2022-23 school year:</p> <ul style="list-style-type: none">• K-5: 35.7 percent,• 6-8: 36.9 percent• High School: 37.8 percent									
Funding Formula	<p>Elementary Schools:</p> <ul style="list-style-type: none">• Tier 1 Schools: 0 - 29.9 percent not proficient = 5 / 5.5 MOE• Tier 2 Schools: 30 - 69.9 percent not proficient = 10 / 11 MOE• Tier 3 Schools: 70 percent or higher not proficient = 15 MOE <p>Middle Schools:</p> <ul style="list-style-type: none">• Tier 1 Schools: 0 - 30 percent not proficient = 10 / 10.5 MOE• Tier 2 Schools: 30.1 - 52 percent not proficient = 15 / 16.5 MOE• Tier 3 Schools: 52.1 percent or higher not proficient = 20 / 21 MOE <p>High schools receive allotments based on school size.</p>									
Proposed Funding	Woods Creek Elementary (year-round): 11 MOE									
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Intervention Teacher</td><td>11.00</td><td>\$ 75,149</td></tr><tr><td>Total</td><td>11.00</td><td>\$ 75,149</td></tr></table>	Description	MOE	Local	Intervention Teacher	11.00	\$ 75,149	Total	11.00	\$ 75,149
Description	MOE	Local								
Intervention Teacher	11.00	\$ 75,149								
Total	11.00	\$ 75,149								

New Schools and School Changes

Program Enhancement Teachers

Area	Academics									
Description	<p>Program Enhancement allotments are designed to support the elementary school enhancement programs. Program Enhancement Months of Employment (MOE) must be used to cover arts disciplines including, art, music, and physical education, and other supplemental classes as defined by the State Board of Education.</p> <p>A standard base of 30 MOE is provided to each school. Schools with over 500 students in traditional and year-round schools operating on Track 4 and year-round schools with over 515 students will receive additional months at a 1:15 ratio.</p>									
Proposed Funding	Woods Creek Elementary will receive 30 MOE for program enhancement teachers.									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Program Enhancement Teachers</td><td>30.00</td><td>\$ 207,253</td></tr><tr><td>Total</td><td>30.00</td><td>\$ 207,253</td></tr></table>	Description	MOE	Local	Program Enhancement Teachers	30.00	\$ 207,253	Total	30.00	\$ 207,253
Description	MOE	Local								
Program Enhancement Teachers	30.00	\$ 207,253								
Total	30.00	\$ 207,253								

New Schools and School Changes

Special Education Teachers and Instructional Assistants

Area	Special Education
Description	<p>Cross Categorical Resource (CCR) Services: Based on the opening of Woods Creek Elementary and the projected enrollment of students for the 2024-25 school year, WCPSS will need two additional special education teachers and one instructional assistant to support the students with Individualized Education Programs (IEPs) participating in general education classrooms.</p> <p>Specialized/Regional Programs: WCPSS is committed to providing special education and related services to students requiring services within a specialized/regional program either in the students' base school as specified by student assignment or as close to their base school as possible. Based on the projected number of students for the 2024-25 school year requiring a specialized/regional program assigned or in close proximity to Woods Creek Elementary, WCPSS will need an additional two special education teachers and four instructional assistants to provide the specialized programming identified in the students' Individualized Education Programs (IEPs).</p>
Proposed Funding	<p>CCR Services:</p> <ul style="list-style-type: none"> Teachers – 20 MOE (10 MOE x 2) Instructional Assistants – 10 MOE (10 MOE x 1) <p>Specialized/Regional Programs:</p> <ul style="list-style-type: none"> Teachers – 20 MOE (10 MOE x 2) Instructional Assistants – 40 MOE (10 MOE x 4)
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments	Description	MOE	Local
	CCR Teachers	20.00	\$ 138,954
	CCR Instructional Assistant (IA)	10.00	50,888
	Specialized/Regional Teachers	20.00	138,954
	Specialized/Regional IAs	40.00	203,552
	Total	90.00	\$ 532,348

New Schools and School Changes

Speech-Language Pathologist												
Area	Special Education											
Description	Based on the opening of Woods Creek Elementary and the projected enrollment of students for the 2024-25 school year, WCPSS will need an additional speech pathologist to support the students with speech as a related service.											
Proposed Funding	Woods Creek Elementary will receive 10 Months of Employment (MOE) for a speech-language pathologist.											
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being											
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Speech-Language Pathologist</td><td>10.00</td><td>\$ 87,693</td></tr><tr><td>Total</td><td>10.00</td><td>\$ 87,693</td></tr></table>			Description	MOE	Local	Speech-Language Pathologist	10.00	\$ 87,693	Total	10.00	\$ 87,693
Description	MOE	Local										
Speech-Language Pathologist	10.00	\$ 87,693										
Total	10.00	\$ 87,693										

New Schools and School Changes

School Counselors											
Area	Student Services										
Description	The American School Counselor Association recommended ratio should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in WCPSS, this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.										
Funding Formula	For 2023-24, schools received allotments based on the below ratios: <ul style="list-style-type: none">Elementary Schools – current ratio 1:348Middle Schools – current ratio 1:349High Schools – current ratio 1:352										
Proposed Funding	For 2024-25, without an overall increase in student enrollment, we will need to maintain the current allotment formulas for schools. We need 22 Months of Employment (MOE) to allot school counselors to Woods Creek Elementary opening in 2024-25.										
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being										
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>School Counselors</td><td>22.00</td><td>\$ 187,839</td></tr><tr><td>Total</td><td>22.00</td><td>\$ 187,839</td></tr></table>		Description	MOE	Local	School Counselors	22.00	\$ 187,839	Total	22.00	\$ 187,839
Description	MOE	Local									
School Counselors	22.00	\$ 187,839									
Total	22.00	\$ 187,839									

New Schools and School Changes

School Psychologist

Area	Student Services																		
Description	School psychologists are mandatory members of each school’s instructional leadership team, intervention team, Individualized Education Program (IEP) team and support federal regulations with special education evaluations. Comprehensive services from a school psychologist would include direct behavior/social-emotional/academic interventions with groups (Tier 2) and individual (Tier 3) students as well as direct consultations with teachers and families.																		
Funding Formula	<p>The National Association of School Psychologists (NASP) recommends a ratio of one school psychologist to every 500 students to allow for a comprehensive model of service delivery. School assignments for WCPSS school psychologists are based on an acuity model built on equitable school assignments so that a school psychologist can deliver comprehensive services, aligned with the new job description, on a part-time basis to each of the two schools to which they are assigned. Data used to calculate acuity scores for each school include the following:</p> <ul style="list-style-type: none">• School Need (Limited English Proficiency (LEP) percentage, Exceptional Children (EC) percentage, Title I, number of special programs in schools, Racial Diversity, Free/Reduced Lunch);• Psychologist to School Population Ratio (annual daily membership);• Referral loads (three-year trends in total evaluation/referrals, mid-year evaluation totals for 2017-18);• School Multi-Tiered Systems of Support (MTSS) structures (percent parent referrals, percent hit rate, percent referrals from intervention team).																		
Proposed Funding	This request is for 5 Months of Employment (MOE) to support the opening of Woods Creek Elementary.																		
Strategic Objective	Student Dispositions and Well-Being																		
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>School Psychologist</td><td>5.00</td><td>\$ 46,800</td></tr><tr><td>Supplies</td><td></td><td>1,000</td></tr><tr><td>Travel</td><td></td><td>1,000</td></tr><tr><td>Mobile Communications</td><td></td><td>1,000</td></tr><tr><td>Total</td><td>5.00</td><td>\$ 49,800</td></tr></table>	Description	MOE	Local	School Psychologist	5.00	\$ 46,800	Supplies		1,000	Travel		1,000	Mobile Communications		1,000	Total	5.00	\$ 49,800
Description	MOE	Local																	
School Psychologist	5.00	\$ 46,800																	
Supplies		1,000																	
Travel		1,000																	
Mobile Communications		1,000																	
Total	5.00	\$ 49,800																	

New Schools and School Changes

School Social Worker

Area	Student Services
Description	The School Social Work Association of America (SSWAA) recommends a maximum ratio of one Master of Social Work (MSW) level school social worker to 250 general education students (one Month of Employment (MOE) per 25 students) or one school social worker per building serving 250 students or fewer. The National Association of Social Workers also recommends a ratio of one school social worker to 250 general education students or (one MOE per 25 students).
Funding Formula	<p>For 2024-25, the allotment is based on the SSW Acuity Model which looks at the below indicators:</p> <ul style="list-style-type: none"> • Attendance: Number of students with greater than 10 percent of days missed • Out-of-school suspensions: Number of students with one or more suspension • Points 3 Test Scores: Percentage of students that score below grade level • McKinney-Vento Students: Number of students experiencing transition • Language English Proficient: Number of students with limited English proficiency • Students with Disabilities: Number of students with Individualized Education Program (IEP)/504 Plans • Foster Care: Number of students living in Foster Care setting • Suicide and Self-Injury Screenings: Number of screenings • Child Protective Service (CPS) Calls: Number of reports to CPS • Threat Assessment Screenings: Number of screenings • Percentage of free and reduced students and relative risk points • Number of students enrolled in the school <p><u>Acuity Score Legend</u></p> <p><u>Acuity Level 1 (Elementary 1-40, Middle 1-34 Relative Acuity Score)</u> Social Work Services at least 2.5 day per week on a 10/11-month calendar</p> <p><u>Acuity Level 2 (Elementary 41-58, Middle 35-59 Relative Acuity Score)</u> Social Work Services up to 2.5 days per week on a 10/11-month calendar</p> <p><u>Acuity Level 3 (Elementary 59-79, Middle 60-79 Relative Acuity Score)</u> Social Work Services up to 5 days per week on a 10/11-month calendar</p> <p><u>Acuity Level 4 (Elementary 80-100, Middle 80-100 Relative Acuity Score)</u> Social Work Services up to 5 days per week on a 10/11-month calendar.</p>
Proposed Funding	This request is based on the SSW Acuity Model with a goal of a minimum of a half-time social worker at every school and a full-time social worker at all acuity level 3 and 4 schools. Woods Creek Elementary opening in 2024-25 will need 5 MOE.
Strategic Objective	Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
School Social Worker	5.00	\$ 42,691
Supplies		1,000
Travel		1,000
Mobile Communications		1,000
Total	5.00	\$ 45,691

New Schools and School Changes

Child Nutrition Services Positions																		
Area	Child Nutrition																	
Description	Additional staff is needed to support operations at Woods Creek Elementary opening in 2024-25 on a year-round calendar.																	
Proposed Funding	<p>This request is for an increase of the following Months of Employment (MOE) for Woods Creek Elementary.</p> <ul style="list-style-type: none">• 12 MOE for a cafeteria manager• 12 MOE for an assistant manager• 12 MOE for a cashier/assistant																	
Strategic Objective	Operational Effectiveness																	
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Cafeteria Manager</td><td>12.00</td><td>\$ 59,344</td></tr><tr><td>Assistant Manager</td><td>12.00</td><td>57,106</td></tr><tr><td>Cashier/Assistant</td><td>12.00</td><td>55,986</td></tr><tr><td>Total</td><td>36.00</td><td>\$ 172,436</td></tr></table>			Description	MOE	Local	Cafeteria Manager	12.00	\$ 59,344	Assistant Manager	12.00	57,106	Cashier/Assistant	12.00	55,986	Total	36.00	\$ 172,436
Description	MOE	Local																
Cafeteria Manager	12.00	\$ 59,344																
Assistant Manager	12.00	57,106																
Cashier/Assistant	12.00	55,986																
Total	36.00	\$ 172,436																

New Schools and School Changes

Bus Drivers																			
Area	Transportation																		
Description	Additional drivers will be needed, as follows, for the opening of one new school in 2024-25. <ul style="list-style-type: none">Seven bus drivers for Woods Creek Elementary (year-round - 12-month) for a total of 84 months of employment.																		
Proposed Funding	Calculation of Salary (hourly rate * hours per day * days per year = annual base salary) <ul style="list-style-type: none">Base salary for one driver: $\\$18.55 * 7.5 * 240 = \\$33,390$Base salary for seven drivers: $\\$33,390 * 7 = \\$233,730$Total salary including benefits: $\\$366,816$																		
Strategic Objective	Student Knowledge and Skills																		
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th><th>Local</th><th>Total</th></tr><tr><td>Bus Drivers</td><td>84.00</td><td>\$ 364,464</td><td>\$ 2,352</td><td>\$ 366,816</td></tr><tr><td>Total</td><td>84.00</td><td>\$ 364,464</td><td>\$ 2,352</td><td>\$ 366,816</td></tr></table>				Description	MOE	State	Local	Total	Bus Drivers	84.00	\$ 364,464	\$ 2,352	\$ 366,816	Total	84.00	\$ 364,464	\$ 2,352	\$ 366,816
Description	MOE	State	Local	Total															
Bus Drivers	84.00	\$ 364,464	\$ 2,352	\$ 366,816															
Total	84.00	\$ 364,464	\$ 2,352	\$ 366,816															

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area

Maintenance and Operations

Description

This funding request shows additional costs based on the following square footage and acreage increase for 2024-25. The current formulas for square footage, ground acreage, utilities, and custodial services are listed below.

New Schools and Facility Changes	Square Feet	Acres
Hilltop Needmore Elementary (swing space)	131,558	21.00
Fuquay-Varina Middle (new location)	242,546	40.00
Baucom Elementary (renovation complete)	132,495	16.90
Fuquay-Varina Elementary (renovation begins)	(79,498)	(21.10)
Swift Creek Elementary (replacement begins)	(71,078)	(16.00)
	356,023	40.80

Woods Creek Elementary served as a swing space for Baucom Elementary in 2023-24.

Funding Formulas

• Custodial Services: \$1.33/square foot	
Custodial Contracted Services	\$ 473,511
Total Custodial Services: \$1.33 * 356,023 square feet	\$ 473,511
• Utilities for Additional Square Footage: \$1.55/square foot	
Electric: \$1.20 * 356,023 square feet	\$ 427,228
Natural gas: \$0.15 * 356,023 square feet	53,404
Water/sewer: \$0.14 * 356,023 square feet	49,843
Solid waste: \$0.05 * 356,023 square feet	17,801
LP/oil: \$0.01 * 356,023 square feet	3,560
Total Utilities: \$1.55 * 356,023 square feet	\$ 551,836
• Additional Square Footage Costs: \$0.89/square foot	
\$0.89 * 356,023 square feet	\$ 316,860
• Grounds Maintenance for New Acreage: \$863/acre	
\$863 * 40.8 acres	\$ 35,210
Total Maintenance Increase	\$ 1,377,417

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Utilities		\$ 551,836
Custodial Contracted Services		473,511
Additional Square Footage		316,860
Grounds Maintenance for Acreage		35,210
Total	-	\$ 1,377,417

New Schools and School Changes

Property Insurance											
Area	Administrative Services										
Description	Risk Management and Safety manages risk of loss for Wake County Board of Education resources utilizing past loss experiences, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.										
Proposed Funding	There will be one new elementary school opening in 2024-25. Based on current market rates, the additional owned property, and increased values, the property insurance budget will increase due to the opening of Woods Creek Elementary.										
Strategic Objective	Operational Effectiveness										
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Property Insurance</td><td></td><td>\$ 35,000</td></tr><tr><td>Total</td><td>-</td><td>\$ 35,000</td></tr></table>		Description	MOE	Local	Property Insurance		\$ 35,000	Total	-	\$ 35,000
Description	MOE	Local									
Property Insurance		\$ 35,000									
Total	-	\$ 35,000									

New Schools and School Changes

Extra Duty - New School

Area	Human Resources															
Description	<p>This request is to increase the extra duty budget to cover costs of opening one new school in 2024-25.</p> <p>The proposed increase is based on a base salary allotment of \$26,300 for elementary schools plus employer matching benefit costs.</p>															
Proposed Funding	Woods Creek Elementary will receive \$34,635 to cover extra duty costs.															
Strategic Objectives	Operational Effectiveness and Student Dispositions and Well-Being															
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Extra Duty</td><td></td><td>\$ 26,300</td></tr><tr><td>Social Security</td><td></td><td>2,012</td></tr><tr><td>Retirement</td><td></td><td>6,323</td></tr><tr><td>Total</td><td>-</td><td>\$ 34,635</td></tr></table>	Description	MOE	Local	Extra Duty		\$ 26,300	Social Security		2,012	Retirement		6,323	Total	-	\$ 34,635
Description	MOE	Local														
Extra Duty		\$ 26,300														
Social Security		2,012														
Retirement		6,323														
Total	-	\$ 34,635														

New Schools and School Changes

School Library Media Coordinator

Area	Technology
Description	<p>The library media program creates a foundation for lifelong learning by enabling students and school staff to be effective readers and users of information. The program is designed to complement and enhance the educational philosophy, goals, and objectives of the school and the district by:</p> <ul style="list-style-type: none"> • Providing intellectual and physical access to materials in all formats; • Providing instruction to develop competence and stimulate interest in reading, viewing, and using information and ideas; and • Working in collaboration with other teachers to design learning strategies to meet the needs of individual students. <p>School library media coordinators are allotted on final Average Daily Membership (ADM).</p>

Funding Formula	<p>WCPSS Formula:</p> <p>Elementary and Middle Schools:</p>
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Traditional/Modified Calendar		Year-Round Calendar	
Number of Students	MOE	Number of Students	MOE
Up to 1,100	10	Up to 1,400	12
1,100-1,600	15	1,400-1,800	18
Above 1,600	20	Above 1,800	24

High Schools:

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

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

Proposed Funding	Add 12 school library media coordinator Months of Employment (MOE) for Woods Creek Elementary.
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Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being
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Budget Adjustments	Description	MOE	Local
	Media Coordinator	12.00	\$ 75,870
	Total	12.00	\$ 75,870

Student Membership Changes

Teachers - Regular Classroom

Area Schools

Description WCPSS estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.

Funding Formula WCPSS Teacher to Student Ratio:

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

Proposed Funding

2024-25 Projected State MOE	72,128
Less State MOE Allotted in 2023-24	71,875
Equals Increase in State MOE for 2024-25	253

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State	Local	Total
	Teachers - Elementary	539.00	\$ 3,204,576	\$ 519,066	\$ 3,723,642
	Teachers - Middle and High	(286.00)	(1,700,387)	(275,422)	(1,975,809)
	Total	253.00	\$ 1,504,189	\$ 243,644	\$ 1,747,833

Student Membership Changes

Instructional Assistants - Regular Classroom

Area	Schools						
Description	WCPSS applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.						
Funding Formula	<ul style="list-style-type: none"> Kindergarten - two IAs for every three classes Grades 1-2 - one IA for every two classes Grade 3 - one IA for every three classes 						
Proposed Funding	<table> <tr> <td>2024-25 Projected K-3 Allotment</td><td>\$ 50,444,352</td></tr> <tr> <td>Less 2023-24 K-3 Allotment</td><td>\$ 50,310,314</td></tr> <tr> <td>Equal Increase for 2024-25</td><td>\$ 134,038</td></tr> </table> <p>Based on the funding formula, there is an estimated increase of 30 months of employment.</p>	2024-25 Projected K-3 Allotment	\$ 50,444,352	Less 2023-24 K-3 Allotment	\$ 50,310,314	Equal Increase for 2024-25	\$ 134,038
2024-25 Projected K-3 Allotment	\$ 50,444,352						
Less 2023-24 K-3 Allotment	\$ 50,310,314						
Equal Increase for 2024-25	\$ 134,038						
Strategic Objective	Student Knowledge and Skills						

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Assistants	30.00	\$ 134,038	\$ 1,008	\$ 135,046
	Total	30.00	\$ 134,038	\$ 1,008	\$ 135,046

Student Membership Changes

Instructional Supplies

Area	Schools
Description	Allotments to schools are based on day 20 student membership. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	<p>State Formula: \$30.89 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing</p> <p>Local Formula: \$34.83 per Day 20 Student Membership</p> <p>Total Formula: \$65.72 per Day 20 Student Membership</p> <p>Allotments for alternative schools are based on student membership capacity rather than day 20 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.</p>

Alternative Schools

Connections	90
Mount Vernon	166
Longview	140
River Oaks	110
Phillips	300
	<u>806</u>

Proposed Funding	2024-25 Estimated Allotment to Schools	
	\$65.72 per K-12 ADM (160,445 * \$65.72)	\$ 10,544,445
	Alternative Schools (806 * \$65.72)	52,970
	Crossroads FLEX	28,000
	New School Adjustment (550 * \$32.86)	(18,073)
	2024-25 Estimated Allotment to Schools	\$ 10,607,342
	2023-24 Allotment to Schools	\$ 10,522,575
	Increase for 2024-25	\$ 84,767

	State	Local
Projected 2024-25 Allotment	\$ 5,028,230	\$ 5,579,112
Less 2023-24 Allotment	5,019,931	5,502,644
Increase for 2024-25	\$ 8,299	\$ 76,468

Strategic Objective	Student Knowledge and Skills
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Budget Adjustments					
Description	MOE	State	Local	Total	
Instructional Supplies		\$ 8,299	\$ 76,468	\$ 84,767	
Total	-	\$ 8,299	\$ 76,468	\$ 84,767	

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

Area	Academics									
Description	<p>The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting Public School Units (PSUs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156).</p> <p>These funds are not to supplant but are allocated in addition to regular instructional supplies which schools allocate to all teachers.</p> <p>Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the PSU receiving the allotment. Also, funding is contingent annually on available funding from the state.</p>									
Funding Formula	<p>State Formula: CTE Program Support revenues are anticipated to decrease slightly from funding in 2023-24. Student enrollments in grades 8-12 are projected at 65,906 (65,906 * \$39.71 + \$10,000 = \$2,627,127). The allotment for 2023-24 was \$2,644,216.</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>									
Proposed Funding	<table><tr><td>2024-25 Estimated State Allotment</td><td>\$ 2,627,127</td></tr><tr><td>Less 2023-24 State Allotment</td><td>2,644,216</td></tr><tr><td>2024-25 Decrease</td><td><u>\$ (17,089)</u></td></tr></table>	2024-25 Estimated State Allotment	\$ 2,627,127	Less 2023-24 State Allotment	2,644,216	2024-25 Decrease	<u>\$ (17,089)</u>			
2024-25 Estimated State Allotment	\$ 2,627,127									
Less 2023-24 State Allotment	2,644,216									
2024-25 Decrease	<u>\$ (17,089)</u>									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th></tr><tr><td>Supplies and Materials</td><td></td><td>\$ (17,089)</td></tr><tr><td>Total</td><td>-</td><td>\$ (17,089)</td></tr></table>	Description	MOE	State	Supplies and Materials		\$ (17,089)	Total	-	\$ (17,089)
Description	MOE	State								
Supplies and Materials		\$ (17,089)								
Total	-	\$ (17,089)								

Student Membership Changes

Driver Education State Funding

Area	Academics
Description	<p>The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training to complete the driver education class. The average time to complete the driver education class from registration through the classroom and driving phases is four months. Due to a staffing shortage created by COVID, there is a backlog and an average completion time of six to seven months. Students wanting their permits by age 15 must register on or before the age of 14 years and six months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling driver education.</p> <p>Driver education is available for all Wake County resident students between the ages of 14.5 and 18, including public school, private school, charter school, and licensed homeschool students.</p>
Funding Formula	The state allotment is currently \$208.69 per student. The state level of funding is assumed to remain at \$208.69 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and homeschools).
Proposed Funding	We expect a decrease in the overall allocation for WCPSS due to a projected ADM decrease and slightly higher numbers of charter, private, and homeschool students. Based on projected 9th grade ADM (14,577 public school students) and the 1,800 private, charter, federal, and homeschool students, we estimate funding to be 16,377 students * \$208.69 = \$3,417,716.

State Funding

Projected 2024-25 Budget:	\$ 3,417,716
Less 2023-24 Budget	3,609,034
2024-25 Projected Decrease	\$ (191,318)

Strategic Objective	Student Knowledge and Skills
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Budget Adjustments

Description	MOE	State
Contracted Services		\$ (191,318)
Total	-	\$ (191,318)

Student Membership Changes

Limited English Proficiency (LEP) Teachers

Area

Academics

Description

English Learner (EL) identification (and eligibility) is determined through the North Carolina initial screener and/or annual assessment of English language proficiency. State LEP funds are allocated based upon the number of EL students enrolled through October 1 of the preceding school year.

The ratio of English as a Second Language (ESL) teacher to EL student is 1:78, though school allotments are based upon increments of 5 or 6 Months of Employment (MOE) when possible, resulting in the ratio of ESL teacher to EL student as high as 1:110. The recent October 1, 2023, EL headcount of 19,347 shows an increase of 1,982 EL students, representing 12 percent of the projected student population.

Increased need for LEP teachers is due to increasing numbers of EL students, increased overall percentage of EL students of school populations, and new schools opening every year. In order to maintain a 1:78 average ratio, the number of MOE must increase.

Funding Formula

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: base salary of an instructional assistant (\$43,530); remainder based 50 percent on the number of funded EL students (\$517.29) and 50 percent of a PSU's concentration of EL students (\$3,692.29). Funding factors change every year based on the total funds available and the total statewide count of EL students.

Instructional Assistant Base	\$	43,530
LEP 50% (19,347 * \$517.29)	\$	10,008,009
LEP 50% concentration (1,589 * \$3,692.29)	\$	5,867,049
Total Projected 2024-25 Budget	\$	<u>15,918,588</u>

Due to the increase in LEP student numbers, the district projects an increase of \$1,307,209 or 220 MOE.

Proposed Funding

State Funding	Amount	MOE	Student Ratio
LEP Projected 2024-25 Budget	\$ 15,918,588	2,642.00	1:80
Less LEP 2023-24 Budget	14,611,379	2,422.00	1:78
2024-25 Projected Increase	\$ 1,307,209	<u>220.00</u>	

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teachers - State MOE	220.00	\$ 1,307,209	\$ 212,644	\$ 1,519,853
Total	220.00	\$ 1,307,209	\$ 212,644	\$ 1,519,853

Student Membership Changes

Textbooks and Digital Resources - State Funds

Area	Academics						
Description	The state provides funding for state-adopted textbooks and digital resources.						
Funding Formula	The Wake County Public School System received \$31.12 per Average Daily Membership (ADM) in grades K-12 from the state for the 2023-24 school year.						
Proposed Funding	<p>Textbooks State Funds</p> <table> <tr> <td>2024-25 Estimated Allotment (160,445 students * \$31.12)</td><td>\$ 4,993,048</td></tr> <tr> <td>Less 2023-24 Allotment</td><td>\$ 4,984,738</td></tr> <tr> <td>Student Membership Allotment Adjustment</td><td>\$ 8,310</td></tr> </table>	2024-25 Estimated Allotment (160,445 students * \$31.12)	\$ 4,993,048	Less 2023-24 Allotment	\$ 4,984,738	Student Membership Allotment Adjustment	\$ 8,310
2024-25 Estimated Allotment (160,445 students * \$31.12)	\$ 4,993,048						
Less 2023-24 Allotment	\$ 4,984,738						
Student Membership Allotment Adjustment	\$ 8,310						
Strategic Objective	Student Knowledge and Skills						

Budget Adjustments	Description	MOE	State
	Textbooks and Digital Resources		\$ 8,310
	Total	-	\$ 8,310

Special Education Services

Occupational Therapists

Area Special Education

Description

Occupational Therapists (OTs) in WCPSS provide a variety of critical services to students to support and remediate underlying fine motor, sensorimotor, visual motor, visual perceptual, and sensory regulation skills which are crucial to participation in their educational curriculum.

Critical OT services and supports include:

- Direct and consultative services to students with Individualized Education Programs (IEPs) and 504 plans
- Evaluations
- Training for school-based staff in addressing the needs of motor and self-regulation impairments

The number of students receiving OT services has grown by 52 percent in the past five years. The rate of increase to staffing has not been commensurate with the student population growth. According to the North Carolina Department of Public Instruction (NCDPI) workload calculator, 92.76 full-time equivalents, or 927.6 Months of Employment (MOE), are required to support 4,475 students with OT services and support.

There are currently 728 allotted MOE. All allotted OT positions are currently filled. Despite this, the OT department is utilizing multiple contractors to meet student needs across the district. The district currently contracts with 16 full- and part-time contractors. The current gap between required MOE and allotted MOE is 199.6.

Proposed Funding

Recommended Phase-in Plan for Occupational Therapy:

A phased-in approach to staffing for increased workloads and gradual transition of contractors to staff positions will be implemented. Funds from contracted services will be repurposed to support the position requests for the 2024-25 school year.

- 2024-25: Request 84 MOE (two 12-MOE and six 10-MOE positions)
- 2025-26: Request 52 MOE (one 12-MOE and four 10-MOE positions)
- 2026-27: Request 30 MOE (three 10-MOE positions)
- 2027-28: Request 36 MOE (three 12-MOE positions)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Occupational Therapists	84.00	\$ 819,934
Total	84.00	\$ 819,934

Special Education Services

Physical Therapists										
Area	Special Education									
Description	<p>Physical Therapists (PTs) in WCPSS provide a variety of critical services to students to support and remediate gross motor and mobility skills for safe access to instruction and the educational environment.</p> <p>School-based PT services include:</p> <ul style="list-style-type: none">• Direct and consultative services to students with Individualized Education Programs (IEPs), 504 plans, and post-surgery/injury• Evaluations• Training for school-based staff in addressing the needs of motor and ambulatory impairments• Providing orthotics evaluations and fittings• Assigning, fitting, repairing, and maintaining PT equipment (wheelchairs, standers, etc.)• Consultation and collaboration with facilities to address physical barriers to accessibility at existing buildings and for future construction <p>The number of students requiring PT services has increased 9 percent since 2022. Currently, 931 students require PT services and support. According to the North Carolina Department of Public Instruction (NCDPI) workload calculator, 281 Months of Employment (MOE) are required to support 931 students with PT services and supports. The WCPSS PT Department is allotted 233 MOE. The current gaps between required MOE and allotted MOE is 48 MOE. This gap is currently covered by contract PTs.</p>									
Proposed Funding	<p>These contract positions will be transitioned to direct hires, allowing contract funds to be repurposed for these positions.</p> <ul style="list-style-type: none">• 2024-25: Request 48 MOE (four 12-MOE positions)									
Strategic Objectives	Student Knowledge and Skills and Student Dispositions and Well-Being									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Federal</th></tr><tr><td>Physical Therapists</td><td>48.00</td><td>\$ 463,592</td></tr><tr><td>Total</td><td>48.00</td><td>\$ 463,592</td></tr></table>	Description	MOE	Federal	Physical Therapists	48.00	\$ 463,592	Total	48.00	\$ 463,592
Description	MOE	Federal								
Physical Therapists	48.00	\$ 463,592								
Total	48.00	\$ 463,592								

Special Education Services

Speech-Language Pathologists

Area Special Education

Description

School-based Speech-Language Pathologists (SLPs) in WCPSS provide a variety of critical services to students, including:

- Providing interventions during Multi-Tiered Systems of Support (MTSS)
- Screening and evaluating students
- Providing and documenting services for individual students
- Consulting and collaborating with teachers and staff through supplemental aids and supports
- Training for school staff in working with and meeting the needs of communication-impaired students
- Serving on Mealtime Support Team and safety monitoring of Mealtime Support Plans
- Providing consultation and parent education to support student needs

Per North Carolina Department of Public Instruction (NCDPI) guidelines, SLP caseloads should not exceed a 1:50 ratio. Currently, 9,715 students have Individualized Education Program (IEP) services for speech/language. Based on this ratio, 194.3 full-time equivalents, or 1,943 Months of Employment (MOE), are required.

Currently, there are 1,571.5 MOE allotted to serve students with speech/language needs. This leaves a gap of 371.5 MOE to meet a 1:50 ratio.

One new school will open in 2024-25, which will also require an additional SLP. That request is in the New Schools and School Changes category.

Proposed Funding

Recommended Phase-In Plan for Speech-Language Pathology:

A phase-in approach to staffing for increased caseloads and a gradual transition of contractors to staff positions will be implemented. Funds from contracted services will be repurposed to support the position requests for the 2024-25 school year.

- 2024-25: Request 24 MOE (two 12-MOE positions)
- 2025-26: Request 60 MOE (six 10-MOE positions)
- 2026-27: Request 70 MOE (seven 10-MOE positions)
- 2027-28: Request 70 MOE (seven 10-MOE positions)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Speech-Language Pathologists	24.00	\$ 213,145
Total	24.00	\$ 213,145

Special Education Services

Special Education Instructional Assistants

Area Special Education

Description

The North Carolina Department of Public Instruction (NCDPI) stipulates that each Public School Unit (PSU) must provide a continuum of educational placements for all students as required by the services detailed on the student's Individualized Education Program (IEP).

WCPSS provides services to school-age students through In-Class Resource, Cross Categorical Resource, Occupational Course of Study and/or specialized/regional special education classrooms.

Specialized/Regional Programs:

WCPSS is committed to providing special education and related services to students requiring services within a specialized/regional program either in the students' base school as specified by student assignment or as close to their base school as possible. Over the past five years, in addition to the currently enrolled students, WCPSS enrolled and/or identified on an average of 138 new K-12 students requiring services within our specialized/regional programs. In addition, the projected number of pre-k to kindergarten students requiring a specialized/regional program or significant adult assistance within the total school environment is 375 students.

NCDPI stipulates class size for these programs range from six to 14 students based on the on the severity and intensity of the students' disabilities. In addition, NCDPI stipulates the allotment of Instructional Assistants (IA) for each specialized/regional program starting with one IA, and additional IAs assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult support and assistance.

Based on the trend data of enrolled and/or new identified students and the projected number of pre-k to kindergarten students requiring a specialized/regional program for the 2024-25 school year, WCPSS will need to open approximately 10 new specialized/regional programs. With the addition of the 10 new specialized/regional programs for the 2024-25 school year, Special Education Services (SES) is requesting 20 IAs to support students with disabilities in the specialized/regional programs.

Special Assignment:

Due to the severity of need, a number of students with IEPs require additional adult support and/or special assignment instructional assistants through the school day and environment due to physical, medical, instructional, behavioral, and communication needs. Currently, an estimated 2.5 percent of the total identified special education students require a high level of adult support. Based on the current and projected number of pre-k to kindergarten students requiring an intense level of adult assistance, SES is requesting 10 special assignment IAs.

Proposed Funding Regional Programs: 20 IA positions = 200 Months of Employment (MOE)

Special Assignment: 10 IA positions = 100 MOE

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Special Education IAs	300.00	\$ 1,570,762
Total	300.00	\$ 1,570,762

Special Education Services

Exceptional Children (EC) Contract Transportation

Area Transportation

Description Additional funding of \$2,250,000 is being requested in order to pay for a proposed 10 percent increase in EC vendor transportation costs in addition to procuring an additional 66 vehicles (total of 300) to transport our EC student population beginning in the 2024-25 school year. The department aims to continue to add vehicles to eventually eliminate all parent stipend contracts. The department initially had 475 vehicles under contract at the beginning of the 2019-20 school year prior to the COVID-19 pandemic.

Proposed Funding This 10 percent increase is an initial increase for new five-year contracts for current EC vendors (five total).

Strategic Objectives Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Contract Transportation		\$ 2,250,000
Total	-	\$ 2,250,000

Program Continuity

Building Substitutes

Area	Schools
Description	<p>Building substitutes are full-time employees assigned to a school to allow coverage of one teacher absence each day which provides consistency for the school and students. Building substitutes know the teachers, students, and culture at their school.</p> <p>Each school has one full-time building substitute position. Traditional, modified, and Track 4 schools receive a 10-month position. Year-round schools receive a 12-month position. There is a total of 2,044 months allotted to schools.</p>
Proposed Funding	Building substitutes have been paid using one-time federal ESSER funds since the positions were created in the 2021-22 school year. ESSER funds are ending in 2024-25. This request is for local funds to continue allotting building substitutes to schools.
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments	Description	MOE	Local	Federal	Total
	Building Substitutes - Local MOE	2,044.00	\$ 7,591,989	\$	\$ 7,591,989
	Building Substitutes - Federal MOE	(2,044.00)		(7,591,989)	(7,591,989)
	Total	-	\$ 7,591,989	\$(7,591,989)	\$ -

Program Continuity

Extended Care for Bus Riders

Area	Schools									
Description	WCPSS provides a structure and pay for staff who are supporting and supervising students arriving at schools more than 30 minutes before the start of the instructional day, and/or remaining at schools more than 30 minutes after the end of the instructional day due to the bus driver shortage. Students who are transported to or from school via yellow bus, or by EC contract transportation, are eligible to receive support and supervision. Students who are not eligible for district-provided transportation are not eligible to participate. Students who are transported to or from school by parents, regardless of their eligibility for district-provided transportation, are not eligible to participate. School administrators will define the location(s) of the supervision as well as any specific content.									
Proposed Funding	Currently, ESSER funds are supporting the extended care for bus riders. ESSER funds are ending in 2024-25. This request is for local funds to continue the supervision.									
Strategic Objectives	Student Dispositions and Well-Being and Operational Effectiveness									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Stipends/Overtime Pay and Benefits</td><td></td><td>\$ 2,500,000</td></tr><tr><td>Total</td><td>-</td><td>\$ 2,500,000</td></tr></table>	Description	MOE	Local	Stipends/Overtime Pay and Benefits		\$ 2,500,000	Total	-	\$ 2,500,000
Description	MOE	Local								
Stipends/Overtime Pay and Benefits		\$ 2,500,000								
Total	-	\$ 2,500,000								

Program Continuity

Local Salaries and Benefits Due to Increased Fill Rates and Additional Restart Schools

Area Schools

Description This request is for local funds for salaries and benefits due to increased fill rates and an increase in number of schools in the Restart program.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salaries and Benefits		\$ 1,150,000
Total		\$ 1,150,000

Program Continuity

Early College Programming

Area	Chief of Schools
Description	Wake Young Men's and Women's Leadership Academies are currently two Cooperative Innovative High Schools (CIHS) partnered with a four-year university. Staff is requesting funds to support continuing the program should a transition to a new university/college partner occur.
Proposed Funding	This request includes funding for teachers as well as supplemental funding of \$360,000 that is provided by the state as part of the CIHS agreement. The CIHS funding currently supports both personnel and learning resources.
Strategic Objectives	Operational Effectiveness and Student Dispositions and Well-Being
Budget Adjustments	

Description	MOE	Local
Early College Programming		\$ 750,000
Total	-	\$ 750,000

Program Continuity

Wendell Magnet Middle and East Wake Magnet High

Area Chief of Schools

Description Magnet Schools Assistance Program (MSAP) 2023 Project Elevate was included in the 2023-24 proposed budget as a potential risk. The U.S. Department of Education awarded WCPSS the MSAP 2023 grant, however, as part of the grant parameters, WCPSS Magnet Programs agreed to provide locally funded magnet Months of Employment (MOE) for the new magnet schools – Wendell Magnet Middle (20 MOE) and East Wake Magnet High Schools (15 MOE).

Proposed Funding Those MOE were not budgeted in 2023-24 and therefore are mission critical to be included in the 2024-25 budget.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Magnet Teachers	35.00	\$ 241,796
Total	35.00	\$ 241,796

Program Continuity

Behavioral Health Supports

Area

Student Services

Description

After the joint Wake County commissioners and school board meeting in May 2018, it was suggested that a multi-year plan would help show the total instructional support staff needed in our district.

Student Dispositions and Well-being

Goal 1: Graduation: By 2028, WCPSS will annually graduate 98 percent of students prepared to reach their full potential and lead productive lives in a complex and changing world. By 2028, WCPSS will eliminate graduation rate disparities by race, ethnicity, gender, and socio-economic status.

Goal 4: Attendance: By 2028, WCPSS will ensure 95 percent of all students are in attendance at least 95 percent of their days in membership and will eliminate disparities by race, ethnicity, gender, and socio-economic status.

Goal 5: Student Well-Being: By 2028, 90 percent of WCPSS students will demonstrate the social-emotional competencies of self-awareness, self-management, social awareness, relationship skills, and responsible decision-making and eliminate any disparities by race, ethnicity, gender, and socio-economic status.

Demonstrated Need: 2022-23 Data

504	6,700	Behavior Incidents	66,817
Homelessness	5,143	In School Suspensions	13,823
Suicide Screenings	4,248	Short-Term Suspensions	25,422
Child Protective Services (CPS) Referrals	1,637	Long-Term Suspensions/Expulsions	3/5
Self-Injury	720	ACE Referrals	781
Foster Care Placement	538	Mental Health Referrals	373
Threat Assessment	1,630		

School Physical Health 2022-23

Medical Care Plans	18,402	Medications	7,885
		Invasive Procedures	1,076

WCPSS implemented a multi-year plan in 2019-20 to expand behavioral health supports. WCPSS used one-time federal funds for the last four years to support behavioral health positions. The federal funds will expire in 2024-25. This request shifts 1,468.50 existing months to the recurring operating budget to ensure the continuation of behavioral health supports. The multi-year plan will resume in 2025-26.

Multi-Year Plan - Actual		
	MOE	Amount
2019-20	356.00	\$ 2,600,000
2020-21	310.00	\$ 2,300,000
2021-22	1,017.00	\$ 8,000,000
2022-23	94.00	\$ 900,000
2023-24	250.00	\$ 2,000,000
Total	2,027.00	\$ 15,800,000

Multi-Year Plan - Proposed		
	MOE	Amount
2024-25	-	\$ -
2025-26	527.00	\$ 4,500,000
2026-27	527.00	\$ 4,500,000
2027-28	527.00	\$ 4,500,000
Total	1,581.00	\$ 13,500,000

Program Continuity

Behavioral Health Supports

Proposed Funding This request is for local funds to continue 1,468.50 Months of Employment (MOE) currently supported by Elementary and Secondary School Emergency Relief (ESSER) III and Medicaid funds.

Strategic Objectives Student Dispositions and Well-Being and Operational Effectiveness

Budget Adjustments	Description	MOE	Local	Federal	Total
Positions funded by ESSER					
	School Counselors	654.00	\$ 6,184,076	\$	\$ 6,184,076
	School Social Workers	344.50	2,941,399		2,941,399
	School Psychologists	134.00	1,317,976		1,317,976
	Instructional Specialists	119.00	1,175,584		1,175,584
	Senior Administrators	48.00	525,647		525,647
	Lead Psychologists	24.00	259,182		259,182
	Crisis Specialists	24.00	220,619		220,619
	SEFEL Coaches	24.00	201,544		201,544
Positions Funded by Medicaid					
	Senior Administrators	72.00	709,439		709,439
	Directors	24.00	279,445		279,445
	Instructional Specialist	1.00	8,783		8,783
Positions funded by ESSER					
	School Counselors	(654.00)	\$	\$ (6,184,076)	\$ (6,184,076)
	School Social Workers	(344.50)		(2,941,399)	(2,941,399)
	School Psychologists	(134.00)		(1,317,976)	(1,317,976)
	Instructional Specialists	(119.00)		(1,175,584)	(1,175,584)
	Senior Administrators	(48.00)		(525,647)	(525,647)
	Lead Psychologists	(24.00)		(259,182)	(259,182)
	Crisis Specialists	(24.00)		(220,619)	(220,619)
	SEFEL Coaches	(24.00)		(201,544)	(201,544)
Positions Funded by Medicaid					
	Senior Administrators	(72.00)		(709,439)	(709,439)
	Directors	(24.00)		(279,445)	(279,445)
	Instructional Specialist	(1.00)		(8,783)	(8,783)
Total		-	\$ 13,823,694	\$ (13,823,694)	\$ -

Increasing Property Costs

Property and Casualty Insurance Premiums

Area	Administrative Services
Description	Risk Management and Safety manages risk of loss for Wake County Board of Education resources utilizing the past loss experience, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.
Proposed Funding	<p>General liability, automobile liability, property insurance premiums, and self-insured retention will continue to increase over the 2024-25 year pushed by increased liability exposures, additional property, and inflation. Premium increases in property and liability lines will require an increase of budget of approximately 25 percent.</p> <p>Property and all lines of liability insurance budget increases are due to additional property, increased values, inflation, market property and liability rates, medical cost, and additional employees. We are not requesting an increase to workers' compensation funding due to relatively flat market trends.</p> <p>There is an expected increase of premium for Scholastic Accident Insurance (SAI) and for the DOI athletic insurance of approximately 10 percent.</p> <p>There is a separate funding request for property insurance in the New Schools and School Changes category.</p>
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Property Insurance		\$ 1,140,000
	General Liability Insurance		445,000
	Automobile Liability Insurance		67,500
	Student Accident Insurance		10,500
	Total	-	\$ 1,663,000

Increasing Property Costs

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Crossroads FLEX lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs, collectively referred to as "TICAM" charges. The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. The North Wake College and Career Academy (NWCCA) lease addresses student capacity and facility needs and expires June 2026. The lease payment includes a set annual rental rate (\$524,740) for the second five-year term and payment of Wake County real property taxes. The estimated tax payment is \$67,500 per year. The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. The lease rate increases annually by an escalation rate of 3 percent. The Moore Square Magnet MS parking lease (Power Parking, LLC) addresses staff and magnet program parking needs at Moore Square Magnet MS. The lease is an annual recurring lease that is expected to renew. The lease expires June 2024. The lease rate is currently \$59.74/space/month (29 spaces=\$20,789.52/year). Due to demand for downtown Raleigh parking in this area, we are anticipating an estimated increase to \$63/space/month (29 space=\$21,924/year) which will result in an estimated annual increase of \$1,134.48 from the current costs. The \$5,292 balance of the annual parking costs not to exceed \$27,216, is to address parking needs as they arise at the school (acquire additional needed parking from Power Parking, LLC, and/or pursue other parking lease opportunities near the school as they become available). The SCORE ReEngagement (Garner) lease addresses student capacity and facility needs and is a three-year lease that expires June 30, 2025, with one renewal option of three years. The lease rate increases annually by an escalation rate of 4 percent. The SCORE ReEngagement (North Raleigh) lease addresses student capacity and facility needs and is a five-year, nine-month lease which commenced July 1, 2023, and expires March 31, 2029. The annual escalation rate is 3 percent. The Forest Hills Baptist Church Use Agreement addresses staff parking needs at Fred A. Olds Elementary School. The agreement is an annual recurring agreement that expires June 2025 and is expected to be renewed. The rate is currently \$7,500 per year. Young Men's Christian Association (YMCA) of the Triangle Area lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent and CAM fees.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Southeast Raleigh YMCA		\$ 143,709
	Purchasing Warehouse		29,897
	SCORE ReEngagement Locations		18,186
	Crossroads FLEX		16,772
	WYWLA		12,951
	Moore Square Magnet MS		1,409
	Total	-	\$ 222,924

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

Area	Facilities
Description	The Crossroads I and II lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. Crossroads III addresses administrative functions and secures an additional 75,864 rentable square feet of space. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs.
Funding Formula	The initial lease term was 182 months and had 72 months remaining as of July 1, 2020; however, with the addition of the Crossroads III expansion space, terms were adjusted to allow the three buildings to be coterminous. The extended lease term will now expire 180 months after the expansion Rent Commencement date; 120 months remain as of July 1, 2024. The lease monthly base rent increases 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually.
Proposed Funding	<p>For Crossroads I and II, the 2024-25 annual increase is 2.5 percent, rent is \$3,951,814, an estimated increase of \$96,386.</p> <p>For Crossroads III, the 2024-25 annual rent is \$2,013,406, an estimated increase of \$44,305. The CAM charges for Crossroads III are not projected to change.</p> <p>Building program bond funds will cover the cost of the Crossroads III square footage that is occupied by Facilities Design and Construction and Real Estate Services.</p> <p>The bond cash flow set aside by the county pays for \$9,079 of the increase.</p>
Strategic Objective	Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Crossroads I & II		\$ 193,544
Crossroads III		95,546
Building Program Funds		(13,424)
Total	-	\$ 275,666

Increasing Property Costs

Annual Uplift Fees Associated with Ongoing Renewals

Area Technology

Description

Technology Services manages a diverse array of annual renewal items, each accompanied by incremental costs in the form of annual uplift fees. This applies consistently across the board, with certain items subject to renewal rates determined by the current market conditions for the specific product or service. Meanwhile, other items adhere to a predetermined multi-year cap on fees.

Among the items not governed by a multi-year cap, a standard 4 percent uplift has been calculated. This percentage is designed to account for the anticipated increase in costs associated with maintaining and enhancing our technological infrastructure.

Over the years, Technology Services has diligently absorbed these supplementary charges, demonstrating a commitment to maintaining the quality and reliability of our services. However, the time has come to acknowledge the growing strain on our operational capabilities. Sustaining the current level of service without a corresponding increase in our base budget is becoming untenable.

Proposed Funding

In light of this, we propose a thoughtful reassessment of our budgetary allocations to ensure that Technology Services can continue to deliver optimal solutions and support.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 56,333
Computer Software and Supplies		50,037
Mobile Device Services		1,489
Professional Development		685
Membership Dues		180
Total	-	\$ 108,724

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

Area	Systemwide
Description	<p>WCPSS tracks one-time costs to remove the budget for the following school year. Some one-time costs occur every year and some costs are unique to the school year. One-time costs may occur as an appropriation of fund balance, identification of net local savings, or adjustments from other one-time revenue sources. This request removes one-time costs in 2023-24.</p> <p>Systemwide</p> <ul style="list-style-type: none">• Carryforward purchase orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2022-23 to 2023-24.• Special projects: The Wake County Board of Education approves an appropriation of funds for items reserved in funds balance for special projects on a one-time basis. All one-time costs in 2023-24 are listed on the next page. <p>Schools</p> <ul style="list-style-type: none">• Positions paid by individual school accounts: During 2023-24, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2024-25, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.• Positions paid by before and after school care carryover funds: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. Position costs paid by carryover funds in 2023-24 are being removed.• Tuition programs: This adjustment reflects a reduction in carryover funds in tuition programs due to a decrease in revenue.• Early hires and professional learning: New schools receive funding for early hires and task assignment in the year prior to the school opening, and the funds carryover until September 30 of the first year the school is open. Schools receive staff development funds in the year the school opens, and the funds carryover until June 30 of the second year the school is open. This adjustment removes funding for Woods Creek Elementary and carryover funds for schools that opened in 2022-23.
Strategic Objective	Operational Effectiveness

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

Budget Adjustments	Description	MOE	Local
	Systemwide		
	Targeted Enrollment	(1,035.00)	\$ (7,482,328)
	Carryforward Purchase Orders		(2,982,920)
	JUUL Settlement		(2,452,324)
	Replacement Vehicles/Capitalized Equipment		(1,660,000)
	Textbook and Digital Content		(1,110,723)
	Oracle Software Support and Implementation		(914,800)
	Tutoring Hub		(675,000)
	Recruitment Advertising/Employee Survey/Crossroads Branding Project		(590,000)
	Volunteer Background Checks		(550,000)
	Capitalized Equipment for Oracle ERP Upgrade		(514,302)
	HELPS District Initiative		(485,797)
	Superintendent's Transition		(300,000)
	Drivers Education Vehicles		(228,075)
	Retesting and Readministration		(206,855)
	Before and After School Program Shortage		(176,083)
	Microsoft Unified Support Contract		(125,000)
	Salary Audit		(99,394)
	Mac Support		(80,000)
	HR Recruiters and Processing Technician	(10.00)	(77,372)
	Risk Management Premiums and Deductibles		(37,400)
	Computers for new Staff		(37,352)
	External Cyber Security		(20,000)
	Leadership Development		(20,000)
	IT Network Mentoring Software		(14,210)
	Praxis and Tuition Reimbursement		(7,500)
	Web Application Firewall		(5,000)
	HR Overtime Pay due to Vacancies and Workload		(3,709)
	Principal of the Year Professional Learning Award		(705)
		(1,045.00)	\$ (20,856,849)
	New Schools - Early Hires and Professional Learning		
	Woods Creek Elementary Early Hires	(8.00)	\$ (76,827)
	Woods Creek Elementary Task Assignment Funds		(31,000)
	Staff Development Carryover Funds		(33,707)
		(8.00)	\$ (141,534)

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

Budget Adjustments	One-Time Costs in 2023-24		
	Description	MOE	Local
	Schools - Positions Paid by Individual School Accounts		
	Instructional Assistants	(84.00)	\$ (269,964)
	Teachers	(51.00)	(236,913)
	Clerical Assistant	(5.00)	(10,286)
	Employer Matching Benefits		(191,345)
	Supplementary Pay		(42,200)
	Tutor		(32,375)
	Substitute - Regular Absence		(2,974)
	Substitute - Staff Development		(1,827)
	Annual Leave Payout		(439)
		(140.00)	\$ (788,323)
	Schools - Tuition Programs		
	Before and After School Care One-Time Position	(2.00)	\$ (22,165)
	Before and After School Care Carryover Funds		(18,364)
		(2.00)	\$ (40,529)
	Total	(1,195.00)	\$ (21,827,235)

Removal of Prior Year One-Time Costs

Instructional Supplies - One-Time Allotment

Area	Systemwide
Description	For the 2023-24 school year, the state budget included \$10 million in non-recurring funds from Indian Gaming. This increased the per pupil allotment for classroom materials and instructional supplies by \$7.18 per Average Daily Membership (ADM) for 2023-24 only.
Proposed Funding	This adjustment removes the one-time state allotment of \$1,149,949.

Classroom Materials/Instructional Supplies/Equipment Allotment

2023-24 NCDPI Allotted Student Membership	160,160
One-Time 2023-24 Increase per ADM	*\$7.18
Remove One-Time Allotment	<u>\$1,149,949</u>

Strategic Objective	Student Knowledge and Skills
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Budget Adjustments	Description	MOE	State
	Instructional Supplies		\$ (1,149,949)
	Total	-	<u>\$ (1,149,949)</u>

Removal of Prior Year One-Time Costs

Textbooks and Digital Resources State Carryover Funds

Area

Systemwide

Description

The state allows textbooks and digital resources funds to carry over.

Funding Formula

- Current year allotment and carryover from prior year
- Less current year textbook and digital resource expenditures
- Equals funds eligible to carry over

Proposed Funding

Textbooks and Digital Resources State Carryover Funds

2024-25 estimated carryover funds

\$

-

Less 2023-24 actual carryover funds

7,670,065

Decrease in Carryover Funds

\$

(7,670,065)

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Carryover Funds		\$ (7,670,065)
Total	-	\$ <u>(7,670,065)</u>

New or Expanding Program

Senior Administrator - Investigations - Employee Relations

Area Human Resources

Description Employee Relations is seeking a fifth full-time investigator to support schools by investigating employee misconduct concerns. Currently, there are four full-time investigators who investigate misconduct and discrimination/harassment claims. They also handle all criminal record checks for employee applicants, contractor applicants, and volunteers.

Reducing the number of district areas that each investigator is responsible for will allow us to reduce response times to schools and improve our support. We have one investigator to solely respond to policy 1710 discrimination/harassment complaints, which have continued to increase significantly. The remaining three investigators supports three district areas each.

Investigations often involve multiple witnesses including the alleged victim, the accused, other students, and other staff. Investigators also spend time reviewing evidence such as video, witness statements, time sheets, police reports, and other documentation to ensure that our investigations are thorough and fair.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 117,720
Laptop (one-time cost)		1,200
Total	12.00	\$ 118,920

New or Expanding Program

Senior Administrator - Performance Concerns - Employee Relations

Area

Human Resources

Description

Employee Relations is seeking a second senior administrator to assist with employee performance concerns. Currently, there is one administrator who supports both supervisors and employees with concerns. As our district continues to grow, we have experienced a significant increase in the need for support among both our classified and certified personnel in the areas of individual employee performance concerns, adherence to district attendance expectations, excessive absences, complex leave matters, and supporting employees to effectively communicate and achieve resolutions to discordant issues.

The senior administrator strategically guides supervisors through specific, customized, and incremental steps to help employees make the mid-course corrections needed to demonstrate proficiency in their work. This intricate work is achieved by:

- Consultations with individual supervisors to discuss past and emerging concerns, actions taken, additional supports that may be needed, navigating conversations involving discordant issues, and supports and trainings that are available to effectively support employees' needs.
- Assisting individual supervisors to draft letters and comprehensive performance improvement plans to support employees' improvement.
- Organizing and providing specific training to supervisors across the district on topics designed to help supervisors achieve employee improvement and retention of high-quality staff.

The senior administrator also meets with employees who are not meeting performance standards, helping them to prepare for conversations with their supervisors, to access available supports to achieve sustained improvement, and to discuss options that may be available to them.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 117,720
Laptop (one-time cost)		1,200
Total	12.00	\$ 118,920

New or Expanding Program

Senior Administrator - Talent Acquisition

Area Human Resources

Description There are nine Talent Acquisition staffing senior administrators for all personnel transactions including hires, transfers, resignations, and personnel changes. There has been a 32 percent increase in these types of transactions since 2019-20. Since the last senior administrator position was provided in 2015-16, 26 schools have been added with no additional positions to offset these increases.

Proposed Funding An additional senior administrator for staffing will increase the turnaround time for hires and allow the administrators to provide more individual school support.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 117,720
Laptop (one-time cost)		1,200
Total	12.00	\$ 118,920

CRRSA - ESSER II

ESSER II - Instructional Support Contract

Area Academic Advancement

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

The intent of ESSER II - Instructional Support Contract funds was to provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.

Funds were available through September 30, 2023.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (321,450)
Total	-	\$ (321,450)

CRRSA - ESSER II

ESSER II - Learning Loss Funding

Area Academic Advancement

Description The Elementary and Secondary School Emergency Relief (ESSER) II - Learning Loss Funding grant provided funds for in-person K-12 Summer Bridge Programs to address learning loss and provide enrichment activities in the summer.

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		\$ (1,024,444)
Supplies and Materials		(273,142)
Purchased Services		(226,799)
Indirect Cost		(38,420)
Total	-	\$ (1,562,805)

CRRSA - ESSER II

ESSER II - Summer Career Accelerator Program

Area Academic Advancement

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

This grant provided funding for Summer Career Accelerator programs for students in grades 6-12 to address COVID-19-related learning loss.

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (577,905)
Purchased Services		(298,229)
Salaries and Benefits		(125,840)
Indirect Cost		(19,199)
Total	-	\$ (1,021,173)

CRRSA - ESSER II

ESSER II - Supplemental - K-12 Emergency Relief Fund

Area Academic Advancement

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

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

ESSER II funds supported year two instructional support technician positions to address interrupted learning, behavioral health positions, restored funding/permanent building substitutes, personal protection equipment, and indirect costs.

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (318,914)
Purchased Services		(4,717)
Indirect Cost		(8,167)
Total	-	\$ (331,798)

ARP Act - ESSER III

ESSER III - Educational and Competitive After-School Robotics Grant Program

Area

Chief of Schools

Description

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

The purpose of this funding is to promote evidenced-based, after-school programs for robotics education and competition, motivate students to pursue education and career opportunities in science, technology, engineering, and mathematics while building critical life and work-related skills, and to reengage students and remediate learning loss resulting from the COVID-19 pandemic.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (7,284)
Indirect Cost		(186)
Total	-	\$ (7,470)

ARP Act - ESSER III

ESSER III - Career and Technical Education - Hospitality

Area Academic Advancement

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

This funding is for Career Technical Education (CTE) programs to provide options for students outside traditional classroom instruction with a focus on developing critical skills necessary for students to succeed in the hospitality sector.

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (1,751)
Indirect Cost		(45)
Total	-	\$ (1,796)

ARP Act - ESSER III

ESSER III - Cyberbullying and Suicide Prevention Grants

Area Academic Advancement

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

Funds are used to mitigate cyberbullying, monitor student internet activity, monitor classroom educational devices, and assist with suicide prevention services.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (902,119)
Total	-	\$ (902,119)

ARP Act - ESSER III

ESSER III - District and Regional Support School Improvement/Leadership Grants

Area Academic Advancement

Description

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

Funds are used to support low-performing schools in implementing flexible improvement and intervention options to address the negative impacts of the COVID-19 pandemic.

The funds are one-time, non-recurring allotments to Barwell and Bugg Elementary schools. Barwell filled their position and fully expended their allotment in 2022-23. Bugg used the funds to support their position half-time in 2022-23 and half-time in 2023-24.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Teacher	(5.00)	\$ (48,535)
Unbudgeted Funds		(2,755)
Indirect Cost		(1,243)
Total	(5.00)	\$ (52,533)

ARP Act - ESSER III

ESSER III - Grants for Identification and Location of Missing Students

Area Academic Advancement

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

Funds are used to identify and locate missing students.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (353,625)
Total	-	\$ (353,625)

ARP Act - ESSER III

ESSER III - Homeless II

Area Academic Advancement

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

Funds are provided to address the urgent needs of homeless children and youth stemming from the impacts of the novel coronavirus pandemic – including academic, social, emotional, and mental health needs.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (918,851)
Indirect Cost		(4,678)
Salaries and Benefits		1,631
Unbudgeted Funds		262
Total	-	\$ (921,636)

ARP Act - ESSER III

ESSER III - IDEA 611 Grants to States

Area Academic Advancement

Description

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

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

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (1,311,168)
Tutorial Pay		(21,439)
Supplies and Materials		(13,297)
Furniture and Equipment - Capitalized		(10,795)
Employer Provided Benefits		(6,866)
Indirect Cost		(1,065)
Unbudgeted Funds		(117)
Total	-	\$ (1,364,747)

ARP Act - ESSER III

ESSER III - IDEA Preschool Grants

Area Academic Advancement

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

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

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (49,772)
Indirect Cost		(1,275)
Purchased Services		(625)
Total	-	\$ (51,672)

ARP Act - ESSER III

ESSER III - K-12 Emergency Relief Fund

Area Academic Advancement

Description

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

Funds supported intervention classroom teacher months to address interrupted learning, building substitutes, behavioral health support positions, before and after school care supervision, position costs for fiscal compliance, Personal Protection Equipment (PPE) and supplies, Language Essentials for Teachers of Reading and Spelling (LETRS) bonuses, and indirect costs.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

There are two requests in the Program Continuity category that move costs from ESSER III to local funds: Building Substitutes and Behavioral Health Supports. This adjustment removes intervention positions and extended care for bus riders from ESSER III funds.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		\$ (38,132,778)
Intervention Positions	(2,356.00)	
Teacher - Title I	(160.00)	
Intervention Coordinator	(135.00)	
Instructional Assistant - Title I	(29.00)	
Instructional Coach	(28.00)	
Parent Liaison	(12.00)	
Senior Administrator - Finance	(12.00)	
Supplies and Materials		(13,374,380)
Purchased Services		(3,468,192)
Indirect Cost		(1,905,300)
Total	(2,732.00)	\$ (56,880,650)

ARP Act - ESSER III

ESSER III - Math Enrichment Programs

Area Academic Advancement

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

This grant is to support public school units in addressing COVID-19 related needs during the instructional year, including through after-school and before-school programs that incorporate supplemental in-person instruction to address learning loss in math in grades 4-8.

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (645,887)
Indirect Cost		(16,929)
Employer Provided Benefits		(15,179)
Total	-	\$ (677,995)

ARP Act - ESSER III

ESSER III - School Psychologist Grant

Area Academic Advancement

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

This grant is to improve the safety, mental health, and well-being of students by providing grants to public school units to recruit school psychologists.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (7,621)
Indirect Cost		(195)
Total	-	\$ (7,816)

ARP Act - ESSER III

ESSER III - STEM Pilot Program

Area Academic Advancement

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

Funds promote access to innovative digital and personalized learning solutions for high school students that bridge the gap between chemistry and physical science curricula and Career Technical Education (CTE) career pathways.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (47)
Indirect Cost		(1)
Total	-	\$ (48)

ARP Act - ESSER III

ESSER III - Summer Career Accelerator Program

Area Academic Advancement

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

This grant provides support to public school units in addressing COVID-19 related needs during the summer, including through in-person instruction to address learning loss and provide enrichment activities for students in grades 6-12.

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (197,904)
Supplies and Materials		(19,611)
Employer Provided Benefits		(8,869)
Indirect Cost		22,306
Total	-	\$ (204,078)

ARP Act - ESSER III

ESSER III - NBPTS Certification Fee Reimbursement Program

Area Human Resources

Description

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

Funds are used to reimburse teachers at qualifying public schools for the cost of the participation fee for National Board for Professional Teaching Standards (NBPTS) certification.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (26,673)
Indirect Cost		(683)
Total	-	\$ (27,356)

ARP Act - ESSER III

ESSER III - Principal Retention Supplements

Area Human Resources

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

Funds provide retention supplements to experienced principals to ensure continuity in school operations during transition back to use of current student growth scores for principal salary determination during fiscal years 2023 and 2024.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2024.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Supplementary Pay		\$ (110,333)
Employer Provided Benefits		(35,472)
Total	-	\$ (145,805)

ARP Act - ESSER III

ESSER III - Gaggie Grants

Area Technology

Description

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

This grant is to contract with Gaggie.Net, Inc. for technology to mitigate cyberbullying, monitor student internet activity, and assist with suicide prevention services.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (504,410)
Unbudgeted Funds		(16,653)
Total	-	\$ (521,063)

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

Description In 2023-24, Bugg Elementary continued to plan programs and events that provide families with meals as well as educate them about healthy choices and good nutrition. Funds are available until expended. The school intends to carry over the unspent funds into the 2024-25 school year.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Food Purchase		\$ (2,603)
Indirect Cost		(67)
Total	-	\$ (2,670)

Changes to Grants, Donations, and Fees

Hendrick Get Set Go Grant

Area	Schools
Description	Funds are to be used by Vernon Malone College & Career Academy’s Racecar Club for the purchase of a racecar chassis and parts to build a racecar by club members. Funds are available until expended. The school plans to roll over unspent funds to the 2024-25 school year.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Supplies and Materials		\$ (5,254)
	Total	-	\$ (5,254)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area Chief of Schools

Description The Burroughs Wellcome Fund (BWF) grant supports summer camps for middle school students in the Science, Technology, Engineering, and Math (STEM) area. Students have hands on activities in STEM areas with support from teachers and current high school STEM academy students. Grant funds pay for staff, supplies, transportation, and food for the camp.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 1,847
Employer Provided Benefits		523
Purchased Services		(21,800)
Salaries		(3,371)
Total	-	\$ (22,801)

Changes to Grants, Donations, and Fees

MSAP Project Elevate

Area

Chief of Schools

Description

The Magnet Schools Assistance Program (MSAP) Project Elevate grant (2023-2028) was awarded to Wendell Magnet Elementary, Wendell Magnet Middle, Zebulon Magnet Elementary, Zebulon Magnet Middle, and East Wake Magnet High. This grant supports the implementation of the grant-approved magnet programs at these five schools, and positions are allotted according to MSAP grant criteria. The duration of the grant is October 1, 2023, through September 30, 2028. A one-year extension can be requested from the U.S. Department of Education if funds have not been depleted.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 153,407
Salaries		106,809
Employer Provided Benefits		31,111
Indirect Cost		28,052
Unbudgeted Funds		(2,465,278)
Supplies and Materials		(145,658)
Capital Outlay		(49,500)
Total	-	\$ (2,341,057)

Changes to Grants, Donations, and Fees

MSAP Project Nexus

Area Chief of Schools

Description The Magnet Schools Assistance Program (MSAP) Project Nexus grant (2021-2026) supports the implementation of Global Studies and World Languages at Dillard Drive Magnet Elementary, Dillard Drive Magnet Middle, East Cary Magnet Middle, and Smith Magnet Elementary. Additionally, it builds the 90/10 and 50/50 Spanish Immersion programs at Dillard Drive Magnet Elementary and Smith Magnet Elementary

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 53,371
Employer Provided Benefits		25,934
Purchased Services		(607,395)
Supplies and Materials		(476,602)
Indirect Cost		(15,560)
Total	-	\$ (1,020,252)

Changes to Grants, Donations, and Fees

MSAP Synergy 2022

Area Chief of Schools

Description The Magnet Schools Assistance Program (MSAP) Synergy grant (2022-2027) supports Centennial Campus Magnet Middle School, East Millbrook Magnet Middle School, Wake Forest Magnet Elementary School, and Wildwood Forest Magnet Elementary School. This project is entering year three of the 2022-2027 implementation.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 48,787
Employer Provided Benefits		48,994
Indirect Cost		11,087
Unbudgeted Funds		366
Purchased Services		(948,105)
Supplies and Materials		(932,306)
Capital Outlay		(39,000)
Total	-	\$ (1,810,177)

Changes to Grants, Donations, and Fees

Title II - Supporting Effective Instruction

Area Academic Advancement

Description

Title II, Part A of the Every Student Succeeds Act (ESSA) provides funding to help increase the academic achievement of all students by supporting educators and elevating the teaching profession. It may be used to prepare, train, and recruit high-quality teachers and principals to increase student academic achievement. Funds are intended to be used to drive innovation and build on evidence to better support educators.

Domains for supporting educators include:

- Multiple pathways to teaching and leading;
- Induction and mentorship;
- Meaningful evaluation and support;
- Strong teacher leadership; and
- Transformative school leadership.

In addition, funds may be used for:

- Promoting a diverse educator workforce across the career continuum;
- Leveraging teacher expertise and leadership; and
- Providing equitable access to effective educators.

Changes in revenue are based on a decrease in carryover funds.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Indirect Cost		\$ 14,076
Salaries		220
Unbudgeted Funds		(374,214)
Purchased Services		(23,488)
Employer Provided Benefits		(13,542)
Total	-	\$ (396,948)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

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

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 41,837
Preschool Teacher	5.00	35,548
Preschool IA	5.00	25,710
Supplies and Materials		(460,575)
School-Based Specialists	(71.00)	(244,652)
Instructional Support I	(37.00)	(181,268)
Salaries		(163,186)
Employer Provided Benefits		(133,825)
Instructional Facilitators	(15.00)	(121,264)
Indirect Cost		(58,042)
Unbudgeted Funds		(57,859)
Total	(113.00)	\$ (1,317,576)

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area	Academics
Description	Elementary and Secondary Education Act (ESEA) Title I - School Improvement provides assistance to schools which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA). Funds are allotted this year to SCORE Academy and Phillips High School. 2024-25 is year three of three for this grant.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Supplies and Materials		\$ (163,523)
	Purchased Services		(24,439)
	Indirect Cost		(4,825)
	Employer Provided Benefits		(426)
	Total	-	\$ (193,213)

Changes to Grants, Donations, and Fees

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

Area Academics

Description Elementary and Secondary Education Act (ESEA) Title IV - Student Support and Academic Enrichment funds are used to improve students' academic achievement by increasing the capacity of states, public school units, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Unbudgeted Funds		\$ 137,185
	Employer Provided Benefits		21,990
	Supplies and Materials		(264,551)
	Indirect Cost		(6,212)
	Total	-	\$ (111,588)

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area

Academics

Description

Grant funding for the Tom and Pat Gipson grant is designated for WAKE Up and Read to support outreach and communications to students and families to increase access and engagement in the area of literacy development. Staffing and activities include dual generational programming with coalition partners in community-based settings, a listening tour to learn from families, and the redesign of the WAKE Up and Read website and communications.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (30,000)
Supplies and Materials		(14,213)
Salaries		(3,598)
Employer Provided Benefits		(1,099)
Indirect Cost		(484)
Total	-	\$ (49,394)

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

Description Coordinating Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade three) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

Individuals with Disabilities Education Act (IDEA) federal regulations mandates 15 percent of a Public School Unit (PSU), charter school, or state-operated program's total annual IDEA allocation (IDEA Title VI-B - Preschool Handicapped and IDEA Title VI-B Handicapped) is set-aside for any PSU, charter school, or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities including particular impairment; the placement in particular educational settings of children; and the incidence, duration, and types of disciplinary actions, including suspension and expulsions.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 409,353
Purchased Services		17,971
Supplies and Materials		(531,567)
Employer Provided Benefits		(29,572)
Indirect Cost		(14,277)
Salaries		(330)
Total	-	\$ (148,422)

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 public school units' specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool least restrictive environment opportunities for handicapped preschoolers.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 643
Employer Provided Benefits		78
Supplies and Materials		(16,664)
Purchased Services		(6,261)
Indirect Cost		(585)
Total	-	\$ (22,789)

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

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

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 9,051,370
Supplies and Materials		1,182,784
Salaries		38,505
Indirect Cost		30,225
Unbudgeted Funds		(14,280,494)
Employer Provided Benefits		(330,189)
Total	-	\$ (4,307,799)

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Preschool Handicapped

Area Special Education

Description The Individual with Disabilities Education Act (IDEA) VI-B Preschool Handicapped funds are used to initiate and expand preschool special education and related services programs for children with disabilities ages three through five.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 7,328
Employer Provided Benefits		5,179
Supplies and Materials		5,374
Purchased Services		4,246
Indirect Cost		460
Unbudgeted Funds		(56,417)
Total	-	\$ (33,830)

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 public school units, charter schools, and state-operated programs for specific areas of need for students with disabilities. These targeted areas include the establishment and coordination of reading/writing coordinators and training, math coordinators and training, early literacy activities, Positive Behavior Interventions and Support coordinators and training, responsiveness to instruction coordinators and training, related services and support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (12,800)
Supplies and Materials		(10,000)
Unbudgeted Funds		(3,153)
Indirect Cost		(584)
Employer Provided Benefits		(7)
Total	-	\$ (26,544)

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 Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 13,100
Purchased Services		(4,328,200)
Employer Provided Benefits		(80,066)
Unbudgeted Funds		(23,669)
Salaries		(14,686)
Capital Outlay		(13,100)
Total	-	\$ (4,446,621)

Changes to Grants, Donations, and Fees

ARPA Community Grant Program

Area Student Services

Description The Student Engagement Team (SET) improves capacity for positive youth development in the county by developing, publicizing, delivering, and evaluating youth development programs and by participating on interdisciplinary teams to develop and support partnerships and programs. The American Rescue Plan Act (ARPA) community grant targets three middle schools and one elementary school for a comprehensive family engagement support model to address any barriers to community resources.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 6,145
Unbudgeted Funds		(170,537)
Salaries		(4,739)
Employer Provided Benefits		(1,317)
Total	-	\$ (170,448)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

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

There is a request in the Program Continuity category to move behavioral health support positions from Medicaid funds to local funds.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		\$ 288,522
Unbudgeted Funds		70,940
Counselor	(4.00)	(34,747)
Instructional Assistant	(10.00)	(15,317)
Purchased Services		(487,292)
Total	(14.00)	\$ (177,894)

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

Strategic Objectives Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 17,452
Purchased Services		15,810
Supplies and Materials		(58,562)
Unbudgeted Funds		(24,280)
Salaries		(17,762)
Total	-	\$ (67,342)

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support funds come from preschool tuition, parent and teacher workshop registration fees, and donations. All staff members in this budget are split-coded among other funds and receive a percentage of benefits in this program. Budget projections are based on 2023-24 income.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (45,164)
Salaries		(11,677)
Employer Provided Benefits		(5,044)
Purchased Services		(3,500)
Total	-	\$ (65,385)

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

Revenue is generated from rental fees received from community users. The fee-based enterprise, revenue projection is based on a 3 percent increase. Program costs are adjusted to reflect current trends which are anticipated to continue in 2024-25; adjustments have been made to salaries and benefits as required to meet current rate schedules.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 874,168
Unbudgeted Funds		504,947
Purchased Services		(1,109,013)
Salaries		(54,500)
Capital Outlay		(22,588)
Employer Provided Benefits		(10,534)
Indirect Cost		(6,620)
Total	-	\$ 175,860

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area Child Nutrition

Description The 2024-25 CNS budget is based on projected revenues that account for estimated changes in participation and federal/state reimbursements, historical expenditures with 2023-24 salaries and 2024-25 projected benefit costs, and a legislated maximum indirect cost rate of 8 percent for school nutrition.

There are two requests in the New Schools and School Changes category using CNS funds. One request is for CNS positions for Woods Creek Elementary and the other request is for an allotment adjustment based on the proposed school calendar change.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	State	Local	Federal	Total
	Employer Provided Benefits		\$ 3,478	\$ 3,181,366	\$	\$ 3,184,844
	Salaries		10,977	2,473,520		2,484,497
	Indirect Cost			593,907		593,907
	Supplies and Materials			(5,200,414)	(12,008)	(5,212,422)
	Purchased Services			(57,788)		(57,788)
	Capital Outlay			(42,150)		(42,150)
	Total	-	\$ 14,455	\$ 948,441	\$ (12,008)	\$ 950,888

Changes to Grants, Donations, and Fees

Assistant Principal Intern - MSA Students

Area Human Resources

Description Master of School Administrative (MSA) Interns enrolled in Principal Fellow (TP3) grant positions receive a salary stipend from the Department of Public Instruction (DPI). Up until now, the district has covered interns' benefits and initial local supplement; the university partners are then invoiced for reimbursement of the local supplement. However, for the 2024-25 school year, the universities will cover the health insurance (hospitalization) cost to employer instead, and WCPSS will invoice the universities for those costs.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Hospitalization		\$ 145,710
	Supplement and Benefits		(226,343)
	Total	-	\$ (80,633)

Changes to Grants, Donations, and Fees

Tax Credit Co., LLC

Area Human Resources

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

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (4,854)
Total	-	\$ (4,854)

Changes to Grants, Donations, and Fees

Teacher and School Leaders (TSL) Grant

Area Human Resources

Description WCPSS was awarded the Teacher and School Leader (TSL) Incentive Program Grant, sponsored by the U.S. Department of Education. The purpose of TSL is to assist states, public school units, and nonprofit organizations to develop, implement, improve, or expand comprehensive Performance-Based Compensation Systems (PBCS) and/or Human Capital Management Systems (HCMS) and Career Advancement Opportunities for teachers, principals, and other school leaders (especially for educators in high-need schools who raise student growth and academic achievement and close the achievement gap between high- and low-performing students). TSL is a three-year grant, and WCPSS was awarded \$13,545,026 for Project LEADERS, which will serve 24 high-need schools.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 4,508,820
Employer Provided Benefits		(22,364)
Supplies and Materials		(10,500)
Total	-	\$ 4,475,956

Changes to Grants, Donations, and Fees

E-Rate

Area Technology

Description The E-Rate Program helps ensure that schools and libraries can obtain high-speed internet access and telecommunications at affordable rates. Applicants request discounts on services through an annual application process. Discounts are dependent on the category of service requested, the level of poverty, and the urban/rural status of the appropriate school district. Funding may be requested under two categories of service. Category 1 includes data transmission services and internet access as well as voice services. Category 2 includes internal connections, basic maintenance of the internal connections, and managed internal broadband services.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (846,942)
Supplies and Materials		(27,562)
Employer Provided Benefits		(494)
Total	-	\$ (874,998)

Changes to Grants, Donations, and Fees

School Connectivity

Area Technology

Description In 2007, the School Connectivity Initiative was created by the State Board of Education to appropriate funds to enhance the technology infrastructure for Public Schools Units (PSU). Each NCREN connected PSU with multiple locations separated by a public-right-of-way is entitled to receive Wide Area Network (WAN) funding through the initiative. Annual funding amount provided to each PSU is a percentage of the overall budget allotment and is based on each PSUs after-E-Rate costs (non-discounted share) associated with WAN or other agency approved connectivity costs.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Capital Outlay		\$ 3,647,825
Supplies and Materials		1,105,000
Purchased Services		750,000
Total	-	\$ 5,502,825

Changes to Grants, Donations, and Fees

School Technology Fund

Area	Technology														
Description	The North Carolina Department of Public Instruction allots funding to school districts for the development and implementation of a local school technology plan.														
Funding Formula	Funds for school technology are distributed based on allotted average daily membership in grades K-12. Monthly allotment adjustments are made to each Public School Unit (PSU) based on interest received on their account from the Department of State Treasurer. Any legislated one-time annual adjustment for fines and penalties will be made to each PSU with an approved technology plan.														
Proposed Funding	State Allotment 2024-25														
	Fines and Forfeitures, Interest	\$	1,920,000												
	Estimated 2024-25 Budget	\$	1,920,000												
	State Allotment 2023-24														
	Fines and Forfeitures, Interest	\$	1,980,860												
	Carryover Fund 2022-23		975,732												
	2023-24 Budget	\$	2,956,592												
	Decrease for 2024-25														
		\$	(1,036,592)												
	Strategic Objective	Operational Effectiveness													
Budget Adjustments	<table><thead><tr><th>Description</th><th>MOE</th><th>State</th></tr></thead><tbody><tr><td>Purchased Services</td><td></td><td>\$ (936,500)</td></tr><tr><td>Supplies and Materials</td><td></td><td>(100,092)</td></tr><tr><td>Total</td><td>-</td><td>\$ (1,036,592)</td></tr></tbody></table>			Description	MOE	State	Purchased Services		\$ (936,500)	Supplies and Materials		(100,092)	Total	-	\$ (1,036,592)
	Description	MOE	State												
	Purchased Services		\$ (936,500)												
	Supplies and Materials		(100,092)												
	Total	-	\$ (1,036,592)												

Grants, Donations, and Fees Ending

The Wake County Public School System receives grants from state, local, and federal sources. Local donations are usually one-time funds received directly from various organizations to be expended for a specific use in the year donated. The following list of grants and donations have ended and all funds are expected to be expended by the end of this fiscal year.

Program Name	MOE	Amount
State Sources		
Advanced Teaching Roles		\$ (1,113,484)
State Capital Infrastructure Fund (SCIF)		(459,817)
	<u>-</u>	<u>\$ (1,573,301)</u>
Local Sources		
Donations - General Operations		\$ (52,298)
Carolina Panthers Charities		(47,500)
John Rex Endowment SEFEL Expansion Grant		(26,775)
AstraZeneca ACT on Health Equity		(25,000)
CIU Confucius Classroom		(21,022)
United Way Changing Generations/Pathways to Progress		(13,392)
Barnhill Family Foundation Ready4K		(10,000)
Teaching Tolerance Educator Grant		(10,000)
COVID-19 Food Donation		(7,726)
James and Devon Brown Charitable Fund		(7,387)
Jeanes Fellows Program		(5,210)
College Board - AP Summer Institute Scholarships		(1,259)
No Kid Hungry		(713)
	<u>-</u>	<u>\$ (228,282)</u>
Federal Sources		
Local Foods for Schools		\$ (591,835)
Children with Disabilities - Risk Pool		(400,608)
MSAP Cornerstone 2017		(278,227)
School Nutrition Equipment		(15,136)
	<u>-</u>	<u>\$ (1,285,806)</u>

Capital Building Program

Capital Building Program

Area	Facilities
Description	The capital improvements budget, or building program, pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet education standards. The issuance of bonds pay these costs. County revenues pay the bonds over several years.

	2024-25	2023-24	Difference
CIP 2017	\$ 1,201,152,083	\$ 1,169,010,012	\$ 32,142,071
CIP 2013	14,294,349	15,862,402	(1,568,053)
	<u>\$ 1,215,446,432</u>	<u>\$ 1,184,872,414</u>	<u>\$ 30,574,018</u>

Strategic Objective	Student Knowledge and Skills
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Budget Adjustments	Description	MOE	Local
	Capital Building Program		\$ 30,574,018
	Total	-	\$ 30,574,018

**2024-
2025**

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