

ADOPTED BUDGET

FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021



WAKE COUNTY
PUBLIC SCHOOL SYSTEM



What Starts Here Changes Everything.

CARY, NORTH CAROLINA



WAKE COUNTY BOARD OF EDUCATION

CROSSROADS BUILDING 1
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

May 8, 2020

Dear Chairman Ford,

On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2020-2021 fiscal year. This budget request, which reflects the needs of 162,000 students, their families and our nearly 20,000 employees, is delivered at an extraordinary time in our nation's history.

As our superintendent said in her budget message to us, the COVID-19 pandemic has left many of us struggling to understand what will happen in the next 30, 60 or 90 days – let alone the duration of the coming school year.

So we, as a school board, have turned to our district's core beliefs in presenting this budget to you.

COVID-19 has underscored and exposed large gaps and disparities among our families. It has revealed the depth of our challenges in ensuring all students are provided relevant, rigorous and meaningful learning each day.

And it has led to this budget request of \$545,891,117 in county appropriations for the 2020-2021 school year – an increase of \$29,936,016 compared to last year.

Our Board of Education members greatly appreciate the collaboration and the strong working relationship we enjoy with you and the Board of Commissioners.

It is largely due to this relationship that we understand the school system's request, while much smaller than years past, will be difficult to meet.

We also know it falls far short of the educational needs exposed by this pandemic.

What this request represents, we believe, is a balance between our responsibilities to provide a sound, basic education and the significant uncertainties faced by the Wake County Board of Commissioners.

Of the \$29.9 million of additional funding contained in this request, \$18.4 million is driven by current and expected legislative requirements. Another \$2.1 million is tied to increasing property costs. And \$2.8 million is needed to pay for the opening of new schools.

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I would also like to highlight the largest single increase outside of legislative changes, which is a request for \$6.7 million to help cover the costs of deferred operational needs.

This category of deferred needs was created last year in response to public acknowledgement by county leaders and school board members that the school system never recovered from reductions made during the Great Recession. While the request in this second year of the five-year program has been reduced, we feel it is important to retain a commitment to the larger effort.

I am certain you and your colleagues will be as thoughtful and compassionate in your considerations as we were when shaping this request. I want to thank you in advance for your deliberations and look forward to working together as we strive to maintain and improve one of our county's most important assets.

Respectfully,

A handwritten signature in blue ink, appearing to read "Keith Sutton", with a long horizontal flourish extending to the right.

Keith Sutton
Chair, WCPSS Board of Education



Cathy Q. Moore
Superintendent
Crossroads I
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April 14, 2020

Wake County Board of Education:

I am writing this budget message at a time when the COVID-19 pandemic has left many of us struggling to understand what will happen in the next 30, 60 or 90 days – let alone the duration of the coming school year. In doing so, I find myself returning to our school district's core beliefs.

In my first budget message last year, I chose to focus on the first core belief of our Vision 2020 Strategic Plan. "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous and meaningful learning each day."

None of us at the time understood how that belief would come to be tested. But this pandemic has not changed our priorities; it has simply placed them in a new light.

Feeding children, an often overlooked routine that provided breakfast and lunch to nearly one-third of our 162,000 students, is now a critical district function for entire families. Student-teacher relationships – the foundation of K-12 education – are re-emerging from their own quarantine. And we are compressing years of computer laptop distribution into weeks in order to improve access.

While I do not know what our families will need to be made whole again in 2020-2021, I know the budget I am proposing today falls short of even the challenges we identified before the pandemic.

I also understand the economic fallout from COVID-19 has likely just begun. Should it persist, the needs of our community could quickly outpace the county's resources. That is why I am proposing a budget increase that is much smaller than recent years.

More specifically, I am recommending a request of \$29,936,016 for the 2020-2021 school year. Of that amount, \$18.4 million is driven by current and expected legislative requirements. Another \$2.1 million is tied to increasing property costs. And \$2.8 million is needed to pay for the opening of new schools. I appreciate this recommendation will require further collaboration with the county in the coming weeks and months as the full effect of COVID-19 becomes clearer. However, to recommend less than \$29.9 million could require further reductions in areas where the district never caught up following the Great Recession.

Familiar issues, such as those identified in last year's multi-year funding plan, will still remain when this pandemic ends.



Class size restrictions, for example, will continue to put pressure on many schools, especially those in western Wake County. Specifically, the smaller classes required by law will mean hiring additional teachers and finding more space.

And despite an initial projection of nearly flat enrollment growth, that prediction no longer seems likely. This is because current state policies allowed charter schools in Wake County to delay their openings after public school projections were already announced.

Of course those students will still need a classroom. And with nearly four of every five school-aged children in Wake County attending traditional public schools, chances are excellent that the classroom will be part of the Wake County Public School System.

We are pleased to serve them.

When needs such as these are combined with legislative requirements, it is difficult to identify ways to reduce this proposed budget further. That is because the legislative changes, new school openings, long-deferred operating costs and property cost increases represent virtually all of the \$29.9 million in this budget proposal.

Of course, our options as a school district could change if any of these requirements change in response to the COVID-19 pandemic.

Before 2019-2020 was permanently altered, thousands of employees and students were in the midst of a very good year. It would be easy – and wrong – to overlook those accomplishments today. For example:

- Our graduation rate is the highest in the district's history at 89.9 percent. For the sixth consecutive year, the rate of improvement for minority students exceeded the district's growth rate.
- The graduation rate at more than two-thirds of our high schools now exceeds 90 percent. Eight schools posted graduation rates above 95%, including three with a graduation rate of 100%.
- More than 97 percent of teachers met or exceeded NC academic growth standards this past year. We have led the nation in the number of National Board Certified teachers for 14 consecutive years.
- A large majority of our schools are diverse and thriving. In addition, Magnet Schools of America named 39 of 51 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- With support from the county on a multi-year funding plan, starting pay for our bus drivers was increased to \$15 an hour.

Our school district is an economic engine for our community in good times, and a foundation upon which to build when times are lean.

In much the same way I opened this message, I am closing with a reference to our school district's core beliefs. The sixth and final belief in the Vision 2020 Strategic Plan was written by a broad cross-section of our community.



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

It states that "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."

We look forward to our continued partnership with County Commissioners and staff while building a budget for 2020-2021.

Our shared vision is found in the hopes and dreams for our children. I believe this proposed budget and our continued work together can keep those hopes and dreams alive while our community works together in a time of crisis.

Respectfully,

A handwritten signature in dark ink that reads "Cathy Q. Moore".

Cathy Q. Moore
WCPSS Superintendent

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INTRODUCTION

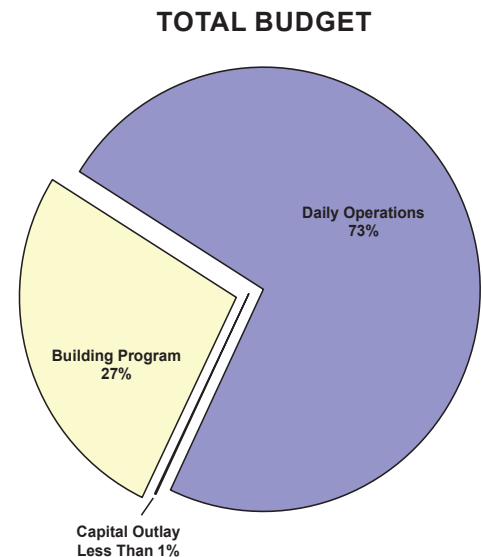
Budget at a Glance

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

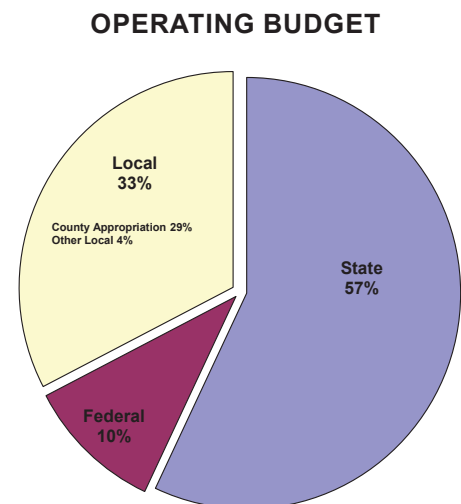
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating 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, and major renovation and replacement of older facilities to meet educational standards. The issuance of bonds, where voters authorize the state or county to borrow money, pays these costs. County revenues pay the bonds over a number of years.

TOTAL BUDGET FOR 2020-21		
DAILY OPERATIONS	\$ 1,806,827,638	73%
+ Capital Outlay (vehicles and equipment)	\$ 2,529,371	<1%
EQUALS OPERATING BUDGET	\$ 1,809,357,009	73%
+ Building Program (provided by taxpayer bonds)	\$ 660,369,364	27%
EQUALS TOTAL BUDGET	\$ 2,469,726,373	100%



OPERATING BUDGET FOR 2020-21				
	Operating Budget		Per Pupil Budget	
State	\$ 1,031,585,638	57%	\$ 6,370	
County Appropriation	\$ 527,904,101	29%	\$ 2,932	
Enterprise Funds	\$ 31,906,512	2%	\$ 197	
Other Local	\$ 14,765,208	1%	\$ 91	
Fund Balance Appropriation	\$ 13,210,729	1%	\$ 82	
Local - Current Expense Non-restricted	\$ 2,270,000	<1%	\$ 13	
Local	\$ 590,056,550	33%	\$ 3,315	
Federal	\$ 187,714,821	10%	\$ 1,159	
TOTAL	\$ 1,809,357,009	100%	\$ 10,844	

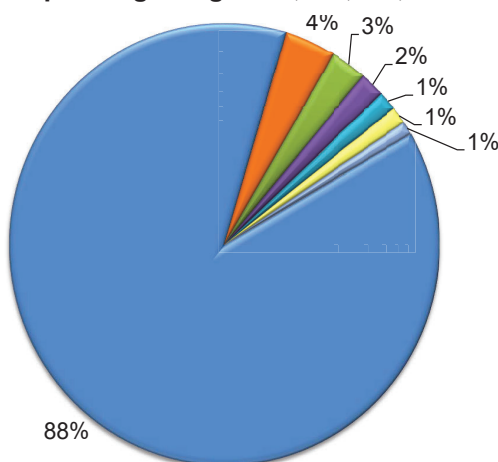


Budget at a Glance

Where do funds come from?		Where are funds spent?
State Sources 57%		The state budget pays for:
State Public School Fund		Salaries and Benefits \$973.8 m
• Position Allotments	\$629.0 m	Purchased Services \$31.8 m
• Categorical Allotments	\$177.2 m	Supplies and Materials \$26.0 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$109.2 m	
• Dollar Allotments	\$93.4 m	
• CARES Act	\$13.0 m	
Other State Allocations for Current Operations	\$9.6 m	
Child Nutrition - Breakfast Reimbursement	\$0.2 m	
Local Sources 33%		The local budget pays for:
Noncategorical (Most flexible sources)		Salaries and Benefits \$396.2 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$527.9 m	Purchased Services \$78.0 m
• Fund Balance Appropriation	\$13.2 m	Transfers to Charter Schools \$49.1 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$4.0 m	Utilities \$35.4 m
• E-Rate	\$3.6 m	Supplies and Materials \$28.8 m
• Fines and Forfeitures	\$2.3 m	Capital Outlay (mobile units, vehicles, and equipment) \$2.6 m
• Investment Interest	\$1.4 m	
• Tuition and Parking Fees	\$0.9 m	
• Rebates	\$0.3 m	
• Cellular Lease	\$0.2 m	
• Disposition of Fixed Assets	\$0.2 m	
Unused funds roll to fund balance.		
Enterprise Funds (supported by outside fees)		Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.
• Child Nutrition	\$19.5 m	
• Community Schools	\$7.0 m	
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$5.0 m	
Local Grants/Contracts/Donations	\$4.6 m	
Federal Sources 10%		The federal budget pays for:
Federal Grants routed through NCDPI	\$94.6 m	Salaries and Benefits \$85.9 m
CARES Act	\$39.5 m	Purchased Services \$61.3 m
Commodities (turkey, beef, cheese)	\$37.8 m	Supplies and Materials \$40.0 m
Medicaid	\$11.8 m	Capital Outlay \$0.5 m
Direct Federal Grants	\$3.5 m	
ROTC	\$0.5 m	

The vast majority of the school system's funding goes directly to schools, and 3 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 4 percent of the budget. The remaining 5 percent is made up by Academics, Special Education, Student Services, Finance, Human Resources, Technology, and other central services divisions.

Operating Budget: \$1,809,357,009



- Schools - 88%
- 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 - 1%
- Administrative Services - 1%
- Technology Services - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.8 billion. This budget provides resources for over 10,000 teachers, teaching 162,000 students in 192 different schools.

Public education is a human-resource-intensive business with 80 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 11 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 3 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 1,031,585,638
Local Sources	590,056,550
Federal Sources	187,714,821
Total	\$ 1,809,357,009

Operating Budget		
Salaries and Benefits	\$ 1,455,950,136	80%
Purchased Services	206,500,661	11%
Supplies and Materials	94,649,276	5%
Capital Outlay	3,167,893	<1%
Transfers to Charter Schools	49,089,043	3%
Total	\$ 1,809,357,009	100%

STATE FUNDING

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

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount; therefore, the most expensive employees are assigned to state months.
 - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
 - » Examples: Non-Instructional Support Personnel, Instructional Assistants, and Central Office Administration
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, instructional assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
 - » Examples: Children with Disabilities, Transportation of Pupils, and Limited English Proficiency
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
 - » Examples: Non-Contributory Employee Benefits

State sources pay for 57 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 1,008,832,132
Coronavirus Funds	13,003,478
Other Allocations for Current Operations	9,571,800
Child Nutrition - Breakfast Reimbursement	178,228
Total	\$ 1,031,585,638

State Budget 57% of the Operating Budget		
Salaries and Benefits	\$ 973,772,108	94%
Purchased Services	31,835,631	3%
Supplies and Materials	25,945,631	3%
Capital Outlay	32,268	<1%
Total	\$ 1,031,585,638	100%

Budget at a Glance

STATE BUDGET IMPACT

The General Assembly passed several bills that impact the budget.

Funds to Department of Public Instruction for ADM Growth House Bill 1071

The legislature signed House Bill 1071 into law on June 19. The house bill transferred funds from fines and forfeitures, school bus replacement, and Coronavirus Relief Fund Cares Act to provide funds for growth in student membership in the state.

Compensation of Certain School Employees Senate Bill 818

The legislature signed Senate Bill 818 into law on June 26. The senate bill determined changes in pay for 2020-21:

- No changes to state salary schedules
- Teacher salary schedule established at the same level as 2019-20, step increase only
- Assistant principal salary schedule established at the same level as 2019-20, step increase only
- Principal salary schedule established at the same level as 2019-20, no increases
- Non-Certified Staff schedule established at the same level as 2019-20, no increases

The bill diverted funding from performance bonuses for teachers (reading, math, CTE, AP/IB) that would have been paid in January to a one-time \$350 bonus for teachers and instructional support employees to be paid in October for those employed as of October 1. The bill approved a bonus for principals who received a bonus in October 2019 and are employed as a principal in a public school as of October 1, 2020.

Salary-Related Contributions/Debt Service Funds House Bill 1218

The legislature signed House Bill 1218 into law on June 26. The house bill determined employer matching benefit rates for 2020-21. The matching retirement rate becomes 21.68% and the annual hospitalization rate becomes \$6,326.

Coronavirus Relief Fund/Additions and Revisions House Bill 1023

The legislature signed House Bill 1023 into law on July 1. The bill extended the time period for Coronavirus Relief Funds for School Nutrition to December 30. The bill provides for personal protective equipment, exceptional children grants, transportation reserve for summer nutrition, and school lunches. The bill reduced funding for school technology and redirected the funds for an Enterprise Resource Planning system for integrated payroll and human resources information, an integrated state-level licensure system, and reporting of financial information for increased transparency and analytics.

Coronavirus Relief Act House Bill 1105

The Coronavirus pandemic in 2020 has a direct impact on funding for school districts. The legislature signed House Bill 1105 into law on September 4. The house bill approved state-wide one time-allotments for student internet connectivity via mobile access, personal protective equipment, and grants for exceptional children student services.

House Bill 1105 directed the NC Department of Public Instruction to not reconcile initial allotments for school districts to final average daily membership counts. The normal protocol would be to reconcile against the higher of day 20 or day 40 average daily membership. The state processed adjustments for new and growing charter schools, but otherwise held school districts harmless to their initial allotments. This provides flexibility for school districts to meet the unique needs of school current operations during a time of decreased enrollment due to the pandemic.

House Bill 1105 increased the cap for two virtual charter schools in the state.

House Bill 1105 allows temporary flexibility in the use of the Transportation allotment for:

- School nutrition
- Childcare
- Sanitizing schools and buses
- In-person and remote instruction

Budget at a Glance

K-3 Class Size Requirement

On February 13, 2018, the NC General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. This House Bill refers to the current General Statute 115C-301 for allocation of teachers and class size.

Class size average and individual maximum for grades K-3 shall not exceed:

Year	Grade	District Average	Individual Maximum
2017-18	K-3	20	23
2018-19	K-3	20	23
2019-20	K-3	19	22
2020-21	K-3	18	21
2021-22	K	18	21
	1	16	19
	2-3	17	20

House Bill 90 provides a funding formula for program enhancement teachers in kindergarten through fifth grade at one teacher per 191 students. This bill implements the formula over a four-year period. Program enhancement teachers are defined as arts disciplines, including dance, music, theater and visual arts, physical education and health programs, world languages, and other supplemental classes as defined by the State Board of Education.

House Bill 90 restricts allotment transfers. Effective July 1, 2018, no positions shall be transferred out of the allocation for program enhancement teachers for kindergarten through fifth grade except for classroom teachers for kindergarten through twelfth grade. Effective July 1, 2021, no positions shall be transferred out of the allocation for classroom teachers for kindergarten through twelfth grade, except for visiting international exchange teachers through a visiting international exchange teacher program approved by the state.

General Statute 115C-105.25 allows some flexibility to school districts to transfer funds between categories. Recent changes in legislation reduced options available for transfers. Reductions in flexibility, the structure of Restart budgets, and restrictions on classroom teacher positions restrict strategies school districts use for reducing local costs by assigning experienced staff to position allotments.

Budget at a Glance

LOCAL FUNDING

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

The COVID-19 pandemic impacts many of the school system's programs supported by fees. Tuition programs do not operate when students are in remote instruction and are operating on a much smaller scale as some students return to school buildings. The approved budget includes decreases in community schools, before and after school programs, and parking fees revenues.

Local Revenue	
County Appropriation	\$ 527,904,101
Tuition and Fees	12,920,669
Child Nutrition Sales	19,511,143
Local Sources - Unrestricted	7,694,565
Local Sources - Restricted	8,214,604
Fund Balance Appropriated	13,210,729
Fund Transfers	584,039
Special Reimbursement Services	16,700
Total	\$ 590,056,550

Local Budget 33% of the Operating Budget		
Salaries and Benefits	\$ 396,204,610	67%
Purchased Services	113,363,765	19%
Supplies and Materials	28,810,833	5%
Capital Outlay	2,588,299	<1%
Transfers to Charter Schools	49,089,043	8%
Total	\$ 590,056,550	100%

COUNTY APPROPRIATION

The Wake County Board of Commissioners determines the county appropriation for the school system. The Wake County Board of Education requested a county appropriation of \$545.9 million for 2020-21. Wake County commissioners approved a county appropriation of \$527.9 million, which is an increase of \$11.9 million.

	2019-20	2020-21	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 513,103,536	\$ 526,974,373	\$ 13,870,837	
Crossroads Lease	\$ 919,604	\$ 929,728	\$ 10,124	
Capital Outlay	\$ 1,931,961	\$ -	\$ (1,931,961)	
	\$ 515,955,101	\$ 527,904,101	\$ 11,949,000	2%
Student Membership				
WCPSS	161,907	161,940	33	<1%
Charter Schools	13,953	18,127	4,174	30%
	175,860	180,067	4,207	2%
Allocation Per Student	\$ 2,934	\$ 2,932	\$ (2)	(<1%)

Budget at a Glance

FEDERAL FUNDING

Federal sources support 10 percent of the school system's operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes.

The Wake County Public School System (WCPSS) received \$24.5 million in K-12 Emergency Relief Funds from the federal CARES Act in 2019-20. The funds expire in September of 2021. The school system plans to utilize these funds for education stabilization as we navigate fluctuating revenues and costs during the COVID 19 pandemic.

Wake County Government also received Coronavirus Relief funds from the federal CARES Act. They provided a portion of those funds to WCPSS in 2019-20 and 2020-21 for:

- Purchase of student devices
- Purchase of personal protective equipment and health and safety supplies for students, faculty and staff
- Increased cleaning and sanitation of schools, facilities, and transportation
- Purchase of devices to support student connectivity to remote learning
- Support staff to conduct health screenings of students and staff

Federal Revenue

Restricted Grants (Received through NCDPI)	\$ 119,119,578
Restricted Grants (Received Directly)	30,327,030
USDA Grants	37,768,213
ROTC	500,000
Total	\$ 187,714,821

Federal Budget 10% of the Operating Budget

Salaries and Benefits	\$ 85,973,418	46%
Purchased Services	61,301,265	33%
Supplies and Materials	39,892,812	21%
Capital Outlay	547,326	<1%
Total	\$ 187,714,821	100%

Budget Development

BUDGET PROCESS

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. 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:

- Legislative Impact
- New Schools and School Changes
- Growth
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- New or Expanding Program
- 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 2019-20

October 2019	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
November 2019	Funding request review meetings with chief officers.
November 15, 2019	Each division submits funding requests for the 2020-21 budget.
December 2019	Budget staff provide an unbalanced budget for the superintendent's review.
January 2020 - March 2020	Superintendent and chiefs work sessions to balance the budget.
April 14, 2020	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 28, 2020	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 5, 2020	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2020	Deliver the Board of Education's Proposed Budget to the county commissioners.
October 20, 2020	Wake County Board of Education adopts a budget resolution.

Potential Risks

There are some areas of uncertainty that exist regarding the 2020-21 budget that could impact costs. The areas of uncertainty are:

Bus Driver Salaries

The Wake County Public School System (WCPSS) has a high volume of bus driver positions that are consistently hard to fill. If WCPSS is able to successfully recruit and hire bus drivers into positions that currently have no funding underneath them, the district will need to identify funding for that cost.

Charter Schools

In accordance with General Statute 115C-238.29H, 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.

COVID-19 Pandemic

Due to ongoing uncertainty surrounding the COVID-19 pandemic, the potential for significant fiscal risk to WCPSS exists. The economic impact of the COVID-19 pandemic on federal, state, and local revenues remains to be seen. WCPSS is dependent upon these revenue streams to conduct its operations.

Federal Resources

There is a potential risk of federal reductions in funding for public education if the federal government redirects resources to alternatives.

K-3 Class Size Facility Cost

The General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. The district may require additional classroom space to meet the class size requirements.

Lapsed Salaries

The budget includes 5,000 months of employment or approximately 500 positions or \$19.0 million to be paid by lapsed salaries. This equates to 2.4 percent of all months. The typical vacancy rate has been 4.7 percent. There is less opportunity to fund positions through lapsed salaries now that schools participating in the Restart Model retain their lapsed salaries and benefits for other uses at the school.

Projected Student Membership

The proposed budget is based on a projected student membership increase of 4,207 students who will enroll in WCPSS or attend area charter schools. While we have assigned 33 students to WCPSS, we now know the distribution will be different because several area charter schools decided after projections were made to delay their first year of operation. The change helps illustrate one way in which it has become increasingly difficult to forecast the breakdown of students who will enroll in WCPSS or area charter schools. Further, there is no way to determine how the current pandemic will impact this forecast. The resources needed will vary based on actual student membership for both WCPSS and charter schools.

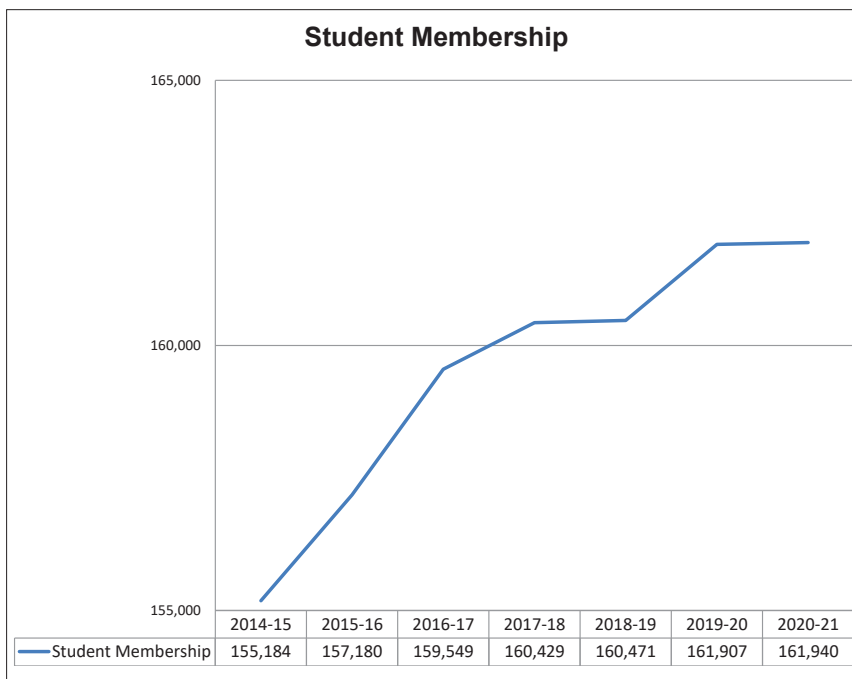
Membership Data

The projected number of students for the Wake County Public School System for 2020-21 is 161,940. School system and county staff, along with the Institute for Transportation Research and Education (ITRE) and the Office of Research and Economic Development (OREd), review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
K - 5	72,742	73,195	74,572	73,953	72,760	72,965	72,186
6 - 8	36,319	35,926	35,922	36,616	37,732	38,290	38,347
9 - 12	46,123	48,059	49,055	49,860	49,979	50,652	51,407
Total	155,184	157,180	159,549	160,429	160,471	161,907	161,940

Change from Previous Year							
Grade Level	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected
K - 5	(141)	453	1,377	(619)	(1,193)	205	(779)
6 - 8	606	(393)	(4)	694	1,116	558	57
9 - 12	1,419	1,936	996	805	119	673	755
Total	1,884	1,996	2,369	880	42	1,436	33

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2014-15	20,656	12,549
2015-16	20,880	12,177
2016-17	20,832	12,257
2017-18	20,504	13,379
2018-19	20,143	14,825
2019-20	20,050	14,908



2020-21	
Student Membership Projection By Grade	
K	11,809
1	11,927
2	11,774
3	12,007
4	12,211
5	12,458
6	12,690
7	12,696
8	12,961
9	14,409
10	13,262
11	11,962
12	11,774
161,940	

School Data

2020-21

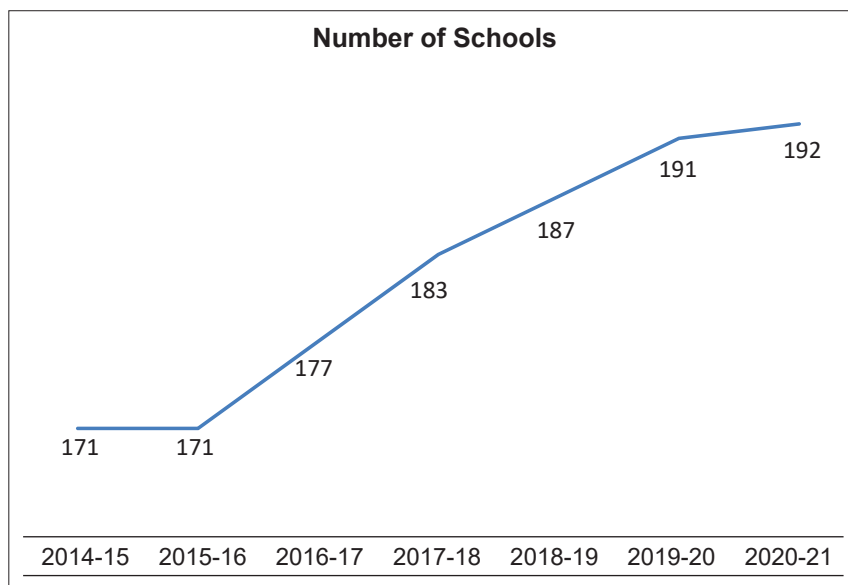
New Schools	Projected First Year Enrollment
Opening in 2020-21	
South Lakes Elementary (traditional)	461
Opening in 2021-22	
Willow Spring High (traditional)	896

Square Footage			
	Maintained	Custodial	Utilities
2019-20	25,658,756	25,785,558	25,704,607
Increase	430,421	430,421	430,421
Total	26,089,177	26,215,979	26,135,028

Acreage	
2019-20	5,027
Increase	48
Total	5,075

Number of Schools by Grade	
Elementary	117
Middle	40
High	32
K-8 Academy	1
6-12 Leadership Academy	2
Total	192

Number of Schools by Calendar	2019-20	Inc./ Dec.	2020-21
Traditional			
Elementary	76	1	77
Middle	27		27
High	27		27
K-8 Academy	1		1
Total	131	1	132
Single-Track YR			
Elementary	10		10
Middle	2		2
Total	12	0	12
Multi-Track YR			
Elementary	27		27
Middle	8		8
Total	35	0	35
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	4		4
Leadership Academies	2		2
Total	6	0	6
Total	191	1	192



Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2018-19 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 2016-17 was the U.S. Census Bureau which used fall 2016 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 111 and 105 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) 2018-19**

School System	Final Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	159,588	1	\$ 5,999	111	\$ 412	105	\$ 2,710	22	\$ 9,121	87
Charlotte-Mecklenburg	146,661	2	\$ 5,963	114	\$ 446	102	\$ 2,660	23	\$ 9,068	90
Guilford	71,029	3	\$ 6,192	106	\$ 597	72	\$ 2,745	18	\$ 9,534	64
Forsyth	53,475	4	\$ 6,266	101	\$ 644	65	\$ 2,490	25	\$ 9,400	72
Cumberland	49,503	5	\$ 6,312	96	\$ 737	41	\$ 1,909	66	\$ 8,958	95
State	1,519,962		\$ 6,471		\$ 584		\$ 2,322		\$ 9,377	
WCPSS Compared to the State	10.5%		\$ (472)		\$ (172)		\$ 388		\$ (256)	

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

Per pupil spending as of 2016-17 is the most recent data available for national comparisons. The national average for per pupil spending in 2016-17 was \$14,273. The average per pupil spending in North Carolina that same year was \$9,588. WCPSS spent \$8,597 per student; 10 percent less than the state average, and 40 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2016-17

School System	City	2016-17 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	159,010	\$ 16,109
Prince George's	Upper Marlboro, MD	130,814	\$ 15,560
Fairfax	Fairfax, VA	187,467	\$ 14,498
Philadelphia	Philadelphia, PA	133,929	\$ 11,741
San Diego	San Diego, CA	128,040	\$ 11,708
Shelby	Memphis, TN	111,403	\$ 10,682
Dallas	Dallas, TX	157,886	\$ 10,086
Gwinnett County	Lawrenceville, GA	178,214	\$ 9,598
Duval County	Jacksonville, FL	129,479	\$ 9,048
Charlotte-Mecklenburg	Charlotte, NC	147,428	\$ 8,998
Wake County	Cary, NC	160,467	\$ 8,597

Source: U.S. Census Bureau website: <https://www.census.gov/programs-surveys/school-finances.html>

Adjusting to the Budget Resolution

The Board of Education's Proposed Budget includes funding requests for increases and decreases recommended in the budget from 2019-20 to 2020-21. The board approved their proposed budget as the interim budget resolution to begin the fiscal year. The board finalized adjustments to the state budget and county appropriation in October. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted Budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for detailed information on funding requests.

	State	Local	Federal	Total
Interim Budget Resolution on July 1	\$1,046,807,937	\$ 1,008,616,764	\$ 136,858,508	\$ 2,192,283,209
State Public School Fund				
Position Allotments				
Career Technical Education - Months of Employment	\$ 320,506	\$ -	\$ -	\$ 320,506
Classroom Teachers	(13,692,265)	-	-	(13,692,265)
Instructional Support Personnel - Certified	(2,855,961)	-	-	(2,855,961)
School Building Administration	(1,166,463)	-	-	(1,166,463)
	\$ (17,394,183)	\$ -	\$ -	\$ (17,394,183)
Dollar Allotments				
Instructional Assistants	\$ (2,001,151)	\$ -	\$ -	\$ (2,001,151)
Non-Instructional Support Personnel	(137,721)	-	-	(137,721)
Central Office Administration	(31,753)	-	-	(31,753)
	\$ (2,170,625)	\$ -	\$ -	\$ (2,170,625)
Categorical Allotments				
Early Grade Reading Proficiency	\$ 1,537,769	\$ -	\$ -	\$ 1,537,769
School Technology Fund	1,371,836	-	-	1,371,836
Limited English Proficiency (LEP)	312,285	-	-	312,285
Assistant Principal Interns - Principal Fellows	57,786	-	-	57,786
Transportation of Pupils	(14,492,230)	-	-	(14,492,230)
Principal and Teacher Performance Bonuses	(3,791,415)	-	-	(3,791,415)
Children with Disabilities	(3,218,634)	-	-	(3,218,634)
At-Risk Student Services/Alternative Programs and Schools	(2,799,241)	-	-	(2,799,241)
School Connectivity	(2,706,204)	-	-	(2,706,204)
Summer Reading Camps	(2,381,906)	-	-	(2,381,906)
LEA Financed Purchase of School Buses	(1,359,984)	-	-	(1,359,984)
Third Grade Read to Achieve Teacher Bonus	(1,021,004)	-	-	(1,021,004)
Assistant Principal Interns - MSA Students	(271,573)	-	-	(271,573)
Driver Training	(124,709)	-	-	(124,709)
Academically or Intellectually Gifted	(117,259)	-	-	(117,259)
Career Technical Education - Program Support Funds	(69,060)	-	-	(69,060)
Cooperative Innovative High Schools (CIHS)	(3,100)	-	-	(3,100)

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Children with Disabilities - Special Funds	\$ (1,616)	\$ -	\$ -	\$ (1,616)
Behavioral Support	(904)	-	-	(904)
	\$ (29,079,163)	\$ -	\$ -	\$ (29,079,163)
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools	\$ 16,537,957	\$ -	\$ -	\$ 16,537,957
Dollars for Certified Personnel	3,163,806	-	-	3,163,806
Highly Qualified NC Teaching Graduate	2,541	-	-	2,541
Non-Contributory Employee Benefits	(734,117)	-	-	(734,117)
NBPTS Educational Leave	(31,483)	-	-	(31,483)
	\$ 18,938,704	\$ -	\$ -	\$ 18,938,704
Other State Allocations for Current Operations				
State Textbook Account	\$ 1,479,490	\$ -	\$ -	\$ 1,479,490
	\$ 1,479,490	\$ -	\$ -	\$ 1,479,490
Total State Public School Fund	\$ (28,225,777)	\$ -	\$ -	\$ (28,225,777)
CARES Act Funds				
CARES Act - K-12 Emergency Relief Fund	\$ -	\$ -	\$ 24,492,392	\$ 24,492,392
Coronavirus Relief Fund (CRF) - Wake County Government	-	-	15,000,000	15,000,000
CRF - Summer Learning Program	5,813,964	-	-	5,813,964
CRF - Student Computers and Devices	2,477,527	-	-	2,477,527
CRF - Exceptional Children Extended School Year Grant	1,470,610	-	-	1,470,610
CRF - School Health Support Personnel	1,043,748	-	-	1,043,748
CRF - Connectivity Student Mobile Internet Access	858,187	-	-	858,187
CRF - Personnel Computers and Devices	523,991	-	-	523,991
CRF - Remote Instruction	314,409	-	-	314,409
CRF - Cybersecurity	268,346	-	-	268,346
CRF - School Nutrition	232,696	-	-	232,696
CRF Reimbursement to Enterprise Fund	-	16,700	-	16,700
Total CARES Act Funds	\$ 13,003,478	\$ 16,700	\$ 39,492,392	\$ 52,512,570
County Appropriation				
County Appropriation - Operating Budget	\$ -	\$ (17,675,055)	\$ -	\$ (17,675,055)
County Appropriation - Capital Improvements		(311,961)		(311,961)
Total County Appropriation	\$ -	\$ (17,987,016)	\$ -	\$ (17,987,016)

Adjusting to the Budget Resolution

	State		Local		Federal		Total
Tuition and Fees							
Project Enlightenment - Self-Support	\$	-	\$	22,968	\$	-	\$ 22,968
Before/After School Care		-		(8,963,141)		-	(8,963,141)
Community Schools		-		(3,852,851)		-	(3,852,851)
Parking Fees		-		(850,000)		-	(850,000)
Summer Camp		-		(344,174)		-	(344,174)
Pre-School		-		(174,859)		-	(174,859)
Summer School Tuition		-		(95,839)		-	(95,839)
Regular Tuition		-		(13,000)		-	(13,000)
Print Shop		-		(10,000)		-	(10,000)
Total Tuition and Fees	\$	-	\$	(14,280,896)	\$	-	\$ (14,280,896)
Unrestricted							
Donations	\$	-	\$	102,916	\$	-	\$ 102,916
Fines and Forfeitures		-		(2,050,000)		-	(2,050,000)
Rebates		-		(65,000)		-	(65,000)
Total Unrestricted	\$	-	\$	(2,012,084)	\$	-	\$ (2,012,084)
Restricted							
Medicaid	\$	-	\$	-	\$ 5,784,040	\$	5,784,040
Grants and Donations		-		(668,031)	5,519,881		4,851,850
ROTC		-		-	60,000		60,000
Disposition of School Fixed Assests		-		(10,000)	-		(10,000)
Total Unrestricted	\$	-	\$	(678,031)	\$ 11,363,921	\$	10,685,890
Fund Transfer							
Transfer from Special Funds of Individual Schools	\$	-	\$	584,039	\$	-	\$ 584,039
Total Unrestricted	\$	-	\$	584,039	\$	-	\$ 584,039
Fund Balance Appropriations							
Carryforward Purchase Orders	\$	-	\$	4,115,025	\$	-	\$ 4,115,025
Textbooks and Digital Content Use		-		245,000		-	245,000
Drivers Education Fleet Vehicles		-		71,808		-	71,808
Startup Dollars - New Schools		-		56,674		-	56,674
Signage		-		26,621		-	26,621
	\$	-	\$	4,515,128	\$	-	\$ 4,515,128
Building Program	\$	-	\$	271,651,310	\$	-	\$ 271,651,310
Approved Budget Resolution	\$ 1,031,585,638		\$ 1,250,425,914		\$ 187,714,821		\$ 2,469,726,373

County Appropriation

The Wake County Board of Education requested \$545.9 million from the Wake County Board of Commissioners. The commissioners approved \$527.9 million. There is a difference of \$18.0 million to reconcile. In addition, the impact of the pandemic decreased other local revenues by \$3.0 million. The summary below shows the changes in local revenues and expenditures from the Board of Education's Proposed Budget to the Adopted Budget.

Decrease in revenues supporting local expenditures

County Appropriation	\$ (17,987,016)
Local Unrestricted Revenues	(2,115,000)
Tuition and Fees	(863,000)
	<u><u>\$ (20,965,016)</u></u>

Changes in local expenditures

Base Budget Reductions

Facilities - Pupil Transportation - Contracted	\$ (5,500,000)
Facilities - Utilities	(2,750,000)
Facilities - Contracted Repairs and Maintenance	(1,500,000)
Workshop Expenses	(1,285,500)
Academic Advancement Reductions	(1,223,099)
Facilities - Transportation Fuel	(750,000)
Salaries	(734,903)
Before and After School Care Software	(31,310)
	<u><u>\$ (13,774,812)</u></u>

Funding Request Adjustments

Remove salary adjustments included in proposed budget based on SB818	\$ (2,801,784)
Remove Certified Personnel Supplement Increase	(1,750,000)
Adjust Non-Certified Personnel Salary Increase Phase-In	(1,432,000)
Adjust School Support for Social Emotional Learning	(711,881)
Employer Benefit Rate Changes	(94,378)
Remove Bus Driver Mobile Communication	(54,000)
Remove Employee Criminal Records Check Expansion	(34,200)
	<u><u>\$ (6,878,243)</u></u>

Other Adjustments

Vehicle Replacement Deferred	\$ (311,961)
	<u><u>\$ (311,961)</u></u>
	<u><u>\$ (20,965,016)</u></u>



ORGANIZATION

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.



Keith Sutton
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Heather Scott
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Monika Johnson-Hostler
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Roxie Cash
Vice-Chair, District 3
North Raleigh
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Dr. Jim Martin
District 5
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Christine Kushner
District 6
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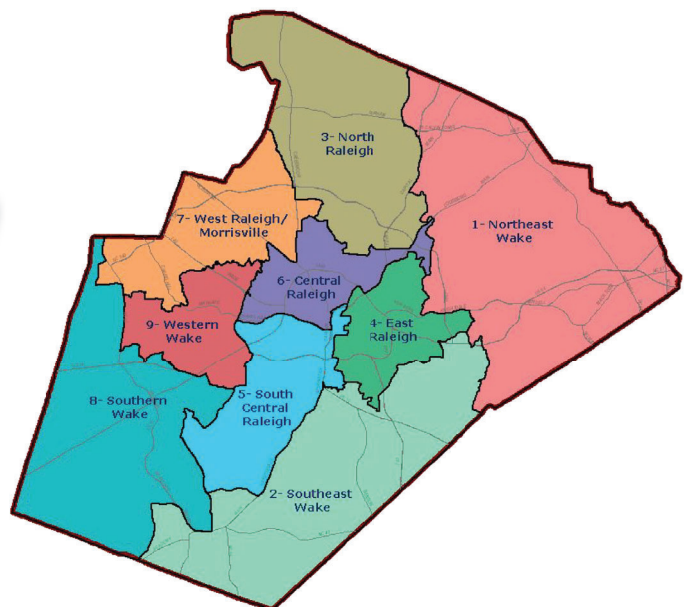


Lindsay Mahaffey
District 8
Southern Wake
lmahaffey@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

Board of Education District Map



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

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

Board's Strategic Plan

VISION

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

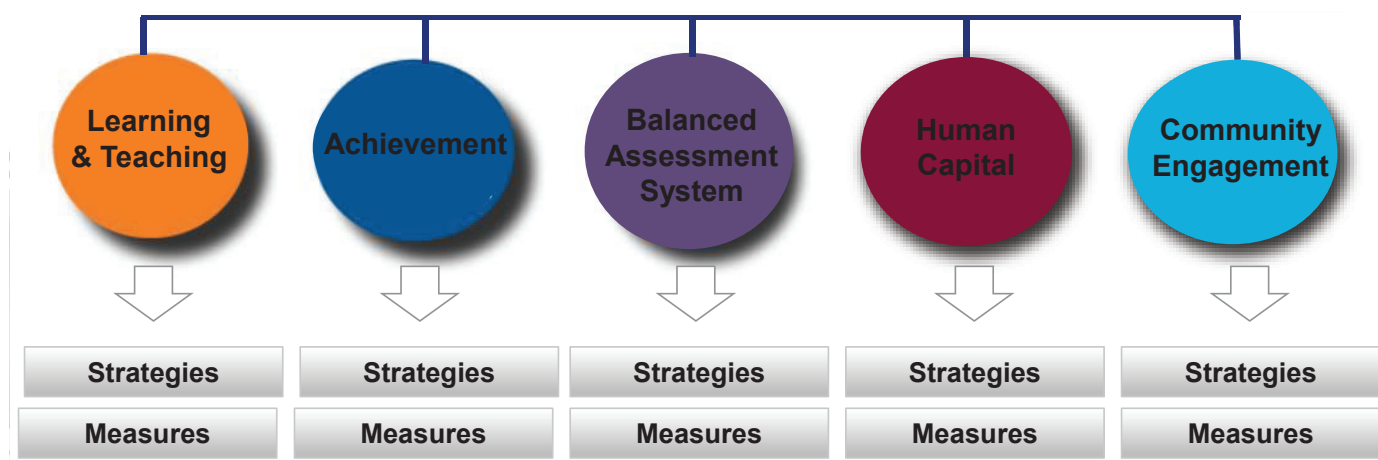
MISSION

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

GOAL

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

STRATEGIC OBJECTIVES



- Learning & Teaching** To provide educators and students with the opportunity to participate in a relevant, rigorous, innovative, and comprehensive learning environment.
- Achievement** To increase proficiency and growth rates across all groups and eliminate predictability of achievement.
- Balanced Assessment System** To develop and implement a balanced assessment system that accurately reflects students' knowledge of core curriculum standards as well as the ability to collaborate, be creative, communicate, and think critically.
- Human Capital** To identify, recruit, develop, and retain highly effective talent.
- Community Engagement** To foster shared responsibility for student success by building trust, collaboration, and engagement among staff, families, and community partners.

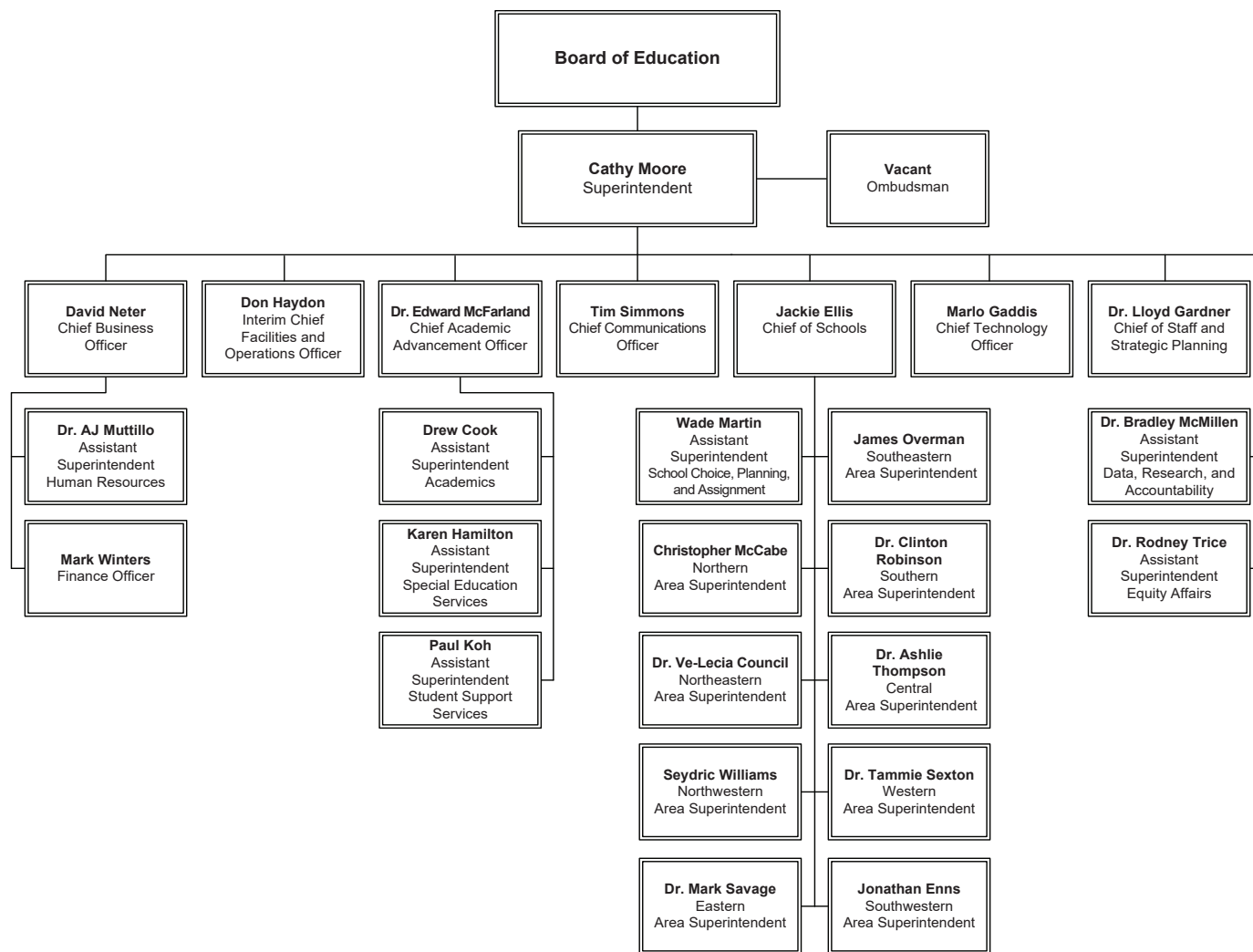
Board's Strategic Plan

CORE BELIEFS

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

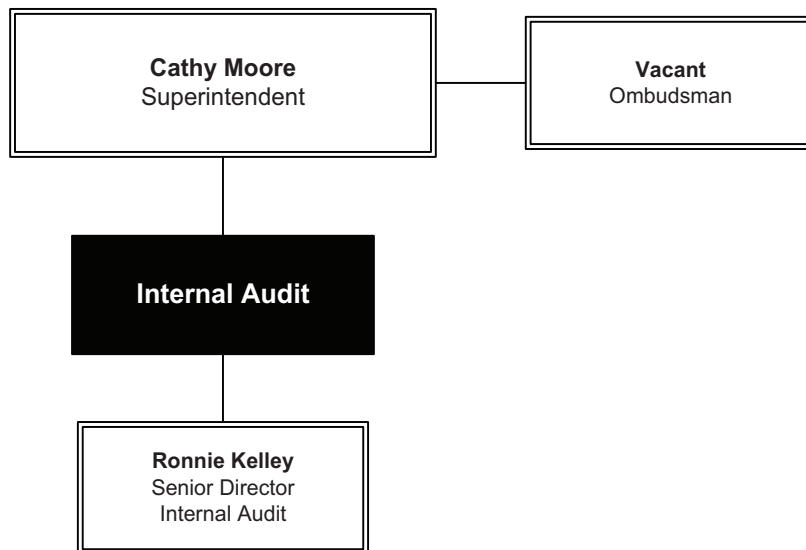
Organization Charts

BOARD OF EDUCATION

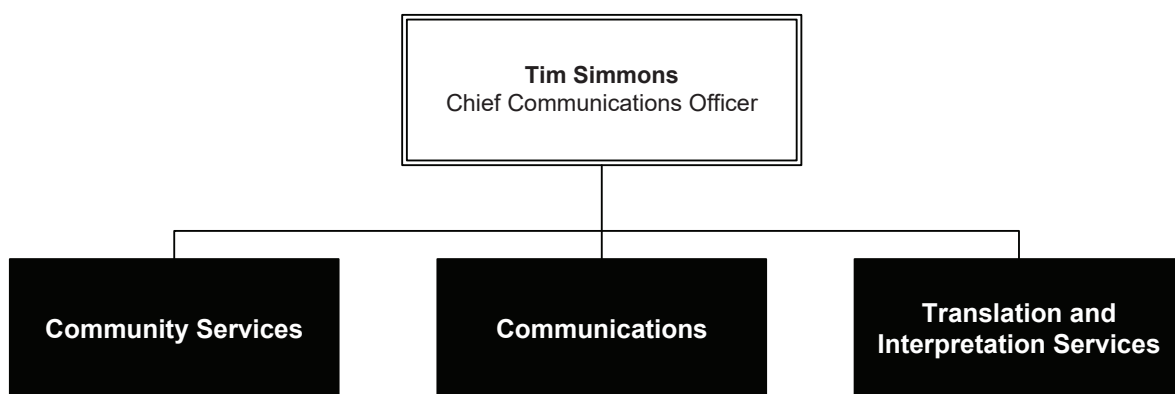


Organization Charts

SUPERINTENDENT'S OFFICE

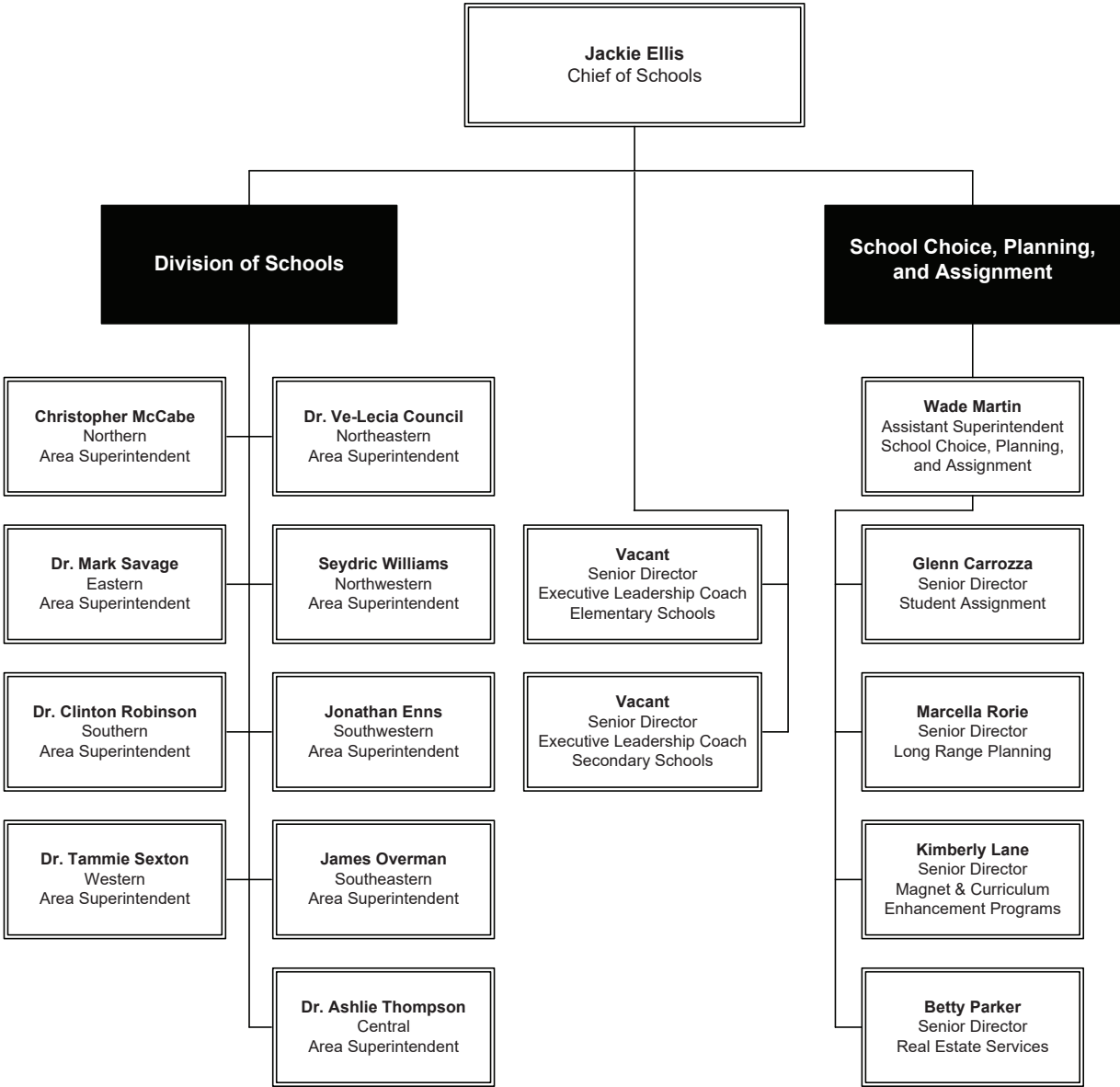


COMMUNICATIONS



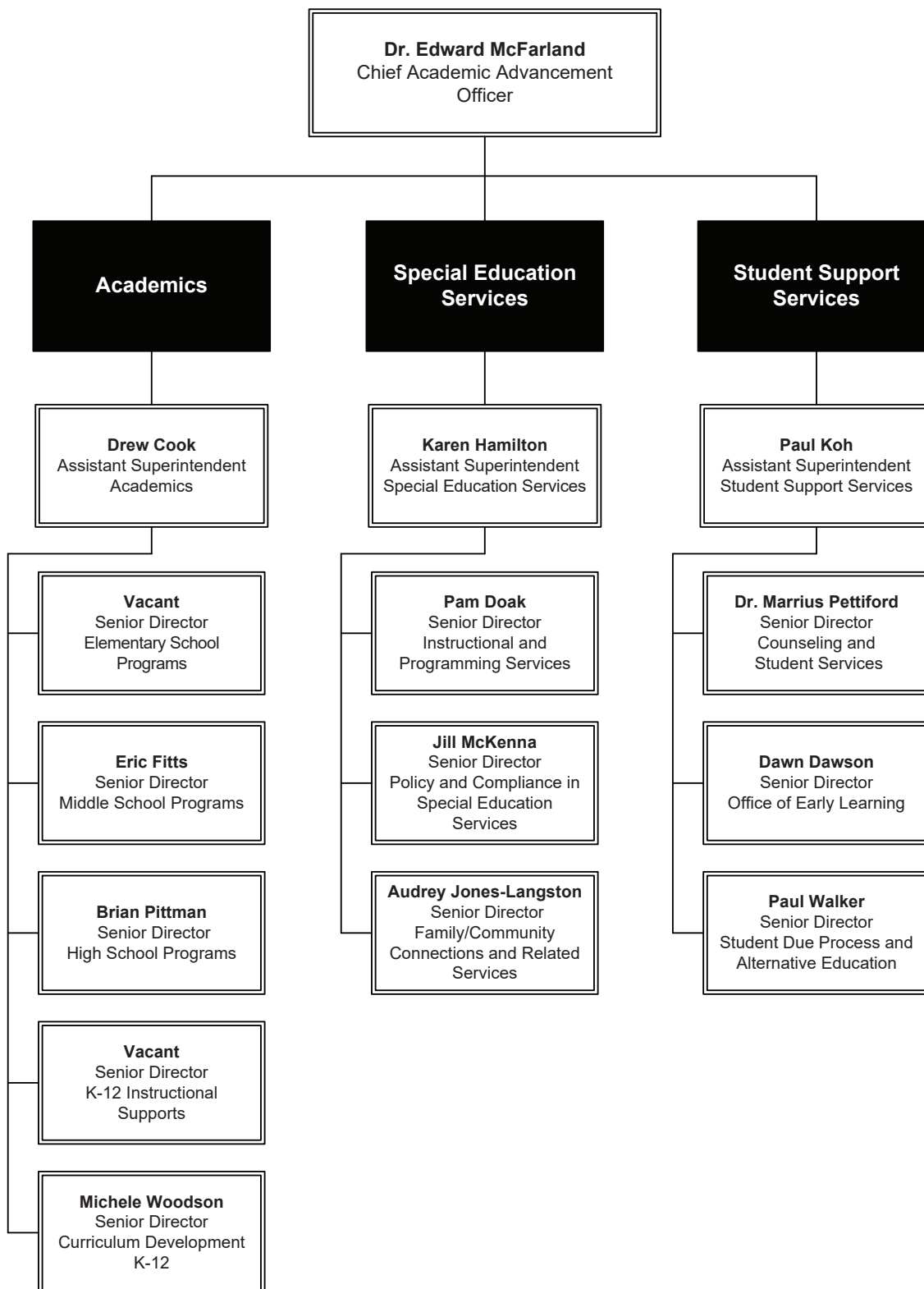
Organization Charts

CHIEF OF SCHOOLS



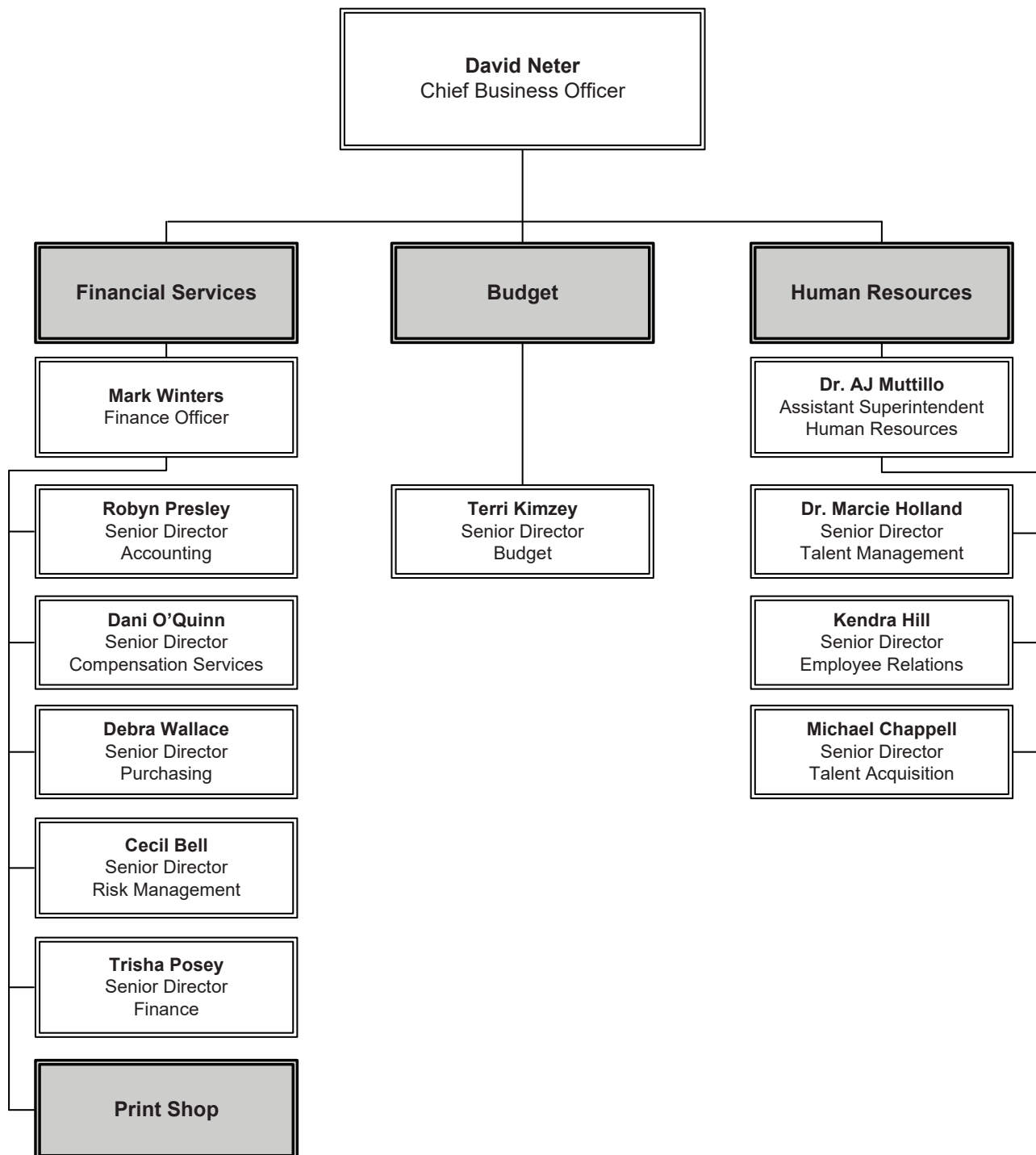
Organization Charts

ACADEMIC ADVANCEMENT



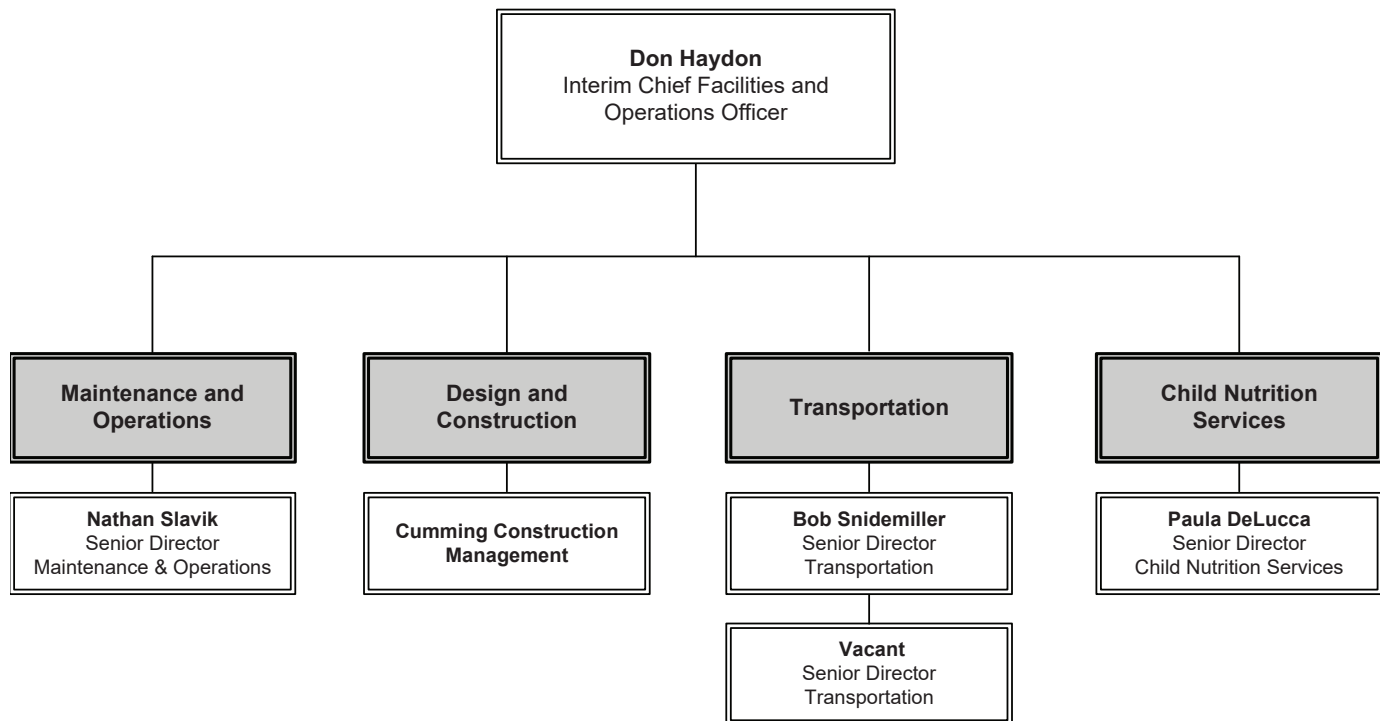
Organization Charts

ADMINISTRATIVE SERVICES

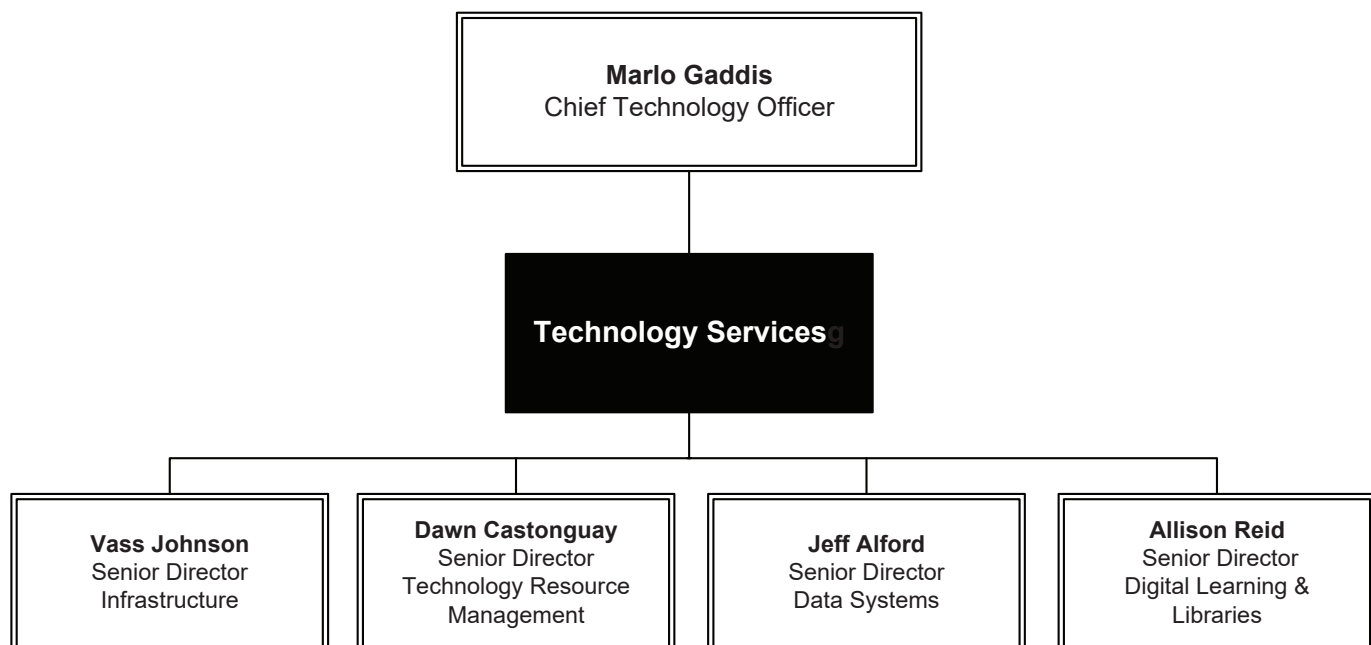


Organization Charts

FACILITIES AND OPERATIONS

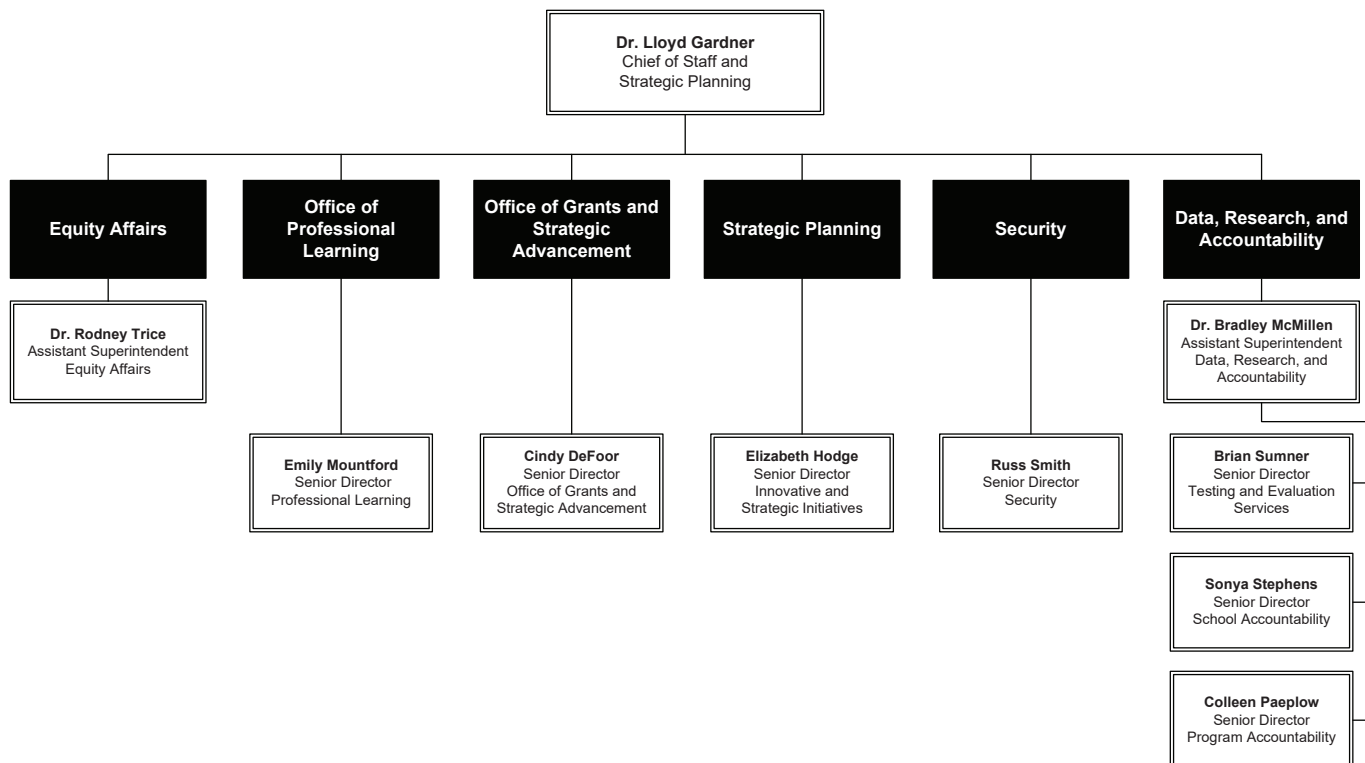


TECHNOLOGY SERVICES



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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA 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

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2019. An unmodified audit indicates that in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

The school district's external auditors conducted their audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

For the past 30 years, 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 online training includes modules from 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 www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations.

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. The Wake County Public School System (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.

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

The Wake County Public School System uses the Oracle Financial System to manage human and financial resources. Oracle has an interactive, 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 summary and detail reports for their area of responsibility at any time.

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

FINANCIAL REVIEWS

The chief business officer, finance officer, and senior director of budget meet with each chief to review human resource and financial data two or three times a year. Examples of agenda items:

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

Fund Balance

Fund balance is 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, 2020, is \$35.2 million which represents 6.7 percent of the 2020-21 county appropriation. The increase in unassigned fund balance resulted from COVID-19 related operating cost savings in 2019-20 and intentional expenditure restrictions put in place. The resultant increase in unassigned fund balance is intended to manage future funding uncertainty and future unbudgeted pandemic related expenses. 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.

	2018-19	2019-20	2020-21
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 4,900,000	\$ 9,677,000	\$ 8,695,601
Additional Appropriations	12,295,981	20,480,582	2,335,757
Current Expense Appropriated Fund Balance	\$ 17,195,981	\$ 30,157,582	\$ 11,031,358
<i>Unassigned Current Expense Fund Balance</i>	\$ 11,391,203	\$ 35,271,113	
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	111,038	508,930	2,179,371
Capital Outlay Appropriated Fund Balance	\$ 111,038	\$ 508,930	\$ 2,179,371
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,205,318	\$ 1,375,364	
<u>TOTAL</u>			
Appropriated July 1	\$ 4,900,000	\$ 9,677,000	\$ 8,695,601
Additional Appropriations	12,407,019	20,989,512	4,515,128
TOTAL APPROPRIATED	\$ 17,307,019	\$ 30,666,512	\$ 13,210,729
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 12,596,521	\$ 36,646,477	
<u>TOTAL</u>			
County Appropriation	\$ 475,919,244	\$ 515,955,101	\$ 527,904,101
Percent Increase	10%	8%	2%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	2%	7%	



FINANCIAL.

FINANCIAL

Budget Resolution

WAKE COUNTY)

NORTH CAROLINA)

I, Cathy Q. Moore, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of October 20, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 20th day of October 2020.


Secretary, Board of Education

Budget Resolution

WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

BE IT RESOLVED by the Board of Education of the Wake County School Administrative Unit:

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the State Public School Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 574,992,581
Special Populations Services	\$ 180,605,556
Alternative Programs and Services	\$ 39,583,925
School Leadership Services	\$ 83,263,036
Co-Curricular Services	\$ 24,989
School-Based Support Services	\$ 67,778,540
System-Wide Support Services	
Support and Development Services	\$ 949,886
Special Population Support and Development Services	\$ 930,305
Alternative Programs and Services Support and Development Services	\$ 484,408
Technology Support Services	\$ 4,195,228
Operational Support Services	\$ 68,499,529
Financial and Human Resource Services	\$ 5,315,845
Accountability Services	\$ 116,495
System-wide Pupil Support Services	\$ 641,289
Policy, Leadership and Public Relations Services	\$ 3,504,032
Ancillary Services	
Community Services	\$ 284,370
Nutrition Services	\$ 232,696
Total State Public School Fund Appropriation	<u>\$ 1,031,402,710</u>

Section 2 - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Allocations	\$ 1,031,402,710
Total State Public School Fund Revenue	<u>\$ 1,031,402,710</u>

Budget Resolution

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Local Current Expense Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 184,497,498
Special Populations Services	\$ 41,377,401
Alternative Programs and Services	\$ 19,329,114
School Leadership Services	\$ 15,655,138
Co-Curricular Services	\$ 21,241,954
School-Based Support Services	\$ 33,632,517
System-Wide Support Services	
Support and Development Services	\$ 5,844,847
Special Population Support and Development Services	\$ 5,172,065
Alternative Programs and Services Support and Development Services	\$ 2,308,117
Technology Support Services	\$ 17,714,444
Operational Support Services	\$ 113,079,320
Financial and Human Resource Services	\$ 15,952,645
Accountability Services	\$ 2,066,876
System-wide Pupil Support Services	\$ 4,611,775
Policy, Leadership and Public Relations Services	\$ 9,025,015
Ancillary Services	
Community Services	\$ 9,339
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 49,089,043
Unbudgeted Funds	\$ 273,725
Debt Services	\$ 644,898
Total Local Current Expense Fund Appropriation	<u>\$ 541,525,731</u>

Section 4 - The following revenues are estimated to be available to the Local Current Expense Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

County Appropriation	\$ 526,974,373
Local Revenues	\$ 3,520,000
Fund Balance Appropriated	\$ 11,031,358
Total Local Current Expense Fund Revenue	<u>\$ 541,525,731</u>

Budget Resolution

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Federal Grant Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 5,615,381
Special Populations Services	\$ 35,170,426
Alternative Programs and Services	\$ 36,486,922
School Leadership Services	\$ 75,875
School-Based Support Services	\$ 7,723,163
System-Wide Support Services	
Support and Development Services	\$ 1,896,277
Special Population Support and Development Services	\$ 676,152
Alternative Programs and Services Support and Development Services	\$ 1,055,192
Operational Support Services	\$ 2,606,088
Financial and Human Resource Services	\$ 465,783
Ancillary Services	
Nutrition Services	\$ 4,053,800
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 2,077,076
Unbudgeted Funds	\$ 21,217,443
Total Federal Grant Fund Appropriation	<u>\$ 119,119,578</u>

Section 6 - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Federal Allocations	\$ 119,119,578
Total Federal Grant Fund Revenue	<u>\$ 119,119,578</u>

Budget Resolution

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 3,087,259
School-Based Support Services	\$ 4,806,614
System-Wide Support Services	
Technology Support Services	\$ 50,972,869
Operational Support Services	\$ 568,276,381
Ancillary Services	
Nutrition Services	\$ 317,869
Non-Programmed Charges	
Unbudgeted Funds	\$ 97,321
Capital Outlay	
Capital Outlay	\$ 35,340,422
Total Capital Outlay Fund Appropriation	<u>\$ 662,898,735</u>

Section 8 - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Local Revenues	\$ 350,000
Bond and Note Proceeds	\$ 660,369,364
Fund Balance Appropriated	\$ 2,179,371
Total Capital Outlay Fund Revenue	<u>\$ 662,898,735</u>

Budget Resolution

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Multiple Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 1,740,838
Special Populations Services	\$ 2,820
Alternative Programs and Services	\$ 260,900
School Leadership Services	\$ 23,343
Co-Curricular Services	\$ 8,399
School-Based Support Services	\$ 103,929
System-Wide Support Services	
Operational Support Services	\$ 1,448,162
Policy, Leadership and Public Relations Services	\$ 152,082
Ancillary Services	
Community Services	\$ 6,782,762
Nutrition Services	\$ 55,246,107
Adult Services	\$ 109,016
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 3,218,709
Unbudgeted Funds	\$ 755,886
Total Multiple Enterprise Fund Appropriation	<u>\$ 69,852,953</u>

Section 10 - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Allocations	\$ 178,228
Local Revenues	\$ 31,906,512
Federal Allocations	\$ 37,768,213
Total Multiple Enterprise Fund Revenue	<u>\$ 69,852,953</u>

Budget Resolution

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the Other Specific Revenue Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Instructional Services	
Regular Instructional Services	\$ 3,135,292
Special Populations Services	\$ 3,737,372
Alternative Programs and Services	\$ 4,828,768
School Leadership Services	\$ 15,865
Co-Curricular Services	\$ 316
School-Based Support Services	\$ 4,361,284
System-Wide Support Services	
Support and Development Services	\$ 814,117
Special Population Support and Development Services	\$ 562,886
Alternative Programs and Services Support and Development Services	\$ 574,281
Technology Support Services	\$ 2,354,062
Operational Support Services	\$ 10,193,871
Financial and Human Resource Services	\$ 678,869
Accountability Services	\$ 16,686
System-wide Pupil Support Services	\$ 252,675
Ancillary Services	
Nutrition Services	\$ 74,788
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 74,473
Unbudgeted Funds	\$ 13,251,061
Total Other Specific Revenue Fund Appropriation	<u>\$ 44,926,666</u>

Section 12 - The following revenues are estimated to be available to the Other Specific Revenue Fund for the fiscal year beginning July 1, 2020 and end June 30, 2021.

State Allocations	\$ 4,700
County Appropriation	\$ 929,728
Local Revenues	\$ 13,165,208
Federal Allocations	\$ 30,827,030
Total Other Specific Revenue Fund Revenue	<u>\$ 44,926,666</u>

Budget Resolution

Section 13 - All appropriations shall be paid first from revenues restricted as to use and then from general unrestricted revenues.

Section 14 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds, or from any contingency appropriation within a fund, without board of education approval.
2. The superintendent may transfers amounts between purposes and between functions within a purpose. A summary of all such transfer must be reported to the board of education monthly.
3. The superintendent may transfer amounts in State or Federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, they must be reported monthly.

B. Accept appropriations into the budget under the following conditions:

1. The superintendent may accept all State appropriations. A summary of such appropriations must be reported to the board of education monthly.
2. The superintendent may accept Federal appropriations if the application for funding has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
3. The superintendent may accept categorical program appropriations if the program has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.
4. The superintendent may accept other appropriations upon prior approval of the board of education.

Section 15 - Copies of the Budget Resolution shall be furnished immediately to the superintendent and the school finance officer for direction in carrying out their duties. Copies of the Budget Resolution shall also be filed with the county finance officer.

Adopted this 20th day of October 2020

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 476,030,196	\$ 482,841,347	\$ 6,811,151	
Instructional Support Personnel - Certified	60,861,517	62,301,462	1,439,945	
Career Technical Education - Months of Employment	46,205,510	48,434,601	2,229,091	
School Building Administration	34,716,114	35,463,978	747,864	
Subtotal Position Allotments	\$ 617,813,337	\$ 629,041,388	\$ 11,228,051	2%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 57,575,306	\$ 58,720,743	\$ 1,145,437	
Instructional Assistants	32,606,127	31,569,945	(1,036,182)	
Central Office Administration	3,022,160	3,066,846	44,686	
Classroom Materials/Instructional Supplies/ Equipment	22,061	-	(22,061)	
Subtotal Dollar Allotments	\$ 93,225,654	\$ 93,357,534	\$ 131,880	<1%
Categorical Allotments				
Children with Disabilities	\$ 90,307,823	\$ 92,255,111	\$ 1,947,288	
Transportation of Pupils	60,408,290	47,706,079	(12,702,211)	
Limited English Proficiency	10,373,371	11,385,346	1,011,975	
Academically or Intellectually Gifted	8,755,908	8,938,374	182,466	
School Technology Fund	4,860,146	3,407,783	(1,452,363)	
Driver Training	3,205,326	3,137,584	(67,742)	
Career Technical Education - Program Support Funds	2,504,750	2,131,662	(373,088)	
At-Risk Student Services/Alternative Programs and Schools	4,503,665	1,941,417	(2,562,248)	
Children with Disabilities - Special Funds	2,054,810	1,895,198	(159,612)	
Early Grade Reading Proficiency	963,200	1,537,769	574,569	
Cooperative Innovative High Schools (CIHS)	1,006,515	1,080,000	73,485	
Assistant Principal Intern - MSA Students	1,008,810	759,655	(249,155)	
School Connectivity	2,876,917	663,612	(2,213,305)	
Behavioral Support	234,200	237,084	2,884	
Assistant Principal Interns - Principal Fellows	53,802	111,588	57,786	
Principal and Teacher Performance Bonuses	3,791,415	-	(3,791,415)	
Summer Reading Camps	2,389,530	-	(2,389,530)	
Third Grade Read to Achieve Teacher Bonus	1,021,004	-	(1,021,004)	
School Safety Grant Programs	178,247	-	(178,247)	
Digital Learning Initiative (DLI) Grant	75,000	-	(75,000)	
Education Workforce and Innovation Program	60,000	-	(60,000)	
Subtotal Categorical Allotments	\$ 200,632,729	\$ 177,188,262	\$ (23,444,467)	(12%)

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
CARES Act / Coronavirus Relief Fund (CRF)				
CRF-Summer Learning Program	\$ -	\$ 5,813,964	\$ 5,813,964	
CRF-Student Computers and Devices	2,477,527	2,477,527	-	
CRF-Exceptional Children Extended School Year Grant	-	1,470,610	1,470,610	
CRF-School Health Support Personnel	-	1,043,748	1,043,748	
CRF-Connectivity Student Mobile Internet Access	858,187	858,187	-	
CRF-Personnel Computers and Devices	523,991	523,991	-	
CRF-Remote Instruction	-	314,409	314,409	
CRF-Cybersecurity	-	268,346	268,346	
CRF-School Nutrition	4,319,898	232,696	(4,087,202)	
COVID-19 Supplemental Funds	3,829,817	-	(3,829,817)	
Subtotal Coronavirus Relief Fund (CRF)	\$ 12,009,420	\$ 13,003,478	\$ 994,058	8%
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 63,643,804	\$ 82,199,234	\$ 18,555,430	
Dollars for Certified Personnel Conversions	16,446,026	19,912,314	3,466,288	
Non-Contributory Employee Benefits	7,047,029	7,100,000	52,971	
Highly Qualified NC Teaching Graduate	28,634	29,713	1,079	
NBPTS Educational Leave	3,681	3,687	6	
Subtotal Unallotted	\$ 87,169,174	\$ 109,244,948	\$ 22,075,774	25%
Subtotal State Public School Fund	\$ 1,010,850,314	\$ 1,021,835,610	\$ 10,985,296	1%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 4,951,194	\$ 6,162,360	\$ 1,211,166	
State Textbook Account	4,285,138	3,404,740	(880,398)	
Professional Leave Paid by Outside Agencies	4,700	4,700	-	
Subtotal Other State Allocations for Current Operations	\$ 9,241,032	\$ 9,571,800	\$ 330,768	4%
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 4,026,737	\$ -	\$ (4,026,737)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 4,026,737	\$ -	\$ (4,026,737)	(100%)
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 178,228	\$ 178,228	\$ -	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 178,228	\$ 178,228	\$ -	0%
TOTAL - STATE SOURCES	\$ 1,024,296,311	\$ 1,031,585,638	\$ 7,289,327	1%

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 513,103,536	\$ 526,974,373	\$ 13,870,837	
County Funds for Crossroads Lease	919,604	929,728	10,124	
County Appropriation - Capital Improvements	1,931,961	-	(1,931,961)	
TOTAL - COUNTY APPROPRIATION	\$ 515,955,101	\$ 527,904,101	\$ 11,949,000	2%
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 10,119,210	\$ 7,012,044	\$ (3,107,166)	
Before/After School Care	10,711,546	4,639,559	(6,071,987)	
Parking Fees	1,075,712	850,000	(225,712)	
Pre-School	266,840	142,353	(124,487)	
Project Enlightenment - Self-Support	110,452	139,060	28,608	
Summer Camp	374,502	91,528	(282,974)	
Regular Tuition	25,048	25,000	(48)	
Print Shop	17,983	20,000	2,017	
Summer School Tuition	96,964	1,125	(95,839)	
Subtotal Tuition and Fees	\$ 22,798,257	\$ 12,920,669	\$ (9,877,588)	(43%)
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 10,478,154	\$ 10,729,630	\$ 251,476	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	757,871	757,871	-	
Lunch Reduced	357,926	358,642	716	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	53,000	53,000	-	
Sales - Other	19,500	19,500	-	
Catered Breakfast	1,500	1,500	-	
Subtotal Sales Revenues - Child Nutrition	\$ 19,258,951	\$ 19,511,143	\$ 252,192	1%
Unrestricted				
E-Rate	\$ 4,787,619	\$ 3,578,231	\$ (1,209,388)	
Fines and Forfeitures	2,708,943	1,550,000	(1,158,943)	
Interest Earned on Investments	1,509,287	1,405,000	(104,287)	
Red Light Camera Fines	426,777	700,000	273,223	
Rebates	289,866	300,000	10,134	
Donations - Principal/Teacher of the Year	80,215	63,337	(16,878)	
Donations - COVID-19 Food Donation	57,688	53,187	(4,501)	
Donations - General Operations	67,592	44,061	(23,531)	
Donations - Helping Hands	1,071	316	(755)	
Donations - State Farm Celebrate My Drive	286	286	-	

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
Donations - Richardson Family Charitable Fund	\$ 1,000	\$ 147	\$ (853)	
Property Rental	4,000	-	(4,000)	
Subtotal Unrestricted	\$ 9,934,344	\$ 7,694,565	\$ (2,239,779)	(23%)
Restricted				
Indirect Cost	\$ 4,342,429	\$ 4,000,000	\$ (342,429)	
NC Pre-K	2,541,963	1,284,143	(1,257,820)	
Parents as Teachers - Smart Start	548,486	633,686	85,200	
Wallace Foundation Grant	581,275	500,327	(80,948)	
Positions on Loan	249,879	310,564	60,685	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	228,137	200,000	(28,137)	
United Way Changing Generations/Pathways to Progress	156,638	167,399	10,761	
John Rex Endowment Positive Parenting Expansion	316,216	155,863	(160,353)	
Disposition of School Fixed Assets	216,964	150,000	(66,964)	
John Rex Endowment SEFEL Expansion Grant	208,299	131,378	(76,921)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	60,000	59,330	(670)	
CIU Confucius Classroom	70,488	49,574	(20,914)	
Professional Leave Paid by Outside Agencies	31,797	48,000	16,203	
LATP Participant Fees	50,460	41,250	(9,210)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	63,186	37,920	(25,266)	
uConfirm	41,378	35,443	(5,935)	
Wake Ed Partnership - Summer STEM	30,662	31,081	419	
Triangle Community Foundation	22,561	25,099	2,538	
Assessment for Learning Project (ALP) Micro Grant	30,000	17,078	(12,922)	
No Kid Hungry	30,000	15,651	(14,349)	
James and Devon Brown Charitable Fund	23,429	10,939	(12,490)	
Teaching Tolerance Educator Grant	10,000	10,000	-	
Wells Fargo Foundation	10,000	10,000	-	
Cargill Global Partnership Fund	10,317	9,020	(1,297)	
Athens Library	49,530	6,979	(42,551)	
Confucius Institute	7,751	5,167	(2,584)	
Food Lion COVID-19 Hunger Relief Fund	5,000	5,000	-	
Corning Incorporated Foundation	8,076	2,120	(5,956)	
College Board - AP Summer Institute Scholarships	7,500	1,421	(6,079)	
Laura and John Arnold Foundation	6,791	973	(5,818)	
Partners for Breakfast in the Classroom	10,751	804	(9,947)	
Digital Promise Grant	185	185	-	
Duke Energy Foundation	5,001	175	(4,826)	
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	1,500	35	(1,465)	

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
Municipal Collaboration Special Projects	\$ 238,003	\$ -	\$ (238,003)	
Kellogg Foundation	17,297	-	(17,297)	
Smith Richardson Foundation	10,919	-	(10,919)	
Mary Duke Biddle Foundation	5,647	-	(5,647)	
Columbia University - William T. Grant Foundation	4,500	-	(4,500)	
John Rex Endowment Wake Up and Read	3,481	-	(3,481)	
Cary Chamber of Commerce	813	-	(813)	
Fuquay-Varina Chamber of Commerce	1	-	(1)	
Subtotal Restricted	\$ 10,515,310	\$ 8,214,604	\$ (2,300,706)	(22%)
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 9,677,000	\$ 8,695,601	\$ (981,399)	
Carryforward Purchase Orders	1,797,711	4,115,025	2,317,314	
Textbooks and Digital Content Use	2,951,590	245,000	(2,706,590)	
Drivers Education Fleet Vehicles	-	71,808	71,808	
Startup Dollars - New Schools	71,221	56,674	(14,547)	
Signage	-	26,621	26,621	
Energy Service Company (ESCO) Project Funds	6,399,648	-	(6,399,648)	
\$500 Bonus to Non-Certified Staff	3,300,000	-	(3,300,000)	
Stripping and Waxing, Reseal Gym Floors	1,500,000	-	(1,500,000)	
Workers' Compensation Claims	1,200,000	-	(1,200,000)	
Class Size Reserve	1,000,000	-	(1,000,000)	
0.5 Percent Increase to Supplementary Pay Schedule	710,000	-	(710,000)	
HR Employee Digital Records	500,000	-	(500,000)	
Special Needs Transportation	500,000	-	(500,000)	
Online Registration	400,000	-	(400,000)	
Activity Buses	340,000	-	(340,000)	
Salary Audit	104,355	-	(104,355)	
Property and General Liability Insurance				
Premiums and Deductibles	100,000	-	(100,000)	
HR Salary Study	100,000	-	(100,000)	
Preparing and Archiving Student Records	14,987	-	(14,987)	
Subtotal Fund Balance Appropriated	\$ 30,666,512	\$ 13,210,729	\$ (17,455,783)	(57%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 518,455	\$ 584,039	\$ 65,584	
Subtotal Fund Transfers	\$ 518,455	\$ 584,039	\$ 65,584	13%
Special Reimbursement Services				
CRF Reimbursement to Enterprise Funds	\$ -	\$ 16,700	\$ 16,700	
Subtotal Special Reimbursement Services	\$ -	\$ 16,700	\$ 16,700	0%
TOTAL - OTHER LOCAL SOURCES	\$ 93,691,829	\$ 62,152,449	\$ (31,539,380)	(34%)

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 37,748,194	\$ 37,057,715	\$ (690,479)	
IDEA Title VI-B Handicapped	28,216,942	32,900,638	4,683,696	
CARES Act - K-12 Emergency Relief Fund	24,492,392	24,492,392	-	
IDEA - Early Intervening Services	5,377,118	7,917,145	2,540,027	
Title II - Improving Teacher Quality	5,317,658	6,234,339	916,681	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	4,352,419	4,601,305	248,886	
Title III - Language Acquisition	2,470,091	2,407,376	(62,715)	
Career Technical Education - Program Improvement	1,854,484	1,706,155	(148,329)	
IDEA Title VI-B - Pre-School Handicapped	465,332	468,971	3,639	
ESEA Title I - School Improvement	500,608	325,444	(175,164)	
Children with Disabilities - Risk Pool	286,584	324,507	37,923	
Title III - Language Acquisition - Significant Increase	204,723	210,778	6,055	
IDEA VI-B Special Needs Targeted Assistance	551,878	183,041	(368,837)	
ESEA Title I-Targeted Support and Improvement (TSI)	935,768	93,383	(842,385)	
McKinney-Vento Homeless Assistance	87,269	83,989	(3,280)	
IDEA - Targeted Assistance for Preschool Federal Grant	114,055	58,125	(55,930)	
School Nutrition Equipment	53,800	53,800	-	
IDEA - State Improvement Grant	3,196	475	(2,721)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 113,032,511	\$ 119,119,578	\$ 6,087,067	5%
Other Restricted Grants (Received directly)				
Coronavirus Relief Fund - Wake County Government	\$ 14,100,000	\$ 15,000,000	\$ 900,000	
Medicaid Direct Services Reimbursement Program	7,670,174	9,419,067	1,748,893	
MSAP Cornerstone 2017	6,178,234	3,481,773	(2,696,461)	
Medicaid Administrative Outreach Program	2,195,217	2,356,516	161,299	
Indian Education Act	63,333	69,674	6,341	
National Science Foundation Math and Science Partnership	96,595	-	(96,595)	
Subtotal Other Restricted Grants (Received directly)	\$ 30,303,553	\$ 30,327,030	\$ 23,477	<1%
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 36,212,525	\$ 37,081,625	\$ 869,100	
USDA Grants - Summer Feeding	650,349	665,957	15,608	
ROTC	500,000	500,000	-	
USDA Grants - Fresh Fruit and Vegetable	76,573	20,631	(55,942)	
Subtotal Other Revenues - Restricted Grants	\$ 37,439,447	\$ 38,268,213	\$ 828,766	2%
TOTAL - FEDERAL SOURCES	\$ 180,775,511	\$ 187,714,821	\$ 6,939,310	4%

Revenues

Source of Income	Budget 2019-20	Adopted Budget 2020-21	Increase/ Decrease	% Change
OPERATING BUDGET	\$ 1,814,718,752	\$ 1,809,357,009	\$ (5,361,743)	<1%
BUILDING PROGRAM	\$ 759,878,922	\$ 660,369,364	\$ (99,509,558)	(13%)
TOTAL BUDGET	\$ 2,574,597,674	\$ 2,469,726,373	\$ (104,871,301)	(4%)
State Sources	\$ 1,024,296,311	\$ 1,031,585,638	\$ 7,289,327	1%
County Appropriation	515,955,101	527,904,101	11,949,000	2%
Other Local Sources	93,691,829	62,152,449	(31,539,380)	(34%)
Federal Sources	180,775,511	187,714,821	6,939,310	4%
Operating Budget	\$ 1,814,718,752	\$ 1,809,357,009	\$ (5,361,743)	<1%
Building Program	759,878,922	660,369,364	(99,509,558)	(13%)
Total Budget	\$ 2,574,597,674	\$ 2,469,726,373	\$ (104,871,301)	(4%)

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 26,945,423	\$ 2,353,588	\$ 23,475,763	\$ 1,843,889	\$ 27,673,240	\$ 727,817	
School-Based Administrator	40,980,249	41,709,809	147,832	-	41,857,641	877,392	
Administrative Personnel	\$ 67,925,672	\$ 44,063,397	\$ 23,623,595	\$ 1,843,889	\$ 69,530,881	\$ 1,605,209	2%
Teacher	\$ 510,034,078	\$ 455,554,488	\$ 46,301,249	\$ 20,690,954	\$ 522,546,691	\$ 12,512,613	
Instructional Personnel - Certified	\$ 510,034,078	\$ 455,554,488	\$ 46,301,249	\$ 20,690,954	\$ 522,546,691	\$ 12,512,613	2%
Instructional Support I - Regular Pay Scale	\$ 54,571,581	\$ 38,891,737	\$ 16,877,135	\$ 3,136,789	\$ 58,905,661	\$ 4,334,080	
Instructional Support II - Advanced Pay Scale	11,174,512	10,706,575	654,779	98,972	11,460,326	285,814	
Psychologist	6,788,385	5,262,443	1,817,302	117,073	7,196,818	408,433	
Instructional Facilitator	23,269,821	9,076,598	5,489,597	8,040,238	22,606,433	(663,388)	
Instructional Support Personnel - Certified	\$ 95,804,299	\$ 63,937,353	\$ 24,838,813	\$ 11,393,072	\$ 100,169,238	\$ 4,364,939	5%
Instructional Assistant - Other	\$ 1,108,980	\$ 1,157,329	\$ -	\$ -	\$ 1,157,329	\$ 48,349	
Instructional Assistant	54,185,430	46,282,378	1,792,006	7,390,978	55,465,362	1,279,932	
Tutor (within the instructional day)	61,423	-	91,890	43,800	135,690	74,267	
Braillist, Translator, Education Interpreter	1,194,929	683,165	488,664	54,110	1,225,939	31,010	
Therapist	5,227,585	5,395,955	-	-	5,395,955	168,370	
School-Based Specialist	897,486	29,054	683,403	199,773	912,230	14,744	
Monitor	3,808,526	930,000	3,302,793	-	4,232,793	424,267	
Non-Certified Instructor	17,444	30,000	-	17,333	47,333	29,889	
Instructional Support Personnel - Non-Certified	\$ 66,501,803	\$ 54,507,881	\$ 6,358,756	\$ 7,705,994	\$ 68,572,631	\$ 2,070,828	3%
Office Support	\$ 33,562,454	\$ 30,868,819	\$ 2,548,556	\$ 299,482	\$ 33,716,857	\$ 154,403	
Technician	4,052,467	-	4,006,802	-	4,006,802	(45,665)	
Administrative Specialist (Central Support)	3,672,598	698,674	3,580,178	49,512	4,328,364	655,766	
Technical & Administrative Support Personnel	\$ 41,287,519	\$ 31,567,493	\$ 10,135,536	\$ 348,994	\$ 42,052,023	\$ 764,504	2%
Substitute Teacher - Regular Teacher Absence	\$ 10,569,820	\$ 1,479,605	\$ 9,227,395	\$ 373,872	\$ 11,080,872	\$ 511,052	
Substitute Teacher - Staff Development Absence	2,759,796	45,331	1,211,252	590,263	1,846,846	(912,950)	
Substitute - Non-Teaching	2,679,267	312,992	1,807,371	419,194	2,539,557	(139,710)	
Instructional Assistant Salary when Substituting (Staff Development Absence)	302,183	734	132,521	71,618	204,873	(97,310)	

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
Instructional Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,595,405	\$ 1,432,596	\$ 31,977	\$ 127,843	\$ 1,592,416	\$ (2,989)	
Substitute Personnel	\$ 17,906,471	\$ 3,271,258	\$ 12,410,516	\$ 1,582,790	\$ 17,264,564	\$ (641,907)	(4%)
Driver	\$ 19,645,789	\$ 7,377,753	\$ 674,261	\$ 43,760	\$ 8,095,774	\$ (11,550,015)	
Custodian	12,789,311	12,357,584	76,919	-	12,434,503	(354,808)	
Cafeteria Worker	12,961,072	172,723	3,674,314	7,110,200	10,957,237	(2,003,835)	
Skilled Trades	13,534,364	7,176,815	6,679,589	-	13,856,404	322,040	
Manager	9,630,337	708,734	7,306,448	-	8,015,182	(1,615,155)	
Work Study Student	2,500	-	1,500	-	1,500	(1,000)	
Day Care/Before/After School Care Staff	2,116,418	121,655	1,800,456	-	1,922,111	(194,307)	
Operational Support Personnel	\$ 70,679,791	\$ 27,915,264	\$ 20,213,487	\$ 7,153,960	\$ 55,282,711	\$ (15,397,080)	(22%)
Bonus Pay (not subject to retirement)	\$ 8,401,733	\$ -	\$ 578,991	\$ -	\$ 578,991	\$ (7,822,742)	
Supplement/Supplementary Pay	123,015,250	24,249	121,661,211	5,974,489	127,659,949	4,644,699	
Employee Allowances Taxable	177,298	-	194,297	-	194,297	16,999	
Longevity Pay	3,042,289	1,727,456	1,065,701	68,128	2,861,285	(181,004)	
Bonus Leave Payoff	173,997	112,778	62,475	-	175,253	1,256	
Short Term Disability Payment (beyond six months)	162,754	2,959	-	-	2,959	(159,795)	
Salary Differential	2,319,265	100,535	1,937,681	-	2,038,216	(281,049)	
Annual Leave Payoff	5,180,334	3,394,097	1,603,358	1,403	4,998,858	(181,476)	
Short Term Disability Payment (first six months)	537,695	475,829	81,057	-	556,886	19,191	
Supplementary & Benefits - Related Pay	\$ 143,010,615	\$ 5,837,903	\$ 127,184,771	\$ 6,044,020	\$ 139,066,694	\$ (3,943,921)	(3%)
Curriculum Development Pay	\$ 1,075,100	\$ 35,358	\$ 607,786	\$ 299,857	\$ 943,001	\$ (132,099)	
Additional Responsibility Stipend	20,876,289	541,251	16,407,007	4,465,854	21,414,112	537,823	
Mentor Pay Stipend	496,483	14,000	449,841	-	463,841	(32,642)	
Planning Period Stipend	6,977	-	-	-	-	(6,977)	
Staff Development Participant Pay	2,102,672	730,847	253,740	140,780	1,125,367	(977,305)	
Staff Development Instructor	166,832	55,099	126,694	5,040	186,833	20,001	
Tutorial Pay	875,921	9,508	637,492	207,104	854,104	(21,817)	
Overtime Pay	2,303,764	278,061	553,424	-	831,485	(1,472,279)	
Extra Duty Pay	\$ 27,904,038	\$ 1,664,124	\$ 19,035,984	\$ 5,118,635	\$ 25,818,743	\$ (2,085,295)	(7%)
SALARIES TOTAL	\$ 1,041,054,286	\$ 688,319,161	\$ 290,102,707	\$ 61,882,308	\$ 1,040,304,176	\$ (750,110)	(<1%)

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 75,978,421	\$ 52,104,266	\$ 22,061,201	\$ 4,731,096	\$ 78,896,563	\$ 2,918,142	
Federal Insurance Compensation Act	\$ 75,978,421	\$ 52,104,266	\$ 22,061,201	\$ 4,731,096	\$ 78,896,563	\$ 2,918,142	4%
Employer's Retirement Cost	\$ 196,069,622	\$ 146,706,178	\$ 59,120,614	\$ 13,037,103	\$ 218,863,895	\$ 22,794,273	
Other Retirement Cost	24,215	-	6,054	-	6,054	(18,161)	
Retirement Benefits	\$ 196,093,837	\$ 146,706,178	\$ 59,126,668	\$ 13,037,103	\$ 218,869,949	\$ 22,776,112	12%
Employer's Hospitalization Insurance Cost	\$ 108,169,667	\$ 86,642,503	\$ 18,220,075	\$ 5,846,066	\$ 110,708,644	\$ 2,538,977	
Employer's Workers' Compensation Insurance Cost	3,317,365	-	1,654,769	198,338	1,853,107	(1,464,258)	
Employer's Unemployment Insurance Cost	52,041	-	49,603	-	49,603	(2,438)	
Employer's Dental Insurance Cost	4,747,076	-	4,989,587	278,507	5,268,094	521,018	
Insurance Benefits	\$ 116,286,149	\$ 86,642,503	\$ 24,914,034	\$ 6,322,911	\$ 117,879,448	\$ 1,593,299	1%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 388,358,407	\$ 285,452,947	\$ 106,101,903	\$ 24,091,110	\$ 415,645,960	\$ 27,287,553	7%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,429,412,693	\$ 973,772,108	\$ 396,204,610	\$ 85,973,418	\$ 1,455,950,136	\$ 26,537,443	2%
Percent of Operating Budget	79%	94%	67%	46%	80%		
PURCHASED SERVICES							
Contracted Services	\$ 48,529,971	\$ 7,698,890	\$ 23,267,052	\$ 13,886,336	\$ 44,852,278	\$ (3,677,693)	
Workshop Expenses	13,405,093	574,682	1,781,474	5,161,902	7,518,058	(5,887,035)	
Advertising Cost	312,309	-	280,035	15,222	295,257	(17,052)	
Printing and Binding Fees	3,234,211	2,447,669	814,465	303,682	3,565,816	331,605	
Commercial Driver's License Medical Exam Expenses	65,997	65,450	229	-	65,679	(318)	
Psychological Contract Services	66,200	104,374	66,200	-	170,574	104,374	
Speech and Language Contract Services	201,880	-	90,000	150,000	240,000	38,120	
Other Professional/Technical Contract Services	2,413,259	2,065,998	151,779	-	2,217,777	(195,482)	
Professional and Technical Services	\$ 68,228,920	\$ 12,957,063	\$ 26,451,234	\$ 19,517,142	\$ 58,925,439	\$ (9,303,481)	(14%)

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 29,628,775	\$ -	\$ 26,391,318	\$ -	\$ 26,391,318	\$ (3,237,457)	
Public Utilities - Natural Gas	3,657,434	-	3,721,997	-	3,721,997	64,563	
Public Utilities - Water and Sewer	4,667,983	-	4,028,242	-	4,028,242	(639,741)	
Waste Management	1,366,685	-	1,258,206	-	1,258,206	(108,479)	
Contracted Repairs and Maintenance - Land/Buildings	30,821,456	-	24,905,411	-	24,905,411	(5,916,045)	
Contracted Repairs and Maintenance - Equipment	389,863	-	363,251	-	363,251	(26,612)	
Rentals/Leases	7,460,689	4,105	9,563,195	-	9,567,300	2,106,611	
Other Property Services	56,500	-	56,500	-	56,500	-	
Property Services	\$ 78,049,385	\$ 4,105	\$ 70,288,120	\$ -	\$ 70,292,225	\$ (7,757,160)	(10%)
Pupil Transportation - Contracted	\$ 18,774,390	\$ 16,737,871	\$ 3,318,786	\$ 352,350	\$ 20,409,007	\$ 1,634,617	
Travel Reimbursement	1,237,585	34,331	901,492	153,982	1,089,805	(147,780)	
Field Trips	495,410	10,431	95,581	427,837	533,849	38,439	
Transportation Services	\$ 20,507,385	\$ 16,782,633	\$ 4,315,859	\$ 934,169	\$ 22,032,661	\$ 1,525,276	7%
Telephone	\$ 1,241,399	\$ -	\$ 1,244,553	\$ 1,000	\$ 1,245,553	\$ 4,154	
Postage	543,388	1,384	416,930	62,000	480,314	(63,074)	
Telecommunications Services	2,343,013	1,785,062	387,427	-	2,172,489	(170,524)	
Mobile Communication Costs	1,111,728	5,400	715,535	1,622,000	2,342,935	1,231,207	
Other Communication Services	595	-	595	-	595	-	
Communications	\$ 5,240,123	\$ 1,791,846	\$ 2,765,040	\$ 1,685,000	\$ 6,241,886	\$ 1,001,763	19%
Tuition Reimbursements	\$ 547,954	\$ 69,987	\$ 22,072	\$ 116,014	\$ 208,073	\$ (339,881)	
Employee Education Reimbursements	26,235	1,170	25,000	-	26,170	(65)	
Certification/Licensing Fees	118,463	-	77,376	11,676	89,052	(29,411)	
Tuition	\$ 692,652	\$ 71,157	\$ 124,448	\$ 127,690	\$ 323,295	\$ (369,357)	(53%)
Membership Dues and Fees	\$ 415,720	\$ -	\$ 411,102	\$ 12,168	\$ 423,270	\$ 7,550	
Bank Service Fees	1,900	-	1,900	-	1,900	-	
Assessments/Penalties	126,502	5,389	112,905	-	118,294	(8,208)	
Dues and Fees	\$ 544,122	\$ 5,389	\$ 525,907	\$ 12,168	\$ 543,464	\$ (658)	(<1%)
Liability Insurance	\$ 1,102,149	\$ -	\$ 959,430	\$ -	\$ 959,430	\$ (142,719)	
Vehicle Liability Insurance	327,181	194,387	170,806	-	365,193	38,012	
Property Insurance	1,689,608	-	1,745,045	-	1,745,045	55,437	
Judgments Against the Local School Administrative Unit	355,708	-	150,708	-	150,708	(205,000)	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
Scholastic Accident Insurance	\$ 150,357	\$ -	\$ 148,580	\$ -	\$ 148,580	\$ (1,777)	
Other Insurance and Judgments	41,551	29,051	2,868,561	-	2,897,612	2,856,061	
Insurance and Judgments	\$ 3,674,564	\$ 223,438	\$ 6,051,140	\$ -	\$ 6,274,578	\$ 2,600,014	71%
Debt Service - Principal	\$ 1,359,984	\$ -	\$ 391,195	\$ -	\$ 391,195	\$ (968,789)	
Debt Service - Interest	-	-	253,703	-	253,703	253,703	
Debt Services	\$ 1,359,984	\$ -	\$ 644,898	\$ -	\$ 644,898	\$ (715,086)	(53%)
Indirect Cost	\$ 6,147,353	\$ -	\$ 929,529	\$ 4,697,250	\$ 5,626,779	\$ (520,574)	
Unbudgeted Funds	31,882,035	-	1,267,590	34,327,846	35,595,436	3,713,401	
Other Administrative Costs	\$ 38,029,388	\$ -	\$ 2,197,119	\$ 39,025,096	\$ 41,222,215	\$ 3,192,827	8%
PURCHASED SERVICES TOTAL	\$ 216,326,523	\$ 31,835,631	\$ 113,363,765	\$ 61,301,265	\$ 206,500,661	\$ (9,825,862)	(5%)
<i>Percent of Operating Budget</i>	<i>12%</i>	<i>3%</i>	<i>19%</i>	<i>33%</i>	<i>11%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 47,347,730	\$ 11,695,443	\$ 13,075,523	\$ 12,396,647	\$ 37,167,613	\$ (10,180,117)	
State Textbooks	4,285,139	3,404,741	-	-	3,404,741	(880,398)	
Other Textbooks	169,657	225,401	76	-	225,477	55,820	
Library Books	289,792	3,000	214,957	3,085	221,042	(68,750)	
Computer Software and Supplies	8,362,619	4,700,456	3,906,791	1,227,034	9,834,281	1,471,662	
School and Office Supplies	\$ 60,454,937	\$ 20,029,041	\$ 17,197,347	\$ 13,626,766	\$ 50,853,154	\$ (9,601,783)	(16%)
Fuel for Facilities	\$ 202,665	\$ -	\$ 202,672	\$ -	\$ 202,672	\$ 7	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	15,840,986	3,916,824	9,460,053	-	13,376,877	(2,464,109)	
Gas/Diesel Fuel	8,159,602	302,888	802,337	-	1,105,225	(7,054,377)	
Oil	163,624	17,983	146,528	-	164,511	887	
Tires and Tubes	709,337	-	706,110	-	706,110	(3,227)	
Operational Supplies	\$ 25,076,214	\$ 4,237,695	\$ 11,317,700	\$ -	\$ 15,555,395	\$ (9,520,819)	(38%)
Food Purchases	\$ 21,844,651	\$ -	\$ 221,631	\$ 21,105,341	\$ 21,326,972	\$ (517,679)	
Food Processing Supplies	2,599,065	-	43,745	2,297,523	2,341,268	(257,797)	
Other Food Purchases	5,945	5,045	4,900	-	9,945	4,000	
Food Supplies	\$ 24,449,661	\$ 5,045	\$ 270,276	\$ 23,402,864	\$ 23,678,185	\$ (771,476)	(3%)
Furniture and Equipment - Inventoried	\$ 1,823,228	\$ 105,367	\$ 9,400	\$ 672,302	\$ 787,069	\$ (1,036,159)	
Computer Equipment - Inventoried	7,660,407	1,568,483	16,110	2,190,880	3,775,473	(3,884,934)	
Non-Capitalized Equipment	\$ 9,483,635	\$ 1,673,850	\$ 25,510	\$ 2,863,182	\$ 4,562,542	\$ (4,921,093)	(52%)
SUPPLIES AND MATERIALS TOTAL	\$ 119,464,447	\$ 25,945,631	\$ 28,810,833	\$ 39,892,812	\$ 94,649,276	\$ (24,815,171)	(21%)
<i>Percent of Operating Budget</i>	<i>7%</i>	<i>3%</i>	<i>5%</i>	<i>21%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2019-20	Adopted Budget 2020-21				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
General Contract	\$ 53,153	\$ -	\$ -	\$ -	\$ -	(53,153)	
Architects Fees	28,798	-	-	-	-	(28,798)	
Construction Management Contracts	209,205	-	-	-	-	(209,205)	
Miscellaneous Contracts and Other Charges	8,268	-	39,804	-	39,804	31,536	
Building Contracts	\$ 299,424	\$ -	\$ 39,804	\$ -	\$ 39,804	\$ (259,620)	(87%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,096,929	\$ 29,481	\$ 244,380	\$ 307,070	\$ 580,931	\$ (515,998)	
Purchase of Computer Hardware - Capitalized	1,659,868	-	-	-	-	(1,659,868)	
Equipment	\$ 2,756,797	\$ 29,481	\$ 244,380	\$ 307,070	\$ 580,931	\$ (2,175,866)	(79%)
Purchase of Vehicles	\$ 5,863,285	\$ 1,269	\$ 2,154,589	\$ 240,256	\$ 2,396,114	\$ (3,467,171)	
License and Title Fees	100,967	1,518	149,526	-	151,044	50,077	
Vehicles	\$ 5,964,252	\$ 2,787	\$ 2,304,115	\$ 240,256	\$ 2,547,158	\$ (3,417,094)	(57%)
CAPITAL OUTLAY TOTAL	\$ 9,020,473	\$ 32,268	\$ 2,588,299	\$ 547,326	\$ 3,167,893	\$ (5,852,580)	(65%)
Percent of Operating Budget	<1%	<1%	<1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 40,494,616	\$ -	\$ 49,089,043	\$ -	\$ 49,089,043	\$ 8,594,427	
TRANSFERS TOTAL	\$ 40,494,616	\$ -	\$ 49,089,043	\$ -	\$ 49,089,043	\$ 8,594,427	21%
Percent of Operating Budget	2%	0%	8%	0%	3%		
OPERATING BUDGET	\$ 1,814,718,752	\$ 1,031,585,638	\$ 590,056,550	\$ 187,714,821	\$ 1,809,357,009	\$ (5,361,743)	(<1%)
BUILDING PROGRAM	759,878,922	-	660,369,364	-	660,369,364	(99,509,558)	(13%)
TOTAL BUDGET	\$ 2,574,597,674	\$ 1,031,585,638	\$ 1,250,425,914	\$ 187,714,821	\$ 2,469,726,373	\$(104,871,301)	(4%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2019-20	2020-21				
	Total	State	Local	Federal	Total	
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	48.00	36.00		84.00	0.00
Director and/or Supervisor	4,379.00	138.00	3,990.80	262.20	4,391.00	12.00
Principal/Headmaster	2,298.00	2,308.00	2.00		2,310.00	12.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,834.00	3,802.00	65.00		3,867.00	33.00
Other Assistant Principal Assignment	295.00	295.00			295.00	0.00
Assistant Superintendent	204.00	60.00	144.00		204.00	0.00
	<u>11,118.00</u>	<u>6,675.00</u>	<u>4,237.80</u>	<u>262.20</u>	<u>11,175.00</u>	<u>57.00</u>
Instructional Personnel - Certified						
Teacher	107,094.40	90,640.63	13,296.27	4,409.30	108,346.20	1,251.80
Interim Teacher (paid at non-certified rate)	10.00	10.00			10.00	0.00
Teacher - ROTC	169.00	78.50		90.50	169.00	0.00
Teacher - VIF	1,174.00	1,174.00			1,174.00	0.00
Extended Contracts	72.00	3.00	69.00		72.00	0.00
Re-employed Retired Teacher	10.00	10.00			10.00	0.00
	<u>108,529.40</u>	<u>91,916.13</u>	<u>13,365.27</u>	<u>4,499.80</u>	<u>109,781.20</u>	<u>1,251.80</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	10,778.45	7,169.50	3,655.95	366.00	11,191.45	413.00
Instructional Support II - Advanced Pay Scale	2,041.97	2,078.97	96.00	18.00	2,192.97	151.00
Psychologist	1,282.00	863.00	445.50	1.00	1,309.50	27.50
Instructional Facilitator	4,288.10	1,535.90	1,026.90	1,737.30	4,300.10	12.00
	<u>18,390.52</u>	<u>11,647.37</u>	<u>5,224.35</u>	<u>2,122.30</u>	<u>18,994.02</u>	<u>603.50</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	25,311.50	21,659.05	649.05	3,593.95	25,902.05	590.55
Interpreter, Braillist, Translator, Education Interpreter	391.00	347.00	24.00	20.00	391.00	0.00
Therapist	913.20	913.20			913.20	0.00
School-Based Specialist	211.00		150.00	61.00	211.00	0.00
Monitor	1,714.35		1,714.35		1,714.35	0.00
	<u>29,015.05</u>	<u>23,393.25</u>	<u>2,537.40</u>	<u>3,674.95</u>	<u>29,605.60</u>	<u>590.55</u>
Technical and Administrative Support Personnel						
Office Support	12,065.56	10,211.86	1,814.90	97.80	12,124.56	59.00
Technician	876.00		876.00		876.00	0.00
Administrative Specialist (Central Support)	852.00	180.00	744.00	12.00	936.00	84.00
	<u>13,793.56</u>	<u>10,391.86</u>	<u>3,434.90</u>	<u>109.80</u>	<u>13,936.56</u>	<u>143.00</u>

Staff Budget

	Months of Employment					
	2019-20	2020-21				Increase/
	Total	State	Local	Federal	Total	Decrease
Operational Support Personnel						
Driver	10,115.80	9,993.80	192.00		10,185.80	70.00
Custodian	5,194.80	5,188.80	66.00		5,254.80	60.00
Cafeteria Worker	7,042.00		7,062.00		7,062.00	20.00
Skilled Trades	4,284.00	2,082.00	2,304.00		4,386.00	102.00
Manager	2,818.00	180.00	2,648.00		2,828.00	10.00
	29,454.60	17,444.60	12,272.00	0.00	29,716.60	262.00
Total Months of Employment	210,301.13	161,468.21	41,071.72	10,669.05	213,208.98	2,907.85
Months Assigned Directly to Schools	174,445.67	141,256.78	26,499.24	9,244.00	177,000.02	2,554.35
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	16,847.15	11,319.80	5,699.35		17,019.15	172.00
Academic Advancement	7,720.75	5,524.37	1,396.83	873.05	7,794.25	73.50
Technology Services	442.00	112.00	414.00		526.00	84.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	25,021.90	16,956.17	7,510.18	885.05	25,351.40	329.50
School-Based Months	199,467.57	158,212.95	34,009.42	10,129.05	202,351.42	2,883.85
	95%				95%	
Central Services Months						
Facilities and Operations	3,174.00	1,422.00	1,776.00		3,198.00	24.00
Administrative Services	2,351.56	876.06	1,439.50	36.00	2,351.56	0.00
Academic Advancement	1,973.00	441.20	1,171.80	360.00	1,973.00	0.00
Technology Services	1,092.00	48.00	1,032.00	12.00	1,092.00	0.00
Chief of Schools	851.00	240.00	551.00	60.00	851.00	0.00
Chief of Staff and Strategic Planning	792.00	108.00	612.00	72.00	792.00	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	10,833.56	3,255.26	7,062.30	540.00	10,857.56	24.00
	5%				5%	
Total Months of Employment	210,301.13	161,468.21	41,071.72	10,669.05	213,208.98	2,907.85

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Administrative Personnel				
<i>Director and/or Supervisor</i>				
130	School Support for Social Emotional Learning	12.00		12.00
132	Transition to Kindergarten and Family Engagement Senior Administrator	9.00	3.00	12.00
176	John Rex Endowment Positive Parenting Expansion	(12.00)		(12.00)
		0.00	9.00	3.00
				12.00
<i>Principal/Headmaster</i>				
69	School-Based Administrators	12.00		12.00
		12.00	0.00	0.00
				12.00
<i>Assistant Principal (non-teaching)</i>				
69	School-Based Administrators	(8.00)	41.00	33.00
		(8.00)	41.00	0.00
				33.00
				33.00
Subtotal - Administrative Personnel		4.00	50.00	3.00
				57.00
Instructional Personnel - Certified				
<i>Teacher</i>				
63	Class Size Phase-In	790.00	180.00	970.00
73	Academically or Intellectually Gifted (AIG) Teacher		10.00	10.00
74	At-Risk Teacher	10.00		10.00
78	Intervention Teacher (K-5)	10.00		10.00
80	Program Enhancement Teachers (K-5)		30.00	30.00
81	Special Education Teachers and Instructional Assistants - New School		20.00	20.00
94	Career Technical Education (CTE) - Months of Employment	40.00		40.00
97	Limited English Proficiency (LEP) Teachers	64.00		64.00
100	Preschool Teachers and Instructional Assistants		5.00	45.00
107	Special Education Teachers and Instructional Assistants	240.00		240.00
110	Visually Impaired (VI) - Special Education Services	20.00		20.00
123	One-Time Costs in 2019-20		(241.20)	(241.20)
125	School Support Model		(30.00)	(30.00)
127	Magnet and Curriculum Enhancement Theme Development		30.00	30.00
128	New Magnet Schools Months of Employment and Non-Personnel Theme Support		35.00	35.00
145	Disadvantaged Student Supplemental Funding		(8.00)	(8.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
147	ESEA Title I - School Improvement			10.00	10.00
150	Title III - Language Acquisition			(8.00)	(8.00)
		1,174.00	10.80	67.00	1,251.80
Subtotal - Instructional Personnel - Certified		1,174.00	10.80	67.00	1,251.80
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
<i>Instructional Support I - Regular Teacher Pay Scale</i>					
75	High School Intervention Coordinator	2.50			2.50
83	School Social Worker		5.00		5.00
90	School Library Media Coordinator		10.00		10.00
102	School Counselors		11.00		11.00
112	Positive Parenting Program (Triple P) - Parent Counselor Educators			24.00	24.00
128	New Magnet Schools Months of Employment and Non-Personnel Theme Support		15.00		15.00
130	School Support for Social Emotional Learning	310.00	56.00		366.00
147	ESEA Title I - School Improvement			(10.00)	(10.00)
150	Title III - Language Acquisition			12.00	12.00
164	Project Enlightenment - Self Support		(1.50)		(1.50)
176	John Rex Endowment Positive Parenting Expansion		(21.00)		(21.00)
		312.50	74.50	26.00	413.00
<i>Instructional Support II - Advanced Pay Scale</i>					
106	Audiologists	16.50			16.50
109	Speech-Language Pathologists	134.50			134.50
		151.00	0.00	0.00	151.00
<i>Psychologist</i>					
82	School Psychologist		5.50		5.50
130	School Support for Social Emotional Learning		22.00		22.00
		0.00	27.50	0.00	27.50
<i>Instructional Facilitator</i>					
76	Instructional Facilitator (K-8)		5.00		5.00
79	Literacy Coach (K-2)		1.50	3.50	5.00
99	Title I - Coordinating Teacher			12.00	12.00
125	School Support Model		(10.00)		(10.00)
129	Title III - Language Acquisition Grant Months of Employment (MOE)			12.00	12.00
150	Title III - Language Acquisition			(12.00)	(12.00)
		0.00	(3.50)	15.50	12.00
Subtotal - Instructional Support Personnel - Certified		463.50	98.50	41.50	603.50

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Instructional Support Personnel - Non-Certified				
<i>Instructional Assistant</i>				
81	Special Education Teachers and Instructional Assistants - New School		27.90	27.90
92	Instructional Assistants - Regular Classroom	18.60		18.60
100	Preschool Teachers and Instructional Assistants		23.25	23.25
107	Special Education Teachers and Instructional Assistants		74.40	74.40
123	One-Time Costs in 2019-20		(55.80)	(55.80)
147	ESEA Title I - School Improvement		9.30	9.30
		18.60	41.85	530.10
				590.55
Subtotal - Instructional Support Personnel - Non-Certified				
	18.60	41.85	530.10	590.55
Technical and Administrative Support Personnel				
<i>Office Support</i>				
70	Clerical Support		34.00	34.00
71	New Schools - Early Hires and Professional Learning		6.00	6.00
105	Transportation District Offices		24.00	24.00
123	One-Time Costs in 2019-20		(5.00)	(5.00)
		0.00	59.00	0.00
				59.00
<i>Administrative Specialist (Central Support)</i>				
122	Instructional Support Technicians		84.00	84.00
		0.00	84.00	0.00
				84.00
Subtotal - Technical and Administrative Support Personnel				
	0.00	143.00	0.00	143.00
Operational Support Personnel				
<i>Driver</i>				
86	Bus Drivers	70.00		70.00
		70.00	0.00	0.00
				70.00
<i>Custodian</i>				
87	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities		60.00	60.00
		0.00	60.00	0.00
				60.00
<i>Cafeteria Worker</i>				
85	Child Nutrition Services Positions for New School		20.00	20.00
		0.00	20.00	0.00
				20.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	Skilled Trades				
104	Customer Service Team Leaders	24.00			24.00
105	Transportation District Offices	42.00			42.00
135	Exceptional Children (EC) Operations Personnel	36.00			36.00
		102.00	0.00	0.00	102.00
	Manager				
85	Child Nutrition Services Positions for New School		10.00		10.00
		0.00	10.00	0.00	10.00
	Subtotal - Operational Support Personnel	172.00	90.00	0.00	262.00
	Total	1,832.10	434.15	641.60	2,907.85

Months By Cost Center				
School-Based Months (0000 - 0799)	1,631.60	329.15	593.60	2,554.35
Central Services School-Based Months (0800 - 0899)	176.50	108.00	45.00	329.50
Central Services Months (0900 - 0999)	24.00	(3.00)	3.00	24.00
Total	1,832.10	434.15	641.60	2,907.85