

# ADOPTED BUDGET

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023



**WAKE COUNTY**  
PUBLIC SCHOOL SYSTEM

CARY, NORTH CAROLINA



# WAKE COUNTY

## BOARD OF EDUCATION

CROSSROADS BUILDING 1  
5625 DILLARD DRIVE  
CARY, NORTH CAROLINA 27518

Dear Chairman Hutchinson and Wake County Commissioners,

On behalf of the Wake County Board of Education, I am presenting this proposed budget for the 2022-2023 fiscal year. This budget reflects the evolving challenges the Wake County Public School System faces amid the continued fallout of the COVID-19 pandemic and persistent labor shortages.

Every student in our district deserves a qualified and supportive teacher in their classroom, access to nutritious food, and a network of caring staff members who support their overall well-being. They also deserve consistent and safe transportation to a well maintained school building.

The Wake County Board of Commissioners has demonstrated time and again the shared belief that a community thrives and benefits from investing in a strong public school system. We know the state legislature has a fiscal responsibility to provide a sound basic education. We also recognize that state mandates are forced onto local governments without the funding required to execute them. At this time, we cannot maintain the great public schools that are expected by our families and are an economic driver to our region without local support.

In 2019, our boards acknowledged critical needs that became a part of a multi-year funding plan which included:

- Non-Certified Staff Salary Increase
- Instructional Support Technicians
- Behavioral Health Support Positions
- Maintenance & Operations Formula Alignment

For the past two years, WCPSS has adjusted its budget request in order to accommodate any economic fallout from the pandemic. While every year contains economic uncertainties, Wake County is currently experiencing a thriving economy and full employment. Our students, their families and our employees can no longer wait.

To reaffirm our boards' shared commitment to the above goals, the Wake County Board of Education is requesting a total of \$600,221,441 in county appropriation for the 2022-2023 school year - an increase of \$56,016,340 in the annual base budget.

This would increase the Wake County Public School System's local expenditure from \$3,115 per student to \$3,394, including charter school pass-through funding.

Our students deserve a high-quality workforce to educate and support them during their K-12 experience. This is why the largest portion of WCPSS' requested budget increase - \$35.2 million - would be used to increase employee compensation.

We have seen serious shortages among our support staff such as bus drivers, cafeteria workers and instructional assistants. This budget increases the starting salary for all non-certified employees to \$16 per hour, as well as a fair and equitable pay structure that addresses compression.

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With the help of pandemic relief funds from the County Commission, WCPSS was able to provide Chromebooks to all of our students, and we are now a 1:1 device district. Our obligation now is to ensure the support of those student devices by funding Instructional Support Technicians.

We must continue to prioritize our progress with academic recovery for all students. First semester End-of-Course test results showed marked improvement this year, yet there are still many students who will continue to need support. This support will be needed both inside and outside of the classroom, including in the form of behavioral health services.

The Wake County Public School System used federal pandemic relief funds to hire additional counselors, psychologists, and social workers. This budget continues our joint multi-year plan to get the district to nationally recommended ratios for these positions that are vital to educating the whole child.

The Wake County Board of Commission has committed to funding our building program with the seven year capital improvement plan. Separately, we have an obligation to maintain 197 schools - totaling more than 27 million square feet - so our students have safe spaces in which to learn.

Our joint multi-year funding plan acknowledges that WCPSS is currently funded below the industry standard for maintenance and utilities. It will require approximately \$20 million in today's dollars to reach those maintenance and utility standards. To address this, we are requesting approximately \$5 million for each of the next four years. These crucial investments in maintenance and operations will extend the life cycles of our buildings and conserve essential capital improvement funds.

The Wake County Commission has long recognized the critical need for a strong public school system if our community is going to excel academically and economically. The investment in our students, and those who care for them, is what makes Wake County a desirable place for families like my own.

Your strong support reflects our shared commitment. Investing in public education allows every child to thrive and meet their full potential, ultimately becoming productive and contributing citizens with a sense of self-fulfillment.

In partnership,

A handwritten signature in black ink, reading "Lindsay Mahaffey". The signature is fluid and cursive, with a large, sweeping loop at the end.

Lindsay Mahaffey  
Chair, WCPSS Board of Education



# WAKE COUNTY PUBLIC SCHOOL SYSTEM

Cathy Q. Moore  
Superintendent  
Crossroads I  
5625 Dillard Drive  
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tel: (919) 533-7769

April 5, 2022

Wake County Board of Education:

As I prepare this budget proposal for 2022-2023, it is clear we have moved into a new phase of our COVID-19 pandemic response.

While we are optimistic that the worst has passed, we are also grappling with the effects of an event that could linger for many months or even years. These challenges include staffing shortages, academic recovery, mental health issues and more.

With the generous help of county commissioners and increased federal funding, we've made progress in addressing some of these needs. But we have a long way to go if we are to put every child on a path toward academic success within this new reality.

In 2022-23, that has to start with shoring up our workforce.

In years past, I have highlighted one of six Core Beliefs found in our Strategic Plan to help frame my annual budget request. This year it seems altogether appropriate to cite our third Core Belief: "Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students."

The national labor shortage has made it painfully clear that every single member of our organization is "essential to success for all students." That's true regardless of their role.

To cover gaps during the past year, we have asked bus drivers to drive triple and sometimes quadruple routes to get students to and from school each day. Hundreds of Central Services staff report to schools each week to assist cafeteria workers, custodial staff, teachers, and instructional assistants.

I am grateful to our employees for stepping up to face these challenges. I am also grateful to this board for taking appropriate steps to increase compensation within our financial means.

To further these efforts, the bulk of this year's additional funding request is tied to raising employee compensation.

More specifically, I am proposing that \$35.2 million be spent to increase employee compensation as part of a total request of \$56,016,340 in additional support from County Commissioners for the 2022-2023 school year.

In addition to the \$35.2 million increase for compensation, I am obliged to include another \$8.3 million for legislative requirements such as costs incurred due to charter school expansion, and increased local costs for employee hospitalization and retirement benefits.

I am also requesting an additional \$6.4 million to support the opening of four new schools in 2022-23:

- Apex Friendship Elementary
- Barton Pond Elementary
- Herbert Akins Road Middle
- Wake Early College of Information and Biotechnologies





## WAKE COUNTY PUBLIC SCHOOL SYSTEM

As town leaders and parents can attest, these schools are necessary to address areas of growth in our county where the demand for seats has outpaced supply. The money requested here would cover the operational costs of these schools – such as staffing, supplies, and maintenance – that are not included in the construction programs approved by voters.

The additional increases in this proposed budget are largely tied to \$6.0 million in long-deferred operational expenses and overall rising costs.

Some costs are so significant that it is only prudent to fund them over multiple budget cycles. You will find a summary of some of those priorities in the pages that immediately follow this letter.

I am grateful to this board and to our commissioners for their strong support in the past, which has allowed us to continue to have success in the face of unprecedented challenges. For example:

- Results for high school End-of-Course tests have rebounded close to pre-pandemic levels.
- Our four-year graduation rate remained over 90% in 2021.
- We have led the nation in the number of educators earning National Board Certification in our classrooms for 16 consecutive years.
- Magnet Schools of America (MSA) earlier this year named 45 of 54 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- Numerous teachers, principals and staff members were honored with regional, state and national awards, including Elena Ashburn of Broughton High School, who became the first Wake County principal to be named state principal of the year.

In closing, I want to acknowledge a group of essential personnel I haven't yet mentioned: our parents.

While this budget request necessarily focuses on supporting our employees and how they support our students, I would be remiss if I didn't acknowledge our most important partners in education.

For our parents, this pandemic has been particularly difficult. But the connection between parents and their teachers often grew stronger in this struggle.

It is beyond doubt that such commitment keeps our school system – and our community – strong. And it is the strength of those families, and our ability to serve them, that allows us to move forward together.

Sincerely,

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

Cathy Q. Moore,  
Superintendent



### **Multi-year funding needs**

As we begin to move away from the emergency response to the COVID-19 pandemic, the list below provides updates on some of the funding needs that encompass multiple budget cycles.

Formally introduced in 2019, the following summary is designed to provide an overview of longer-term needs facing our teachers, students and support staff.

The list, which is presented in three sections, is not exhaustive. The first section lists multi-year needs that have been fulfilled thanks to generous funding. The second section outlines the most pressing financial needs. The last section, while less pressing, lists long-term expenses that will still factor into the school district's budget requests.

### **Fulfilled needs**

**K-3 Class Size Phase-In:** The new positions needed to meet the requirements of this state mandate have largely been funded.

**Elementary School Assistant Principals:** To save tax dollars and accommodate as many students as possible, some elementary schools in Wake County now enroll more than 1,100 children. The need for an additional assistant principal is obvious well before enrollments reach that level. A multi-year effort that began in 2019 has resulted in all elementary schools receiving an additional assistant principal when enrollment reaches 850 children.

### **Priority needs**

**Non-Certified Salary Increase:** While some recent local funding has supported increases in non-certified salaries, pay for these employees has lagged well behind market rates since the Great Recession. As outlined in the 2022-2023 request, there is an immediate need to make salaries for bus drivers, custodians, CNS workers, instructional assistants and other non-certified staff more competitive in today's job market.

**Instructional Support Technicians:** WCPSS acquired approximately 135,000 laptops and 6,000 iPads during the pandemic. In the coming years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology. The requested funding over six years, starting back in 2019-20, will support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. Due to the COVID-19 pandemic, WCPSS used federal stabilization funds in 2021-22 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire. We are requesting a funding increase of \$960,000 each of the next 3 years.

**Behavioral Health Supports:** One of the surest paths to safe, secure and academically successful children is an appropriate number of counselors, psychologists, social workers and nurses. This was a major priority prior to the pandemic and has only increased in importance since. Despite the strides made, our schools still have fewer of these positions than the national recommendation. We are in the midst of a seven-year plan for expanding behavioral health supports. The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. We expect these costs to return to the recurring operating budget when the federal dollars expire.

**Maintenance and Operations Formula Alignment:** Maintenance and operations of our facilities is currently funded at 87.5% of the industry standard. The adjustment needed to reach industry standard is approximately \$20 million. We are requesting \$3 million for 2022-23 and \$5.7 million for each of the next three years to bring M&O funding to industry standard. We used federal stabilization funds in 2021-22 for this request and intend for these costs to return to the recurring operating budget when the one-time federal dollars expire. This request shifts \$2 million from federal to local sources.



### **Standing needs**

**Certified Staff Salaries:** In addition to making non-certified staff salaries competitive in the current job market, we also must continue to do everything we can to compensate our certified teachers and administrators at fair and competitive levels. This budget request calls for additional funding to pay for state-mandated salary increases and to increase the local salary supplement by 2.5 percent. However, continued advocacy that calls for our state leaders to aggressively increase teacher compensation is needed and will continue.

**New Schools:** While the rapid enrollment growth of past decades has abated, some areas of the county continue to attract new students every week, and many schools continue to experience overcrowding. Capacity caps prohibit the enrollment of new students at 25 schools this year. We are opening four new schools in 2022-23, two elementary schools, one middle school and an Early College high school in partnership with Wake Technical Community College. Our long-range plan anticipates we will continue to build additional schools in coming years.

**Charter Schools:** While the school district has no control over the approval or operation of new charter schools, they have a significant effect on the district's budget. The 2022-23 budget proposal estimates \$3.8 million in additional local money will pass through the school district's budget and be given to charters as required by state law. That would bring the county's total annual expense for charter schools to an estimated \$52 million.

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## INTRODUCTION

# Budget at a Glance

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

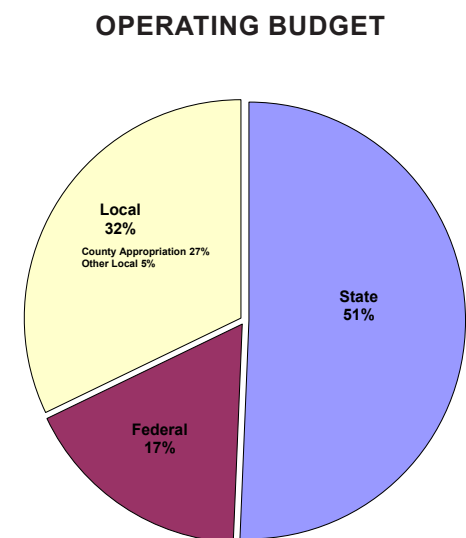
**The Operating Budget** pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

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

TOTAL BUDGET FOR 2022-23			
DAILY OPERATIONS	\$	2,161,700,972	69%
+ Capital Outlay (vehicles and equipment)	\$	1,702,661	<1%
EQUALS OPERATING BUDGET	\$	2,163,403,633	69%
+ Building Program (provided by taxpayer bonds)	\$	987,129,435	31%
EQUALS TOTAL BUDGET	\$	3,150,533,068	100%



OPERATING BUDGET FOR 2022-23				
	Operating Budget		Per Pupil Budget	
State	\$	1,096,080,820	51%	\$ 6,870
County Appropriation	\$	594,253,045	27%	\$ 3,361
Fund Balance Appropriation	\$	39,397,245	2%	\$ 247
Enterprise Funds	\$	38,504,421	2%	\$ 241
Other Local	\$	19,964,797	1%	\$ 125
Local - Current Expense Non-Restricted	\$	2,522,500	<1%	\$ 14
<b>Local</b>	<b>\$</b>	<b>694,642,008</b>	<b>32%</b>	<b>\$ 3,988</b>
<b>Federal</b>	<b>\$</b>	<b>372,680,805</b>	<b>17%</b>	<b>\$ 2,336</b>
<b>TOTAL</b>	<b>\$</b>	<b>2,163,403,633</b>	<b>100%</b>	<b>\$ 13,194</b>

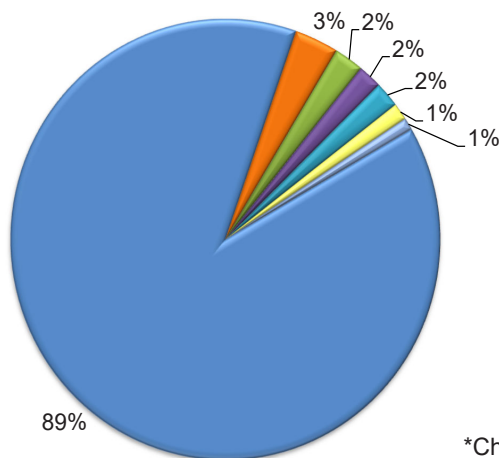


# Budget at a Glance

Where do funds come from?		Where are funds spent?	
<b>State Sources 51%</b>	<b>\$1,096.1 m</b>	<b>The state budget pays for:</b>	
<b>State Public School Fund</b>		Salaries and Benefits	\$1,041.6 m
• Position Allotments	\$650.7 m	Purchased Services	\$33.4 m
• Categorical Allotments	\$189.0 m	Supplies and Materials	\$21.1 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$135.7 m		
• Dollar Allotments	\$107.7 m		
<b>Other State Allocations for Current Operations</b>	\$12.5 m		
<b>State Allocations Restricted to Capital Outlays</b>	\$0.5 m		
<b>Local Sources 32%</b>	<b>\$694.6 m</b>	<b>The local budget pays for:</b>	
<b>Noncategorical</b> (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	\$486.5 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$594.3 m	Purchased Services	\$88.0 m
• Fund Balance Appropriation	\$39.4 m	Transfers to Charter Schools	\$51.9 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$9.0 m	Utilities	\$37.7 m
• E-Rate	\$2.5 m	Supplies and Materials	\$29.5 m
• Fines and Forfeitures	\$2.5 m	Capital Outlay	\$1.0 m
• Tuition and Parking Fees	\$1.6 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Investment Interest	\$0.7 m		
• Rebates	\$0.3 m		
• Cellular Lease	\$0.2 m		
• Disposition of Fixed Assets	\$0.1 m		
<b>Enterprise Funds</b> (supported by outside fees)			
• Child Nutrition	\$22.7 m		
• Community Schools	\$9.7 m		
• Tuition Programs (Before/After School Care, Pre-School, Project Enlightenment, Summer School Tuition, and Summer Immersion Program)	\$5.8 m		
<b>Local Grants/Contracts/Donations</b>	\$5.8 m		
<b>Federal Sources 17%</b>	<b>\$372.7 m</b>	<b>The federal budget pays for:</b>	
Federal Grants routed through NCDPI - COVID-19	\$197.8 m	Salaries and Benefits	\$180.2 m
Federal Grants routed through NCDPI	\$104.4 m	Purchased Services	\$138.6 m
Commodities (turkey, beef, cheese)	\$44.0 m	Supplies and Materials	\$50.4 m
Medicaid	\$18.3 m	Utilities	\$3.0 m
Direct Federal Grants	\$7.8 m	Capital Outlay	\$0.5 m
ROTC	\$0.4 m		

The vast majority of the school system's funding, 89 percent, goes directly to schools, and 2 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 3 percent of the budget. The remaining 6 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

## Operating Budget: \$2,163,403,633



- Schools - 89%
- Facilities and Operations - 3%
- Charter Schools Pass-Through - 2%\*
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
- Academic Advancement - 2%
- Administrative Services - 1%
- Technology Services - 1%

\*Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents over 8% of the local funds due to charter schools.



# Budget at a Glance

## OPERATING BUDGET

The total operating budget is \$2.2 billion. This budget provides resources for over 10,000 teachers, teaching 160,000 students in 197 different schools.

Public education is a human-resource-intensive business with 79 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 14 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

### Operating Revenue

State Sources	\$ 1,096,080,820
Local Sources	694,642,008
Federal Sources	372,680,805
<b>Total</b>	<b>\$ 2,163,403,633</b>

### Operating Expenditures

Salaries and Benefits	\$ 1,708,373,810	79%
Purchased Services	300,751,229	14%
Supplies and Materials	100,887,463	5%
Capital Outlay	1,478,269	<1%
Transfers to Charter Schools	51,912,862	2%
<b>Total</b>	<b>\$ 2,163,403,633</b>	<b>100%</b>

## 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. The General Assembly approved a biennium budget on November 18, 2021. The legislature approved changes to the 2022 budget on July 1, 2022, and Governor Cooper signed House Bill 103 on July 11, 2022.

State sources pay for 51 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

### State Revenue

State Public School Fund	\$ 1,083,066,163
Other State Allocations	12,501,257
LEA Financed Purchase of School Buses	513,400
<b>Total</b>	<b>\$ 1,096,080,820</b>

### State Expenditures

#### 51% of the Operating Budget

Salaries and Benefits	\$ 1,041,573,904	95%
Purchased Services	33,415,713	3%
Supplies and Materials	21,047,811	2%
Capital Outlay	43,392	<1%
<b>Total</b>	<b>\$ 1,096,080,820</b>	<b>100%</b>

## STATE BUDGET IMPACT

### Compensation

- Teachers and instructional support receive step increase and increase to salary schedule - increase range from 2.5 percent to 7.2 percent including the step. A00 step increased from \$35,460 annually to \$37,000.
- Psychologists, speech language pathologists, and audiologists continue to receive \$350 monthly supplement.
- School counselors continue to receive \$100 per month supplement.
- Assistant Principals receive step increase plus schedule increase consistent with the teacher schedule.
- Principals receive 4 percent salary schedule increase.
- Non-certified staff receive greater of 4 percent increase or \$15 per hour minimum.

# Budget at a Glance

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## **Bonuses Not Subject to Retirement**

- Performance bonuses for grades 3-8 math or reading reinstated and will be based on 2021-22 results.
- Performance bonuses for Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate of Education (AICE), and Career and Technical Education (CTE) state-funded teachers are funded up to \$3,500 based on 2021-22 results.
- Performance bonus for principals reinstated based on 2021-22 results.

## **Employer Matching Benefits**

- Increase in employer matching retirement rate to 24.50 percent.
- Increase in employer matching hospitalization to \$7,397 per year.

## **Other**

- Provides funds to support increased fuel costs for Driver Training programs, both on-site and contracted.
- Provides funds to support increased school transportation fuel costs.
- Provides additional non-recurring funding for the school safety competitive grant program and additional recurring funding for the School Resource Officer grant program.
- Provides Cooperative Innovation High School (CIHS) funding for Wake Early College of Information and Biotechnologies.
- Provides additional funds for instructional supplies.
- No Average Daily Membership (ADM) hold harmless for 2022-23.
- Provides non-recurring funds to provide school lunches at no cost to students of all grade levels qualifying for reduced-price meals in all schools participating in the National School Lunch Program.
- Provides non-recurring funds for two grant programs to modernize CTE programming.
- No changes to School Technology Fund, Disadvantaged Student Supplemental Funding, Children with Disabilities, or Academically/Intellectually Gifted.

# Budget at a Glance

## LOCAL FUNDING

Local sources support 32 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, child nutrition sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 594,253,045
Tuition and Fees	17,128,857
Child Nutrition Sales	22,671,064
Local Sources - Unrestricted	6,156,529
Local Sources - Restricted	14,290,670
Fund Balance Appropriated	39,397,245
Fund Transfers	744,598
<b>Total</b>	<b>\$ 694,642,008</b>

Local Expenditures 32% of the Operating Budget		
Salaries and Benefits	\$ 486,562,819	70%
Purchased Services	125,727,665	18%
Supplies and Materials	29,468,785	4%
Capital Outlay	969,877	<1%
Transfers to Charter Schools	51,912,862	8%
<b>Total</b>	<b>\$ 694,642,008</b>	<b>100%</b>

The COVID-19 pandemic impacted several local funding streams for WCPSS. Multiple enterprise funds such as Child Nutrition, before and after school care, and community schools depend on fees from students and community participation. These programs experienced significant decreases in revenues while students were off site in 2020-21.

WCPSS is managing through the pandemic and the programs are resuming a pre-pandemic status as more students returned to the building in 2021-22.

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 \$600.2 million for 2022-23. Wake County commissioners approved a county appropriation of \$594.3 million, which is an increase of \$50.0 million. The majority of the requested increase is a continued emphasis on improving employee compensation.

	2021-22	Adopted 2022-23	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 543,317,051	\$ 593,317,101	\$ 50,000,050	
Crossroads Lease	888,050	935,944	47,894	
	<b>\$ 544,205,101</b>	<b>\$ 594,253,045</b>	<b>\$ 50,047,944</b>	<b>9%</b>
Student Membership				
WCPSS	159,066*	159,542	476	<1%
Charter Schools	15,645	17,291	1,646	11%
	<b>174,711</b>	<b>176,833</b>	<b>2,122</b>	<b>1%</b>
<b>Allocation Per Student</b>	<b>\$ 3,115</b>	<b>\$ 3,361</b>	<b>\$ 246</b>	<b>8%</b>

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



# Budget at a Glance

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## **LOCAL EMPLOYEE COMPENSATION**

The Wake County Board of Education approved the following pay adjustments beyond the state-legislated salary increases.

### **Locally Funded Salary Supplement**

- Salary supplement for principals, assistant principals, and certified staff increased 4 percent.

### **Non-Certified Personnel**

- Non-certified staff receive greater of 4 percent increase or \$16 per hour minimum.
- 25 cent step differential and 40 cent grade differential to address compression

### **Administration/Technology Band/Superintendent's Leadership Team**

- 0.5 percent beyond state-legislated salary increase.

### **Retention and Recognition Bonuses Not Subject to Retirement**

- \$1,250 bonus to be paid November 2022 (federal one-time ESSER funds)

# Budget at a Glance

## FEDERAL FUNDING

Federal sources support 17 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 (NCDPI) and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes.

Federal Revenue		Federal Expenditures 17% of the Operating Budget		
Restricted Grants (Received through NCDPI) - COVID-19	\$ 197,787,760	Salaries and Benefits	\$ 180,237,087	48%
Restricted Grants (Received through NCDPI)	104,390,185	Purchased Services	141,607,851	38%
Restricted Grants (Received Directly)	26,140,126	Supplies and Materials	50,370,867	14%
USDA Grants	43,962,734	Capital Outlay	465,000	<1%
ROTC	400,000	<b>Total</b>	<b>\$ 372,680,805</b>	<b>100%</b>
<b>Total</b>	<b>\$ 372,680,805</b>			

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

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020**
  - » Coronavirus Relief Fund (CRF)
  - » Elementary and Secondary School Emergency Relief Fund (ESSER I)
  - » Governor's Emergency Education Relief Fund (GEER)
- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020**
  - » ESSER II
- **American Rescue Plan (ARP) Act signed into law March 11, 2021**
  - » ESSER III

	CARES Act			CRRSA Act	ARP Act
	CRF	ESSER I	GEER	ESSER II	ESSER III
<b>NC Total</b>	\$3.5 b	\$395.7 m	\$95.6 m	\$1.6 b	\$3.7 b
<b>WCPSS Total</b>	*\$50.7 m	\$27.5 m	\$5.3 m	\$105.8 m	\$236.8 m
<b>Percent of State Total</b>	1%	7%	6%	7%	6%
<b>Spending Deadline</b>	Dec. 31, 2021	Sep. 30, 2022	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2024

\*Includes \$29.1 million from Wake County Government

Additional information can be found in the [WCPSS Use of Pandemic Relief Funds](#) presentation from the joint meeting with the Wake County Board of Education and Wake County Board of County Commissioners on March 22, 2022.

One-time funding due to COVID-19 increased WCPSS's federal funding significantly. The federal dollars represent 17 percent of the total operating budget. This is a temporary increase in resources for school systems. It is likely federal sources will return to approximately 8 percent of the school budget once the one-time COVID-19 funding expires.

# Priority Areas

In 2019-20, the Wake County Public School System (WCPSS) began multi-year initiatives to address long-term needs that are critical to the operations of the school system.



## EMPLOYEE COMPENSATION

The pay of most employees who are not certified to teach has lagged behind inflation since the Great Recession. This is especially true for the lowest paid employees such as custodians, child nutrition workers, and bus drivers, but the effect has been particularly harsh for skilled laborers who keep buses rolling, buildings operating, books balanced, and assume countless clerical duties that otherwise fall to teachers.

For the lowest-paid workers, the issue is one of a living wage. For those who make more, the challenge is providing a competitive wage. Vacancies can take months to fill and turnover is a constant challenge.

In 2019-20, the Wake County Public School System (WCPSS) began a multi-year initiative to incrementally increase pay for employees paid from the non-certified pay scales, as well as the technology and administrative bands.

### 2019-20 - \$7,700,000

- 3 percent salary increase for non-certified personnel
- Raised the bus driver salary schedule to a \$15 per hour minimum beginning January 1, 2020 (the 2019-20 budget included \$1,568,000 to cover costs for January through June)

### 2020-21 - \$1,568,000

- \$1,568,000 budget increase to cover costs for new bus driver salary schedule for July through December.

### 2021-22 - \$23,300,000

The Wake County Board of Education approved the following locally funded salary increase in addition to the state-legislated 2.5 percent salary increase for non-certified staff:

#### Effective July 1, 2021:

- 0.5 percent salary increase beyond state-legislated 2.5 percent increase
- \$13 per hour minimum

#### Effective January 1, 2022:

- \$15 per hour minimum
- 25 cent step differential and 40 cent grade differential to address compression
- Regular Instructional Assistants (IAs) and bus drivers moved to Grade 20
- Special Education IAs and bus driver team leads moved to Grade 21
- \$3,750 retention and recognition bonuses (paid November 2021, January 2022, May 2022, and November 2022)



# Priority Areas

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## Proposed July 1, 2022:

- **Non-Certified Staff - \$8,144,000**
  - \$16 per hour minimum
  - 25 cent step differential and 40 cent grade differential to address compression
- **Administrative/Technology Band/SLT - \$250,000**
  - 0.5 percent beyond state-legislated 2.5 percent increase

In addition, local funding is needed to maintain the salary increases implemented in 2021-22 with an effective date of January 1, 2022. The budget increase in 2021-22 only covered costs for January through June.

Multi-Year Plan	
<b>Actual</b>	
2019-20	\$ 7,700,000
2020-21	\$ 1,568,000
2021-22	\$ 23,300,000
<b>Proposed</b>	
2022-23	\$ 21,694,000
2023-24*	\$ 15,235,000
2024-25*	\$ 15,085,000
<b>Total</b>	<b>\$ 84,582,000</b>

\*Estimates for 2023-24 and 2024-25 are subject to revision. Estimates for planning are based on \$17 per hour minimum in 2023-24 and \$18 per hour minimum in 2024-25 while continuing a 25 cent step differential and 40 cent grade differential to address compression and a minimum overall increase of 2.5 percent for non-certified staff and 3 percent for administrative, technology band, and Superintendent's Leadership Team (SLT).

# Priority Areas

## INSTRUCTIONAL SUPPORT TECHNICIANS

The Wake County Public School System (WCPSS) added approximately 135,000 laptops and 6,000 iPads during the pandemic. In the coming years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology. According to the North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,956. The WCPSS ratio in 2018-19 was 1:7,714.

The requested funding over six years will support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven ISTs were allotted each year instead of 13 and 14 respectively. This changes the total provided after six years to 54 instead of 61.

Due to the COVID-19 pandemic, WCPSS used federal stabilization funds in 2021-22 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Plan						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
<b>Actual</b>						
2019-20	84.00	\$ 603,127			84.00	\$ 603,127
2020-21	84.00	\$ 614,884			84.00	\$ 614,884
2021-22			120.00	\$ 869,778	120.00	\$ 869,778
<b>Proposed</b>						
2022-23	120.00	\$ 960,237			120.00	\$ 960,237
2023-24	120.00	\$ 960,237			120.00	\$ 960,237
2024-25	120.00	\$ 960,237			120.00	\$ 960,237
<b>Total</b>	<b>528.00</b>	<b>\$ 4,098,722</b>	<b>120.00</b>	<b>\$ 869,778</b>	<b>648.00</b>	<b>\$ 4,968,500</b>

# Priority Areas

## BEHAVIORAL HEALTH SUPPORTS

One of the surest paths to safe, secure, and academically successful children is an appropriate number of counselors, psychologists, social workers, and nurses.

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

**Demonstrated Need:** The Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults. ACE indicators are physical, sexual, and emotional abuse, physical and emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation/divorce, and incarcerated household member. Other barriers are homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges.

Child Protective Services (CPS) Referrals	821
Homelessness	4,076
Foster Care Placement	785
Self-Injury	139
Suicide Screenings/Suicides	658
Threat Assessments	102
Behavior Incidents	6,867
Short-Term Suspensions	642
Long-Term Suspensions/Expulsions	2/1
ACE Referrals (Did not operate due to COVID)	0

This is now a seven-year plan for expanding behavioral health supports. The Wake County Public School System (WCPSS) used Medicaid funds in 2020-21 and Elementary and Secondary School Emergency Relief (ESSER) funds and Governor's Emergency Education Relief (GEER) funds in 2021-22 to support behavioral health positions. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Plan								
	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
<b>Actual</b>								
2019-20	270	\$ 1.7 m	86	\$ 0.9 m			356	\$ 2.6 m
2020-21					310	\$ 2.3 m	310	\$ 2.3 m
2021-22					1,017	\$ 8.0 m	1,017	\$ 8.0 m
<b>Proposed</b>								
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
2023-24			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2024-25			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2025-26			1,016	\$ 8.0 m			1,016	\$ 8.0 m
<b>Total</b>	<b>270</b>	<b>\$ 1.7 m</b>	<b>3,134</b>	<b>\$ 24.9 m</b>	<b>1,421</b>	<b>\$ 11.2 m</b>	<b>4,825</b>	<b>\$ 37.8 m</b>



# Priority Areas

## MAINTENANCE AND OPERATIONS FORMULA ALIGNMENT

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

The Wake County Public School System (WCPSS) has a multi-year initiative to adjust the budget for Maintenance and Operations (M&O) to the industry standard based on the Current Replacement Value (CRV). WCPSS is currently funded at 87.5 percent of the industry standard for maintenance, utilities, and operating capital. The plan began as a five-year implementation but has extended to a seven-year phase-in.

2021-22 CRV for M&O	\$ 4,200,000,000
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 126,000,000</u>
2021-22 M&O Budget:	\$ 110,252,075
Percent of Industry Standard	87.5%
2022-23 CRV for M&O:	\$ 4,417,478,910
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 132,524,367</u>
Less:	
2021-22 M&O Budget:	\$ 110,252,075
2022-23 M&O New Schools and School Changes Funding Request	<u>\$ 2,317,742</u>
2022-23 Base Budget Adjusted for New Schools and School Changes	<u>\$ 112,569,817</u>
Equals Adjustment Needed to Reach Industry Standard	<u><u>\$ 19,954,550</u></u>

M&O requests funding over the next four years to bring M&O to industry standard. M&O requests \$3.0 million for 2022-23 and \$5.7 million the next three years. Due to the pandemic, WCPSS used federal stabilization funds in 2021-22: \$10.4 million recurring and \$3.2 million one-time funds. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire. This request moves \$2.0 million of the \$10.4 million from one-time federal to local funds.

Multi-Year Plan			
	Local	Federal	Total
<b>Actual</b>			
2019-20	\$ 2,500,000		\$ 2,500,000
2020-21	\$ 1,000,000		\$ 1,000,000
2021-22*	\$ (3,567,000)	\$ 13,567,000	\$ 10,000,000
<b>Proposed</b>			
2022-23	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
2023-24**	\$ 5,651,517		\$ 5,651,517
2024-25**	\$ 5,651,517		\$ 5,651,517
2025-26**	\$ 5,651,516		\$ 5,651,516
<b>Total</b>	<b>\$ 21,887,550</b>	<b>\$ 11,567,000</b>	<b>\$ 33,454,550</b>

\*2021-22 includes a one-time adjustment of \$3.2 million.

\*\* Subject to revision.

# Budget Development

## BUDGET PROCESS

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

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

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

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

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

## BUDGET ACTIVITIES IN 2021-22

October 2021	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
November 2021 - January 2022	Each area prepares funding requests and budget projections for the 2022-23 budget.
January 14, 2022	Chief officers submit funding requests and budget projections for the 2022-23 budget.
February 2022	Budget staff provide an unbalanced budget for the superintendent's review.
February 2022 - March 2022	Superintendent and chiefs work sessions to balance the budget.
April 5, 2022	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 19, 2022	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 3, 2022	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2022	Deliver the Board of Education's Proposed Budget to the county commissioners.
October 18, 2022	Wake County Board of Education adopts a budget resolution.

# Potential Risks

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The following areas of uncertainty could impact costs in the 2022-23 budget:

## Building Substitutes

The district established one full-time building substitute for each school in 2021-22 using federal Elementary and Secondary School Emergency Relief (ESSER) II resources. These employees report every day to the school office and are assigned to classrooms based on a school's coverage needs for that day. Building substitutes are eligible to earn leave and health benefits. The district's ESSER II resources can support these positions for 2021-22 and 2022-23. If the building substitute implementation is successful in providing substitute coverage for the system, additional funds will be needed to continue the positions beyond 2022-23. The recurring cost could be \$8.8 million if all positions are filled.

## Charter Schools

In accordance with General Statute 115C-238.29H, the Wake County Public School System (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.

## Child Nutrition Services

WCPSS continues to review the status of the child nutrition enterprise budget. The reimbursement put in place by the federal government during the pandemic ended June 30, 2022. There is a potential impact on the local budget if the amount of federal reimbursement and sales in the program are insufficient to cover costs. The financial status of the program could also impact indirect costs assessed by the district that supports the operating budget.

## COVID-19 Pandemic/Fiscal Cliff

WCPSS has received over \$431 million in one-time resources due to the COVID-19 pandemic since the beginning of the pandemic. These resources provided support for the system to respond to the unique circumstances during this time. There is over \$30 million for recurring items that will need continuing funding after the one-time funding expires. WCPSS plans to transition the following priorities off of the one-time federal funding by September 30, 2024: mental health services, instructional support technicians, substitute pay, custodial support, maintenance and utility costs. WCPSS will need additional local resources as these budgets transition from federal funding over the next few years.

## Held Harmless Provision

Actual student membership in 2021-22 was less than projections NCDPI used for budget allocations to school districts. The state held districts harmless in 2021-22, meaning the allotment remained at the higher amount based on projected rather than actual numbers of students. The legislature did not continue the held harmless provision in 2022-23; therefore, WCPSS will earn less state funding for existing positions.

## Lapsed Salaries

Lapsed salaries occur when a position is vacant, and the underlying funding for that position is not used. WCPSS takes lapsed salaries into account when building its operating budget and determining the amount of funding that will be required. The vacancy rate for WCPSS is currently 8.82 percent for approximately 1,949 positions or 19,949 vacant months of employment. This is higher than typical due to one-time positions provided by federal funds during the pandemic. The recurring pre-pandemic budget for the school system includes more than 500 positions or 5,000 months of employment that are paid by lapsed salaries. If the position fill rate improves over time, it is possible that additional funds may be needed for salaries and benefits.

## Projected Student Membership

The budget is based on a projected student membership of 159,542 for the Wake County Public School System (WCPSS) and 17,291 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	<u>2021-22</u>	<u>2022-23</u>	<u>Difference</u>
WCPSS Student Membership	159,066	159,542	476
Charter Student Membership	15,645	17,291	1,646
	<u>174,711</u>	<u>176,833</u>	<u>2,122</u>

# Potential Risks

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## **Transportation**

The 2019-20 formula was the last year since the start of the COVID pandemic where local education agencies had full and consistent data for K-12 transportation to provide to the North Carolina Department of Public Instruction (NCDPI) for use in calculating the annual allotment of funds. There is potential risk if the 2022-23 NCDPI allotment of funds is less than in fiscal year 2021-22. Inflated fuel costs over 2021-22 costs are estimated at \$3 million. This is an additional budgetary risk for fiscal year 2022-23.

## **Utilities**

Utility rate increases may rise higher than the amount in this budget.



# Membership Data

The projected number of students for the Wake County Public School System for 2022-23 is 159,542. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

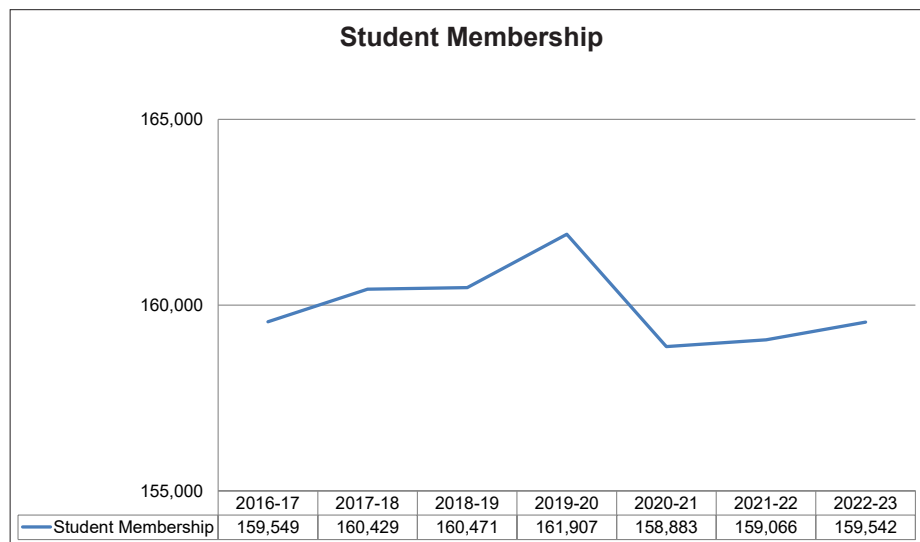
K-12 Student Membership (2 <sup>nd</sup> month average daily membership)							
Grade Level	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
K - 5	74,572	73,953	72,760	72,965	69,188	69,000	69,362
6 - 8	35,922	36,616	37,732	38,290	37,969	37,295	36,670
9 - 12	49,055	49,860	49,979	50,652	51,726	52,771	53,510
<b>Total</b>	<b>159,549</b>	<b>160,429</b>	<b>160,471</b>	<b>161,907</b>	<b>158,883*</b>	<b>159,066*</b>	<b>159,542</b>

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

Change from Previous Year							
Grade Level	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Projected
K - 5	1,377	(619)	(1,193)	205	(3,777)	(188)	362
6 - 8	(4)	694	1,116	558	(321)	(674)	(625)
9 - 12	996	805	119	673	1,074	1,045	739
<b>Total</b>	<b>2,369</b>	<b>880</b>	<b>42</b>	<b>1,436</b>	<b>(3,024)</b>	<b>183</b>	<b>476</b>

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
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	18,463	15,402
2021-22	18,839	15,025

2022-23	
Student Membership Projection By Grade	
K	11,629
1	12,412
2	11,033
3	11,413
4	11,249
5	11,626
6	11,825
7	12,175
8	12,670
9	14,530
10	14,637
11	12,484
12	11,859
	<b>159,542</b>



# School Data

2022-23

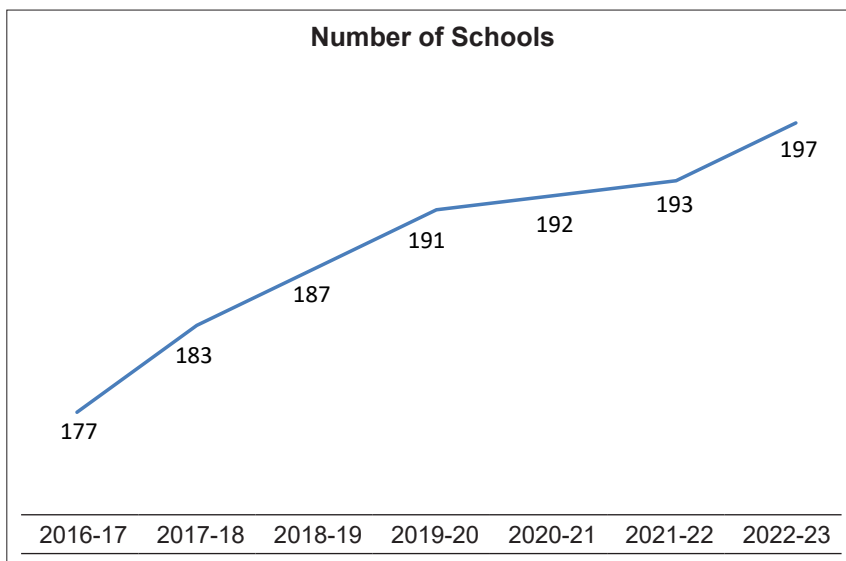
New Schools Opening in 2022-23	Projected First Year Enrollment
Apex Friendship Elementary (traditional)	615
Barton Pond Elementary (traditional)	493
Herbert Akins Road Middle (year-round)	749
Wake Early College of Information and Biotechnologies (early college)	150

School Changes
Willow Spring High School adding 11th grade
Banks Road Elementary, Middle Creek Elementary, West Lake Elementary, and West Lake Middle moving from year-round calendar to year-round operating on Track 4

Square Footage			
	Maintained	Custodial	Utilities
2021-22	26,580,427	26,707,229	26,626,278
Increase	616,529	616,529	616,529
Total	27,196,956	27,323,758	27,242,807

Acreage	
2021-22	5,100
Increase	92
Total	5,192

Number of Schools by Calendar			
	2021-22	Change	2022-23
<b>Traditional</b>			
Elementary	77	2	79
Middle	27		27
High	28		28
K-8 Academy	1		1
Total	133	2	135
<b>Year-Round Schools Operating on Track 4</b>			
Elementary	10	3	13
Middle	2	1	3
Total	12	4	16
<b>Year-Round Schools</b>			
Elementary	27	(3)	24
Middle	8		8
Total	35	(3)	32
<b>Modified</b>			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
<b>Early College Calendar</b>			
High	4	1	5
6-12 Academy	2		2
Total	6	1	7
Total	193	4	197



Number of Schools by Grade	
Elementary	119
Middle	41
High	34
K-8 Academy	1
6-12 Academy	2
Total	197

# Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2020-21 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 2018-19 was the U.S. Census Bureau which used fall 2018 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 114 and 110 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) 2020-21**

School System	Final Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
<b>WCPSS</b>	<b>156,767</b>	<b>\$ 6,521</b>	<b>114</b>	<b>\$ 517</b>	<b>110</b>	<b>\$ 2,759</b>	<b>18</b>	<b>\$ 9,797</b>	<b>98</b>
Charlotte-Mecklenburg	137,578	\$ 6,627	111	\$ 822	84	\$ 2,835	17	\$10,284	75
Guilford	66,420	\$ 7,030	92	\$ 1,044	53	\$ 3,195	11	\$11,269	43
Forsyth	50,304	\$ 6,943	99	\$ 982	64	\$ 2,694	21	\$10,619	61
Cumberland	47,234	\$ 7,015	93	\$ 1,054	50	\$ 1,522	87	\$ 9,591	105
State	1,344,963	\$ 7,127		\$ 887		\$ 2,321		\$10,335	
WCPSS Compared to the State	11.7%	\$ (606)		\$ (370)		\$ 438		\$ (538)	

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

Per pupil spending as of 2018-19 is the most recent data available for national comparisons. The national average for per pupil spending in 2018-19 was \$13,187. The average per pupil spending in North Carolina that same year was \$9,857. WCPSS spent \$9,395 per student; 5 percent less than the state average, and 29 percent less than the national average.

**Comparison of Per Pupil Spending with National Districts as of 2018-19**

School System	City	2018-19 Enrollment	Rank by Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	162,680	14	\$ 16,490
Prince George's	Upper Marlboro, MD	132,657	18	\$ 15,782
Fairfax	Fairfax, VA	187,797	11	\$ 15,690
San Diego	San Diego, CA	103,194	26	\$ 14,457
Philadelphia	Philadelphia, PA	132,520	19	\$ 12,421
Shelby	Memphis, TN	112,125	23	\$ 11,404
Gwinnett County	Lawrenceville, GA	179,758	13	\$ 11,099
Dallas	Dallas, TX	155,119	16	\$ 9,968
Charlotte-Mecklenburg	Charlotte, NC	147,638	17	\$ 9,464
<b>Wake County</b>	<b>Cary, NC</b>	<b>161,784</b>	<b>15</b>	<b>\$ 9,395</b>

Source: U.S. Census Bureau website: <https://www.census.gov/data/tables/2019/econ/school-finances/secondary-education-finance.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 2021-22 to 2022-23. 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
<b>Interim Budget Resolution on July 1</b>	<b>\$1,100,633,126</b>	<b>\$ 1,624,693,257</b>	<b>\$ 319,689,979</b>	<b>\$ 3,045,016,362</b>
<b>State Public School Fund</b>				
<b>Position Allotments</b>				
Career Technical Education - Months of Employment	\$ 2,099,221	\$ -	\$ -	\$ 2,099,221
Instructional Support Personnel - Certified	515,707	-	-	515,707
School Psychologist - Position	271,805	-	-	271,805
School Building Administration	187,452	-	-	187,452
Classroom Teachers	(3,750,003)	-	-	(3,750,003)
K-5 Program Enhancement Teacher	(659,062)	-	-	(659,062)
	<b>\$ (1,334,880)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,334,880)</b>
<b>Dollar Allotments</b>				
Central Office Administration	\$ 4,766,773	\$ -	\$ -	\$ 4,766,773
Instructional Assistants	1,909,243	-	-	1,909,243
Non-Instructional Support Personnel	76,245	-	-	76,245
Classroom Materials/Instructional Supplies/Equipment	(11,217)	-	-	(11,217)
	<b>\$ 6,741,044</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,741,044</b>
<b>Categorical Allotments</b>				
Children with Disabilities	\$ 9,477,892	\$ -	\$ -	\$ 9,477,892
Literacy Intervention	3,320,958	-	-	3,320,958
Transportation Reserve Fund for Homeless and Foster Children	602,361	-	-	602,361
Driver Training	282,847	-	-	282,847
Cooperative Innovative High Schools	149,688	-	-	149,688
Behavioral Support	454	-	-	454
Transportation of Pupils	(16,073,522)	-	-	(16,073,522)
School Connectivity	(3,386,750)	-	-	(3,386,750)
Academically or Intellectually Gifted	(1,232,946)	-	-	(1,232,946)
At-Risk Student Services/Alternative Programs and Schools	(1,169,279)	-	-	(1,169,279)
Principal and Teacher Performance Bonuses	(1,000,042)	-	-	(1,000,042)
Career Technical Education - Program Support Funds	(992,702)	-	-	(992,702)
School Technology Fund	(535,295)	-	-	(535,295)



# Adjusting to the Budget Resolution

	State	Local	Federal	Total
Summer Reading Camps	\$ (436,262)	\$ -	\$ -	\$ (436,262)
Assistant Principal Intern - MSA Students	(212,551)	-	-	(212,551)
Limited English Proficiency (LEP)	(42,846)	-	-	(42,846)
	<b>\$ (11,247,995)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,247,995)</b>
<b>Unallotted (NCDPI covers actual cost or created from transfers)</b>				
Dollars for Certified Personnel	\$ 2,333,585	\$ -	\$ -	\$ 2,333,585
Non-Contributory Employee Benefits	1,237,544	-	-	1,237,544
Restart Schools	517,299	-	-	517,299
Highly Qualified NC Teaching Graduate	30,729	-	-	30,729
NBPTS Educational Leave	14,334	-	-	14,334
Teacher and Instructional Support Bonus	(3,246,581)	-	-	(3,246,581)
	<b>\$ 886,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 886,910</b>
<b>Total State Public School Fund</b>	<b>\$ (4,954,921)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,954,921)</b>
<b>Other State Allocations for Current Operations</b>				
Textbook and Digital Resources	\$ 900,000	\$ -	\$ -	\$ 900,000
State Textbook Account	870,414	-	-	870,414
State Capital Infrastructure Fund	459,817	-	-	459,817
	<b>\$ 2,230,231</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,230,231</b>
<b>State Allocations Restricted to Capital Outlays</b>				
LEA Financed Purchase of School Buses	\$ (1,827,616)	\$ -	\$ -	\$ (1,827,616)
	<b>\$ (1,827,616)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,827,616)</b>
<b>County Appropriation</b>				
County Appropriation - Operating Budget	\$ -	\$ (5,968,426)	\$ -	\$ (5,968,426)
County Appropriation - Crossroads Lease	-	30	-	30
<b>Total County Appropriation</b>	<b>\$ -</b>	<b>\$ (5,968,396)</b>	<b>\$ -</b>	<b>\$ (5,968,396)</b>
<b>Tuition and Fees</b>				
Community Schools	\$ -	\$ 1,729,717	\$ -	\$ 1,729,717
Pre-School	-	125,196	-	125,196
Project Enlightenment - Self-Support	-	96,074	-	96,074
Summer School Tuition	-	53,340	-	53,340
Summer Immersion Program	-	18,848	-	18,848
Before/After School Care	-	(217,400)	-	(217,400)
<b>Total Tuition and Fees</b>	<b>\$ -</b>	<b>\$ 1,805,775</b>	<b>\$ -</b>	<b>\$ 1,805,775</b>

# Adjusting to the Budget Resolution

	State		Local		Federal		Total
Fund Balance Appropriation							
Beginning Appropriated Fund Balance	\$	-	\$	3,000,000	\$	-	\$ 3,000,000
Class Size Reserve/ Average Daily Membership Reconciliation		-		6,000,000		-	6,000,000
Carryforward Purchase Orders		-		2,105,142		-	2,105,142
Textbooks and Digital Content Use		-		1,248,000		-	1,248,000
HELPS District Initiative		-		870,000		-	870,000
Allied Universal Security Contract		-		400,000		-	400,000
Oracle Software, Support, and Implementation		-		351,443		-	351,443
Instructional Support Specialist Positions		-		350,000		-	350,000
Startup Dollars - New Schools		-		98,446		-	98,446
Total Fund Balance Appropriation	\$	-	\$	14,423,031	\$	-	\$ 14,423,031
Unrestricted							
Donations	\$	-	\$	49,843	\$	-	\$ 49,843
COVID-19 Food Donation		-		7,726		-	7,726
E-Rate		-		(886,750)		-	(886,750)
Principal/Teacher of the Year		-		(16,717)		-	(16,717)
Total Unrestricted	\$	-	\$	(845,898)	\$	-	\$ (845,898)
Restricted							
Grants - COVID-19	\$	-	\$	-	\$ 28,188,420	\$	28,188,420
Grants and Donations		-		(465,970)	17,238,704		16,772,734
Medicaid		-		-	7,563,702		7,563,702
Indirect Cost		-		3,000,000	-		3,000,000
Total Restricted	\$	-	\$	2,534,030	\$ 52,990,826	\$	55,524,856
Fund Transfer							
Positions Paid by Individual School Accounts	\$	-	\$	744,598	\$	-	\$ 744,598
Total Fund Transfer	\$	-	\$	744,598	\$	-	\$ 744,598
Building Program	\$	-	\$	44,385,046	\$	-	\$ 44,385,046
Approved Budget Resolution	\$ 1,096,080,820		\$ 1,681,771,443		\$ 372,680,805		\$ 3,150,533,068



# ORGANIZATION



# Board of Education

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

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

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



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Northeast Wake  
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**Monika Johnson-Hostler**  
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**Roxie Cash**  
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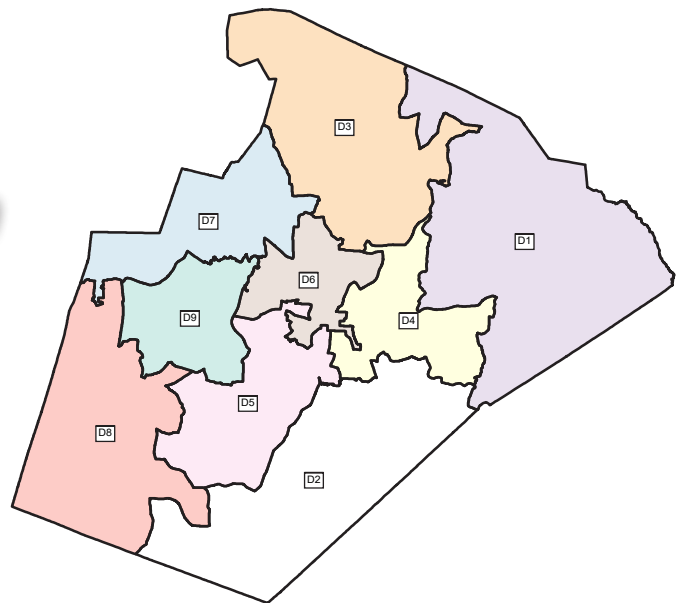
**Chris Heagarty**  
Vice-Chair, District 7  
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**Karen Carter**  
District 9  
Western Wake  
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## Board of Education District Map

Effective Fall 2022



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

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



# Board's 2022 Legislative & Policy Agenda

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

## Operations & Infrastructure

**K-3 Class Size:** Allow class-size waivers based on a lack of facilities or a lack of available certified teachers in 2022-2023.

**School Calendar:** Allow calendar flexibility and improve alignment with community college calendars.

**Funding:** Provide funding for all operations as defined in the 2021 Leandro ruling, including:

- Increased AIG funding to reflect district enrollment.
- Increased special education funding beyond 1993 levels.

**Technology:** Improve broadband infrastructure and connectivity. Improve tech support with more funding flexibility.

## Staffing & Accountability

**Testing Waiver:** Suspend testing and accountability measures in 2022, including school labels and letter grades. Reduce emphasis of state-mandated exams in final student grades.

**Teacher Allotments:** Hold funding harmless in 2022-2023 for Average Daily Membership declines caused by COVID-19.

**Support Staff:** Increase investments in counselors, nurses, social workers and similar support staff. Provide an Instructional Assistant for every K-5 classroom.

## Recruitment & Retention

**Pay:** Fund competitive salaries for all employees with an emphasis on teacher pay and a \$15 per hour minimum wage for support staff with additional county supplements. Address salary compression within pay scales.

**Diversity:** Support programs that improve employee diversity. Meet the recommendations of the 2021 DRIVE Report. (Developing a Representative and Inclusive Vision for Education)

**Benefits:** Restore career status and advanced degree pay for current employees. Expand current benefit and restore retiree health coverage for employees hired after January 1, 2021.

Visit [wcpss.net/legislative-agenda](https://wcpss.net/legislative-agenda) for more details.

# WCPSS Core Beliefs

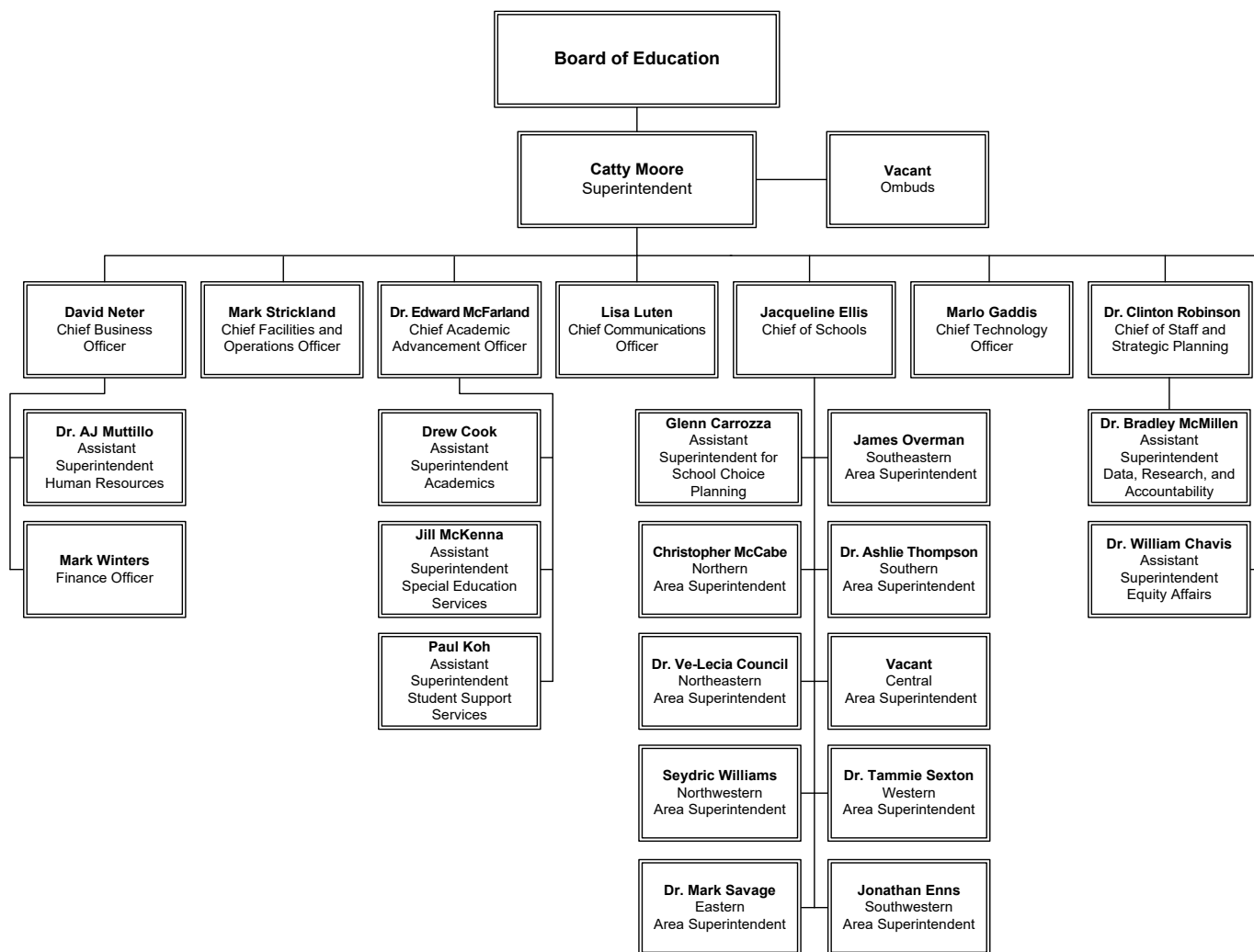
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All Wake County Public School System students will be prepared to reach their full potential and lead productive lives in a complex and changing world.

- |   |  |  |
|---|--|--|
| <p><b>#1</b> Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day.</p>   | <p><b>#2</b> Every student is expected to learn, grow, and succeed while we eliminate the ability to predict achievement based on socioeconomic status, race, and ethnicity.</p> | <p><b>#3</b> Well-supported, highly-effective, and dedicated principals, teachers, and staff are essential to success for all students.</p>  |
| <p><b>#4</b> 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.</p> | <p><b>#5</b> The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.</p>       | <p><b>#6</b> 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.</p> |

# Organization Charts

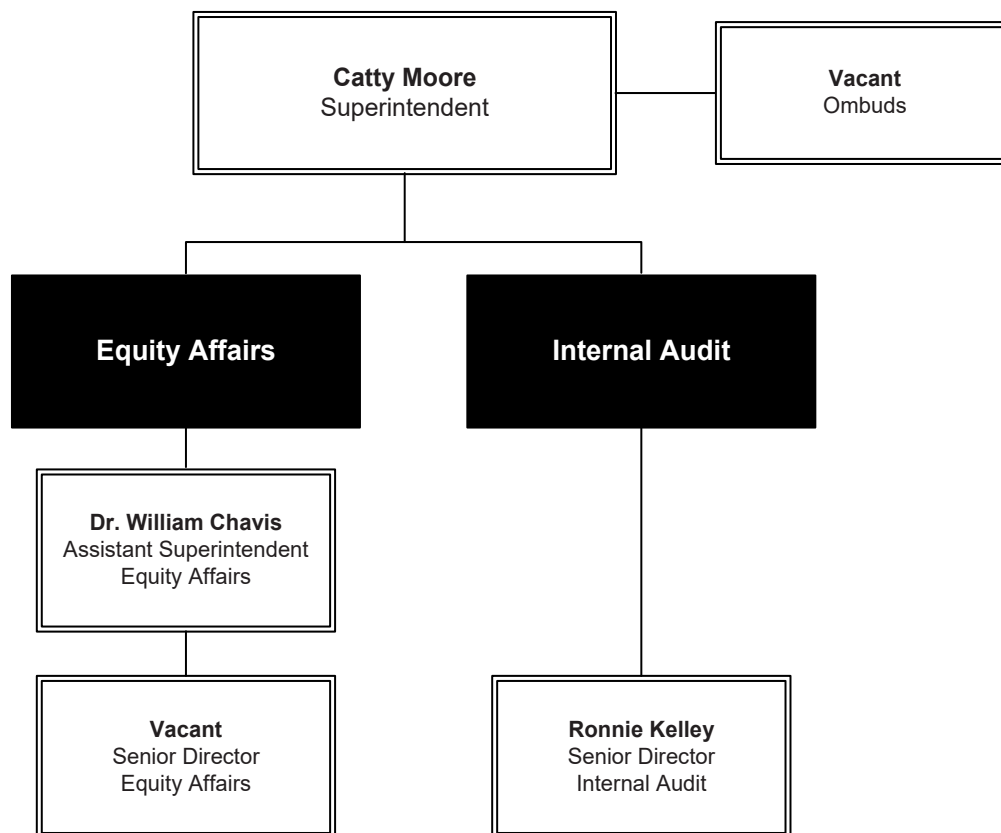
## BOARD OF EDUCATION



# Organization Charts

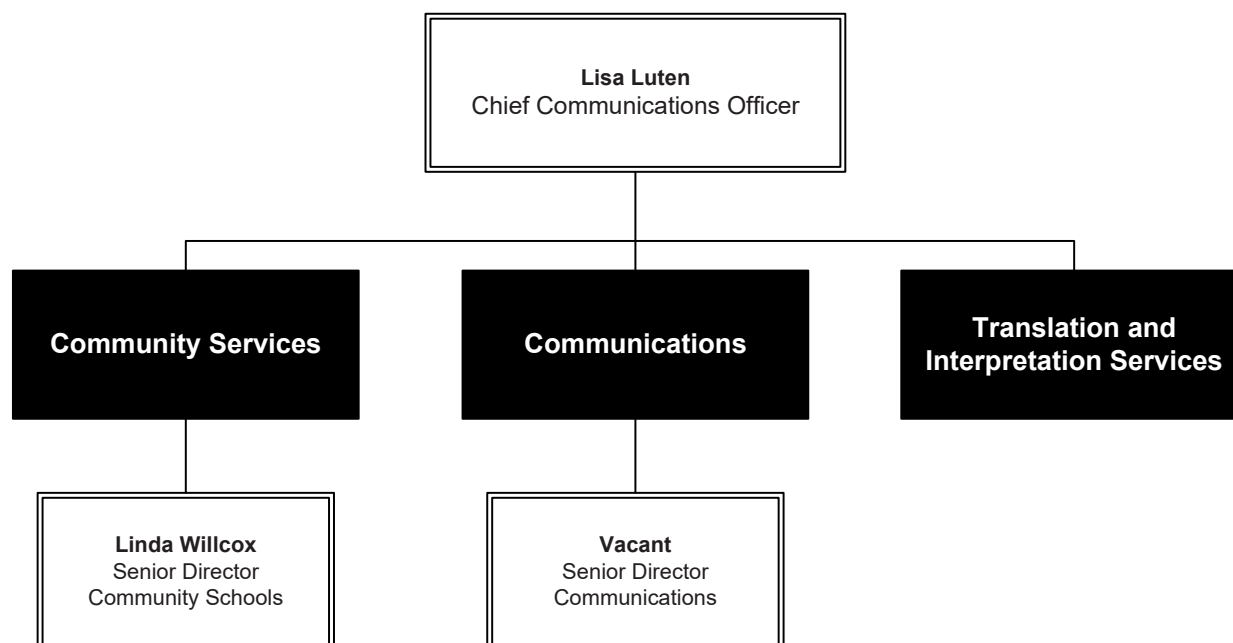
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## SUPERINTENDENT'S OFFICE



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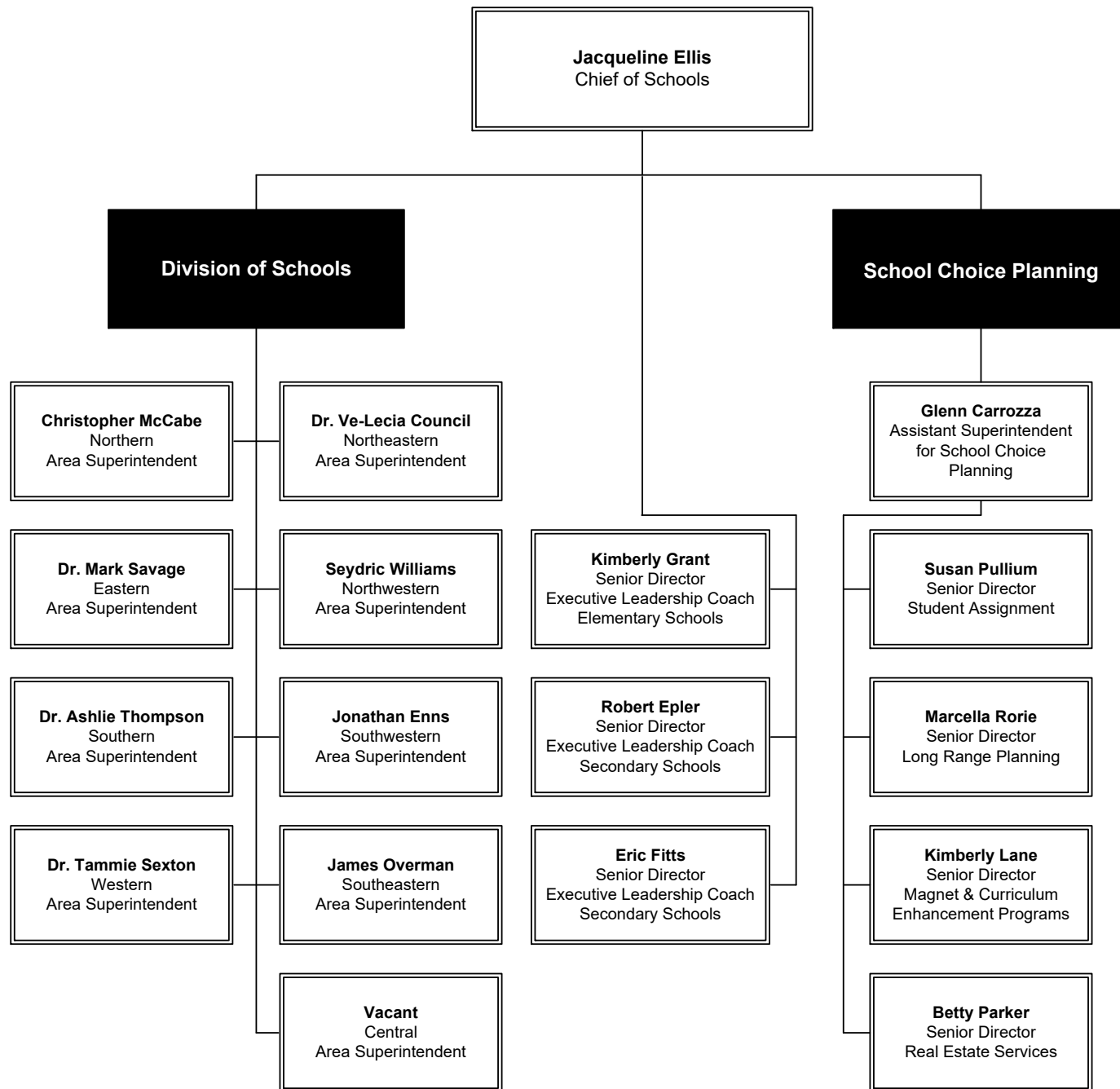
## COMMUNICATIONS





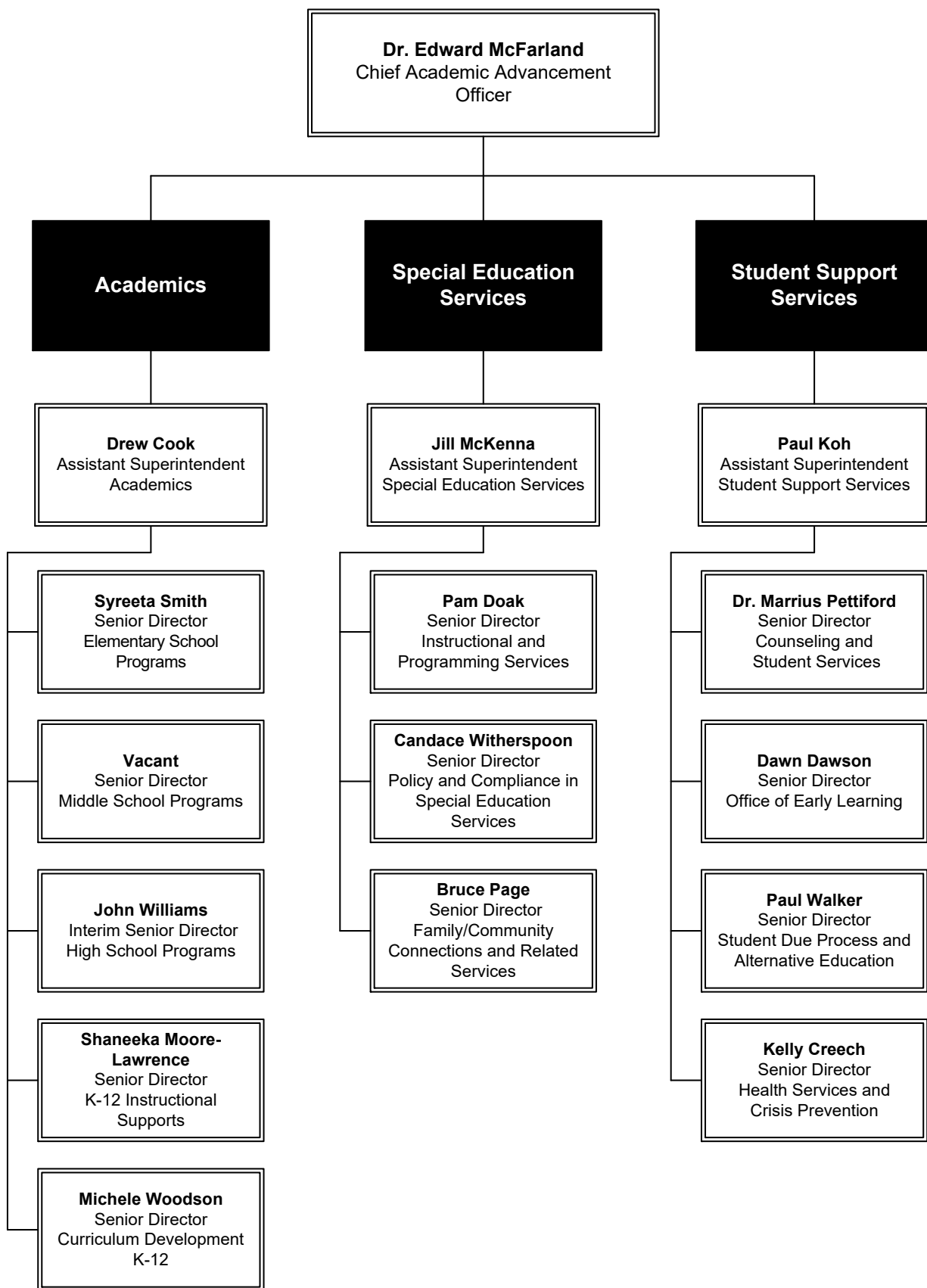
# Organization Charts

## CHIEF OF SCHOOLS



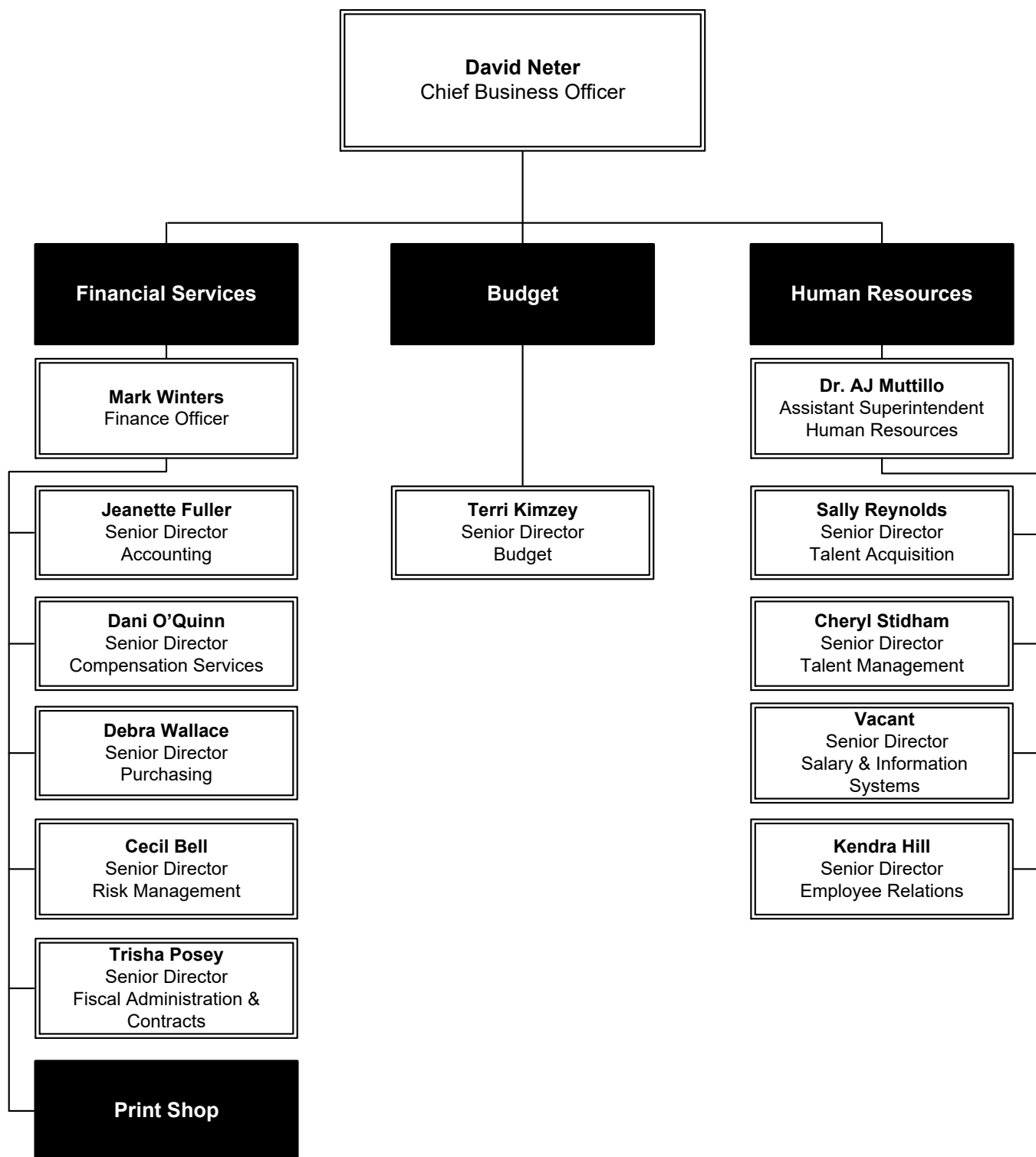
# Organization Charts

## ACADEMIC ADVANCEMENT



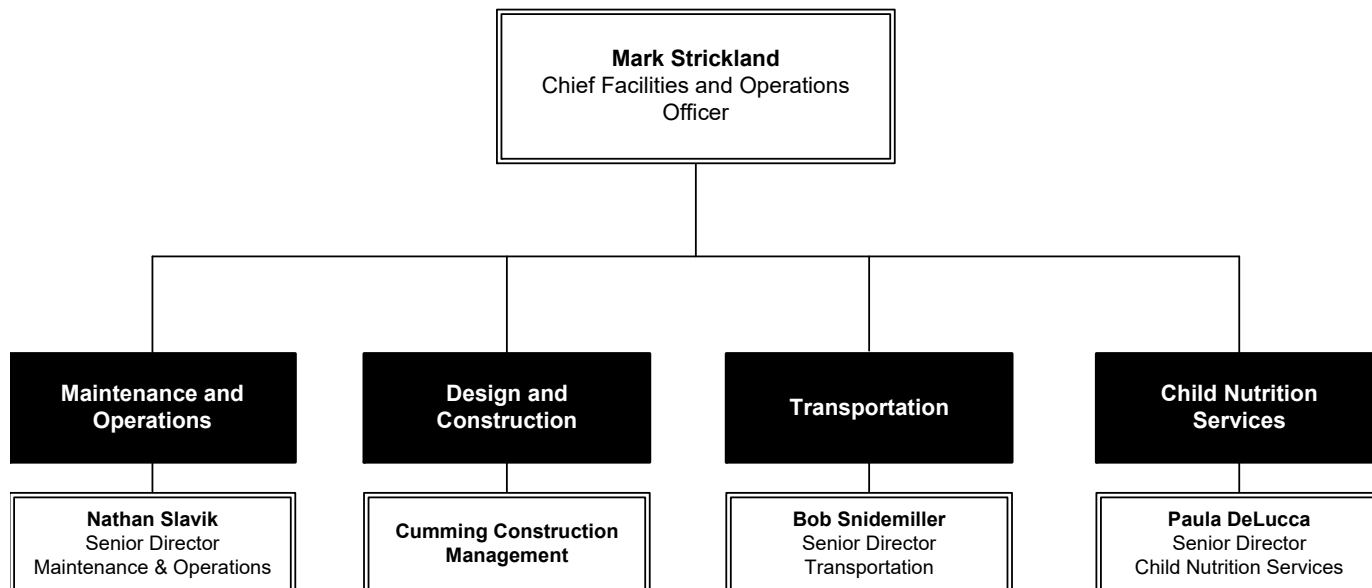
# Organization Charts

## ADMINISTRATIVE SERVICES

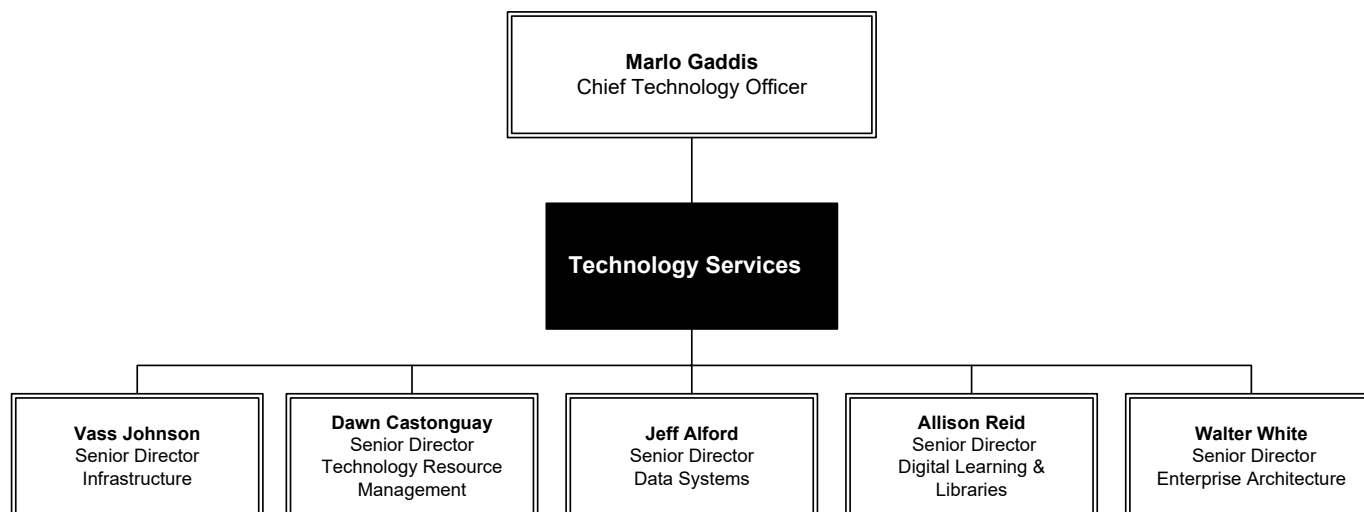


# Organization Charts

## FACILITIES AND OPERATIONS

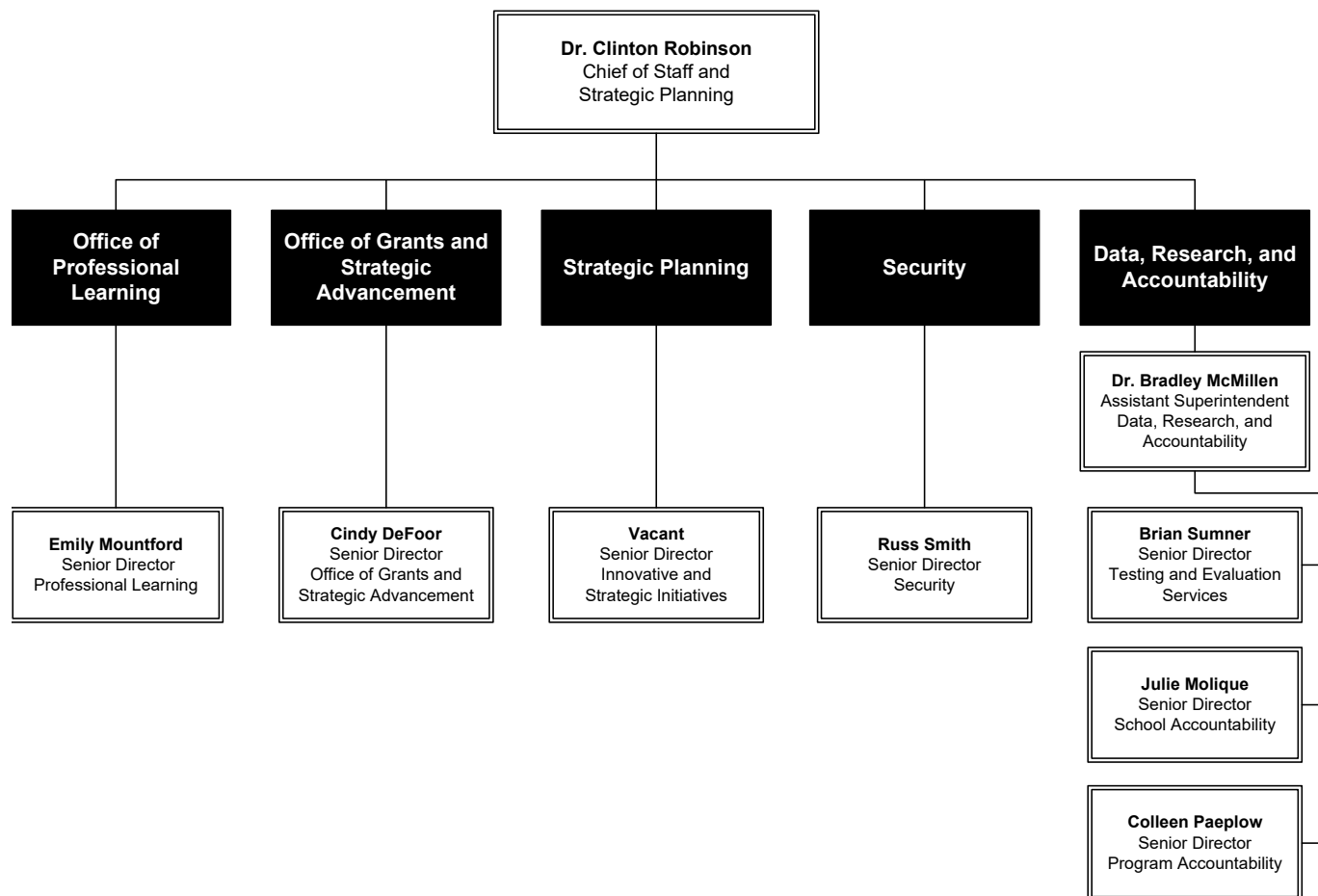


## TECHNOLOGY SERVICES



# 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
<b>FUND ACCOUNTING</b>	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.
<b>SPENDING FOCUS</b>	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.
<b>BUDGETARY REPORTING</b>	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

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## 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](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

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## 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?
<b>State</b>	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.
<b>Local</b> (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.
<b>Other Local</b> (fines and forfeitures, interest earned, indirect cost, and fees)	According to projections.	
<b>Grants and Donations</b>	In accordance with grant award notifications. The term may span multiple fiscal years.	Unexpended allocations lapse on the program termination date.
<b>Building Program</b>	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.
<b>Enterprise</b>	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

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## 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, 2021. 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 32 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

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## **BUDGET MANAGER CERTIFICATION TRAINING**

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

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

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

## **AUDIT COMMITTEE**

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

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

# Budget Administration & Management Process

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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](http://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 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

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## **ENCUMBRANCE CONTROL**

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

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

## **AMENDMENTS**

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

## **TRANSFERS**

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

## **FUNDS CHECKING**

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

## **MANAGEMENT INFORMATION AND REPORTING**

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

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

# Fund Balance

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**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, 2021, is \$44.7 million which represents 8 percent of the 2021-22 county appropriation. The underlying reason for this increase was the reduction in costs due to spending restrictions enforced with the school closure related to the COVID-19 pandemic and the board's strategic use of federal funds and additional funds related to the pandemic. 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.

	2020-21	2021-22	2022-23
<b><u>CURRENT EXPENSE</u></b>			
Appropriated July 1	\$ 8,695,601	\$ 20,135,556	\$ 27,926,893
Additional Appropriations	22,027,953	40,908,963	11,095,908
<b>Current Expense Appropriated Fund Balance</b>	<b>\$ 30,723,554</b>	<b>\$ 61,044,519</b>	<b>\$ 39,022,801</b>
<i>Unassigned Current Expense Fund Balance</i>	\$ 44,697,733		
<b><u>CAPITAL OUTLAY</u></b>			
Appropriated July 1	\$ 0	\$ 0	\$ 47,321
Additional Appropriations	2,179,371	2,112,078	327,123
<b>Capital Outlay Appropriated Fund Balance</b>	<b>\$ 2,179,371</b>	<b>\$ 2,112,078</b>	<b>\$ 374,444</b>
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,400,218		
<b><u>TOTAL</u></b>			
Appropriated July 1	\$ 8,695,601	\$ 20,135,556	\$ 27,974,214
Additional Appropriations	24,207,324	43,021,041	11,423,031
<b>TOTAL APPROPRIATED</b>	<b>\$ 32,902,925</b>	<b>\$ 63,156,597</b>	<b>\$ 39,397,245</b>
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 46,097,951		
<b><u>TOTAL</u></b>			
County Appropriation	\$ 527,904,101	\$ 544,205,101	\$ 594,253,045
Percent Increase	2%	3%	9%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	8%		





**FINANCIAL**

# Budget Resolution

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WAKE COUNTY        )

NORTH CAROLINA    )

I, Catty 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 18, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 18th day of October 2022.

  
Secretary, Board of Education

# Budget Resolution

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## 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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 610,753,838
Special Populations Services	\$ 204,170,788
Alternative Programs and Services	\$ 33,669,192
School Leadership Services	\$ 92,787,984
Co-Curricular Services	\$ 21,437
School-Based Support Services	\$ 60,804,928
System-Wide Support Services	
Support and Development Services	\$ 1,287,705
Special Population Support and Development Services	\$ 640,485
Alternative Programs and Services Support and Development Services	\$ 570,942
Technology Support Services	\$ 2,699,928
Operational Support Services	\$ 77,061,933
Financial and Human Resource Services	\$ 5,865,580
Accountability Services	\$ 241,967
System-wide Pupil Support Services	\$ 495,245
Policy, Leadership and Public Relations Services	\$ 4,035,651
Total State Public School Fund Appropriation	<u><u>\$ 1,095,107,603</u></u>

**Section 2** - The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Allocations	\$ 1,095,107,603
Total State Public School Fund Revenue	<u><u>\$ 1,095,107,603</u></u>

# Budget Resolution

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**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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 233,534,611
Special Populations Services	\$ 49,173,497
Alternative Programs and Services	\$ 21,654,215
School Leadership Services	\$ 29,676,413
Co-Curricular Services	\$ 23,759,360
School-Based Support Services	\$ 37,144,667
System-Wide Support Services	
Support and Development Services	\$ 7,180,882
Special Population Support and Development Services	\$ 7,065,381
Alternative Programs and Services Support and Development Services	\$ 2,860,716
Technology Support Services	\$ 20,920,781
Operational Support Services	\$ 112,623,137
Financial and Human Resource Services	\$ 18,843,464
Accountability Services	\$ 2,262,001
System-wide Pupil Support Services	\$ 6,036,487
Policy, Leadership and Public Relations Services	\$ 10,132,591
Ancillary Services	
Community Services	\$ 1,466
Nutrition Services	\$ 2,106
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 51,912,862
Unbudgeted Funds	\$ 34,180
Debt Services	\$ 643,585
Total Local Current Expense Fund Appropriation	<u><u>\$ 635,462,402</u></u>

**Section 4** - The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

County Appropriation	\$ 593,317,101
Local Revenues	\$ 3,122,500
Fund Balance Appropriated	\$ 39,022,801
Total Local Current Expense Fund Revenue	<u><u>\$ 635,462,402</u></u>

# Budget Resolution

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**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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 37,820,544
Special Populations Services	\$ 45,233,506
Alternative Programs and Services	\$ 75,060,378
School Leadership Services	\$ 1,657,723
Co-Curricular Services	\$ 8,612
School-Based Support Services	\$ 22,308,190
System-Wide Support Services	
Support and Development Services	\$ 2,526,264
Special Population Support and Development Services	\$ 1,021,096
Alternative Programs and Services Support and Development Services	\$ 1,734,174
Technology Support Services	\$ 1,251,809
Operational Support Services	\$ 20,343,276
Financial and Human Resource Services	\$ 1,092,797
Accountability Services	\$ 22,876
System-wide Pupil Support Services	\$ 1,360,981
Policy, Leadership and Public Relations Services	\$ 92,175
Ancillary Services	
Community Services	\$ 14,129
Nutrition Services	\$ 1,905,461
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 5,138,264
Unbudgeted Funds	\$ 83,585,690
Total Federal Grant Fund Appropriation	<u><u>\$ 302,177,945</u></u>

**Section 6** - The following revenues are estimated to be available to the **Federal Grant Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Federal Allocations	\$ 302,177,945
Total Federal Grant Fund Revenue	<u><u>\$ 302,177,945</u></u>



# Budget Resolution

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**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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 5,153,801
School-Based Support Services	\$ 6,449,149
System-Wide Support Services	
Technology Support Services	\$ 59,973,459
Operational Support Services	\$ 875,874,122
System-wide Pupil Support Services	\$ 119,500
Ancillary Services	
Nutrition Services	\$ 449,083
Non-Programmed Charges	
Unbudgeted Funds	\$ 459,817
Debt Services	\$ 513,400
Capital Outlay	
Capital Outlay	\$ 39,839,765
Total Capital Outlay Fund Appropriation	<u><u>\$ 988,832,096</u></u>

**Section 8** - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

State Allocations	\$ 973,217
Local Revenues	\$ 355,000
Bond and Note Proceeds	\$ 987,129,435
Fund Balance Appropriated	\$ 374,444
Total Capital Outlay Fund Revenue	<u><u>\$ 988,832,096</u></u>



# Budget Resolution

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**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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 2,077,215
Special Populations Services	\$ 4,416
Alternative Programs and Services	\$ 372,587
School Leadership Services	\$ 53,457
Co-Curricular Services	\$ 19,505
School-Based Support Services	\$ 21,535
System-Wide Support Services	
Alternative Programs and Services Support and Development Services	\$ 35,318
Operational Support Services	\$ 1,315,545
Ancillary Services	
Community Services	\$ 8,483,983
Nutrition Services	\$ 63,490,241
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 4,638,665
Unbudgeted Funds	\$ 1,954,688
Total Multiple Enterprise Fund Appropriation	<u><u>\$ 82,467,155</u></u>

**Section 10** - The following revenues are estimated to be available to the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Local Revenues	\$ 38,504,421
Federal Allocations	\$ 43,962,734
Total Multiple Enterprise Fund Revenue	<u><u>\$ 82,467,155</u></u>

# Budget Resolution

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**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, 2022 and ending June 30, 2023:

Instructional Services	
Regular Instructional Services	\$ 6,579,314
Special Populations Services	\$ 7,903,080
Alternative Programs and Services	\$ 3,928,355
School Leadership Services	\$ 48,037
School-Based Support Services	\$ 5,248,788
System-Wide Support Services	
Support and Development Services	\$ 1,826,995
Special Population Support and Development Services	\$ 1,363,062
Alternative Programs and Services Support and Development Services	\$ 1,257,997
Technology Support Services	\$ 1,342,904
Operational Support Services	\$ 12,626,397
Financial and Human Resource Services	\$ 351,998
System-wide Pupil Support Services	\$ 299,562
Ancillary Services	
Community Services	\$ 24,900
Nutrition Services	\$ 32,437
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 177,530
Unbudgeted Funds	\$ 3,474,511
Total Other Specific Revenue Fund Appropriation	<u><u>\$ 46,485,867</u></u>

**Section 12** - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2022 and end June 30, 2023.

County Appropriation	\$ 935,944
Local Revenues	\$ 19,009,797
Federal Allocations	\$ 26,540,126
Total Other Specific Revenue Fund Revenue	<u><u>\$ 46,485,867</u></u>

# Budget Resolution

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**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 transfer 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 18th day of October 2022

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
<b>STATE SOURCES</b>				
<b>State Public School Fund</b>				
<b>Position Allotments</b>				
Classroom Teachers	\$ 451,222,379	\$ 466,223,932	\$ 15,001,553	
Instructional Support Personnel - Certified	61,104,351	63,192,892	2,088,541	
Career Technical Education - Months of Employment	48,974,821	53,495,083	4,520,262	
School Building Administration	37,046,837	38,874,303	1,827,466	
K-5 Program Enhancement Teacher	24,566,494	25,331,655	765,161	
School Psychologist - Position	3,525,622	3,572,146	46,524	
<b>Subtotal Position Allotments</b>	<b>\$ 626,440,504</b>	<b>\$ 650,690,011</b>	<b>\$ 24,249,507</b>	<b>4%</b>
<b>Dollar Allotments</b>				
Non-Instructional Support Personnel	\$ 56,750,508	\$ 61,344,668	\$ 4,594,160	
Instructional Assistants	35,440,036	42,992,284	7,552,248	
Central Office Administration	3,209,055	3,410,499	201,444	
<b>Subtotal Dollar Allotments</b>	<b>\$ 95,399,599</b>	<b>\$ 107,747,451</b>	<b>\$ 12,347,852</b>	<b>13%</b>
<b>Categorical Allotments</b>				
Children with Disabilities	\$ 89,457,833	\$ 98,215,837	\$ 8,758,004	
Transportation of Pupils	62,766,989	50,103,575	(12,663,414)	
Limited English Proficiency	12,890,922	13,351,075	460,153	
Academically or Intellectually Gifted	8,638,050	7,887,812	(750,238)	
Driver Training	3,126,761	3,447,762	321,001	
Literacy Intervention	2,634,152	3,320,958	686,806	
Career Technical Education - Program Support Funds	3,918,056	2,797,171	(1,120,885)	
School Technology Fund	4,612,951	2,464,705	(2,148,246)	
Summer Reading Camps	4,720,903	2,118,616	(2,602,287)	
Assistant Principal Intern - MSA Students	1,367,639	1,243,196	(124,443)	
Cooperative Innovative High Schools (CIHS)	1,011,923	1,231,620	219,697	
Children with Disabilities - Special Funds	1,142,208	1,110,080	(32,128)	
At-Risk Student Services/Alternative Programs and Schools	1,654,323	840,739	(813,584)	
Transportation Reserve Fund for Homeless and Foster Children	860,524	602,361	(258,163)	
Behavioral Support	230,000	239,468	9,468	
School Connectivity	3,661,570	-	(3,661,570)	
Principal and Teacher Performance Bonuses	1,372,081	-	(1,372,081)	
Education Workforce and Innovation Program	62,112	-	(62,112)	
<b>Subtotal Categorical Allotments</b>	<b>\$ 204,128,997</b>	<b>\$ 188,974,975</b>	<b>\$ (15,154,022)</b>	<b>(7%)</b>

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
<b>State Funds - COVID-19</b>				
State Fiscal Recovery Fund Premium Pay Bonus	\$ 30,911,932	\$ -	\$ (30,911,932)	
Coronavirus Relief Fund (CRF) - Exceptional Children Extended School Year Grant	602,298	-	(602,298)	
CRF - School Health Support Personnel	432,829	-	(432,829)	
CRF - School Nutrition	104,941	-	(104,941)	
<b>Subtotal State Funds - COVID-19</b>	<b>\$ 32,052,000</b>	<b>\$ -</b>	<b>\$ (32,052,000)</b>	<b>(100%)</b>
<b>Unallotted (NCDPI covers actual cost or created from transfers)</b>				
Restart Schools and Renewal School System	\$ 96,668,029	\$ 100,886,443	\$ 4,218,414	
Dollars for Certified Personnel Conversions	21,986,255	25,022,072	3,035,817	
Non-Contributory Employee Benefits	9,858,111	9,649,446	(208,665)	
Highly Qualified NC Teaching Graduate	79,361	77,740	(1,621)	
NBPTS Educational Leave	18,025	18,025	-	
Teacher and Instructional Support Bonus	3,249,191	-	(3,249,191)	
<b>Subtotal Unallotted</b>	<b>\$ 131,858,972</b>	<b>\$ 135,653,726</b>	<b>\$ 3,794,754</b>	<b>3%</b>
<b>Subtotal State Public School Fund</b>	<b>\$ 1,089,880,072</b>	<b>\$ 1,083,066,163</b>	<b>\$ (6,813,909)</b>	<b>(1%)</b>
<b>Other State Allocations for Current Operations</b>				
Textbook and Digital Resources	\$ 6,850,838	\$ 6,390,793	\$ (460,045)	
State Textbook Account	5,161,026	5,650,647	489,621	
State Capital Infrastructure Fund (SCIF) - K-12 Athletics Facilities Grant	459,817	459,817	-	
Professional Leave Paid by Outside Agencies	1,843	-	(1,843)	
<b>Subtotal Other State Allocations for Current Operations</b>	<b>\$ 12,473,524</b>	<b>\$ 12,501,257</b>	<b>\$ 27,733</b>	<b>0%</b>
<b>State Allocations Restricted to Capital Outlays</b>				
LEA Financed Purchase of School Buses	\$ 5,267,598	\$ 513,400	\$ (4,754,198)	
<b>Subtotal State Allocations Restricted to Capital Outlays</b>	<b>\$ 5,267,598</b>	<b>\$ 513,400</b>	<b>\$ (4,754,198)</b>	<b>(90%)</b>
<b>TOTAL - STATE SOURCES</b>	<b>\$ 1,107,621,194</b>	<b>\$ 1,096,080,820</b>	<b>\$ (11,540,374)</b>	<b>(1%)</b>
<b>COUNTY APPROPRIATION</b>				
County Appropriation - Operating Budget	\$ 543,317,051	\$ 593,317,101	\$ 50,000,050	
County Funds for Crossroads Lease	888,050	935,944	47,894	
<b>TOTAL - COUNTY APPROPRIATION</b>	<b>\$ 544,205,101</b>	<b>\$ 594,253,045</b>	<b>\$ 50,047,944</b>	<b>9%</b>

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
<b>OTHER LOCAL SOURCES</b>				
<b>Tuition and Fees</b>				
Community Schools	\$ 8,245,678	\$ 9,663,883	\$ 1,418,205	
Before/After School Care	5,296,726	5,086,872	(209,854)	
Parking Fees	1,661,060	1,600,000	(61,060)	
Pre-School	376,672	487,753	111,081	
Project Enlightenment - Self Support	93,003	151,074	58,071	
Summer School Tuition	1,125	53,340	52,215	
Summer Immersion Program	69,087	37,435	(31,652)	
Regular Tuition	25,579	26,000	421	
Print Shop	66,993	22,500	(44,493)	
Summer Camp	30,289	-	(30,289)	
<b>Subtotal Tuition and Fees</b>	<b>\$ 15,866,212</b>	<b>\$ 17,128,857</b>	<b>\$ 1,262,645</b>	<b>8%</b>
<b>Sales Revenues - Child Nutrition</b>				
Lunch Full Pay	\$ -	\$ 13,890,422	\$ 13,890,422	
Supplemental Sales	1,121,587	7,200,000	6,078,413	
Breakfast Full Pay	-	757,000	757,000	
Lunch Reduced	-	358,642	358,642	
Catered Supplements	89,836	300,000	210,164	
Catered Lunches	217,514	91,000	(126,514)	
Suppers and Banquets	40,382	53,000	12,618	
Sales - Other	30,018	19,500	(10,518)	
Catered Breakfast	117,990	1,500	(116,490)	
<b>Subtotal Sales Revenues - Child Nutrition</b>	<b>\$ 1,617,327</b>	<b>\$ 22,671,064</b>	<b>\$ 21,053,737</b>	<b>1,302%</b>
<b>Unrestricted</b>				
E-Rate	\$ 1,134,079	\$ 2,500,000	\$ 1,365,921	
Fines and Forfeitures	2,451,638	1,800,000	(651,638)	
Interest Earned on Investments	254,467	720,000	465,533	
Red Light Camera Fines	-	700,000	700,000	
Rebates	300,000	300,000	-	
Donations - Principal/Teacher of the Year	113,172	77,960	(35,212)	
Donations - General Operations	19,187	50,843	31,656	
Donations - COVID-19 Food Donation	7,769	7,726	(43)	
Donations - Helping Hands	316	-	(316)	
<b>Subtotal Unrestricted</b>	<b>\$ 4,280,628</b>	<b>\$ 6,156,529</b>	<b>\$ 1,875,901</b>	<b>44%</b>



# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
<b>Restricted</b>				
Indirect Cost	\$ 10,583,195	\$ 9,000,000	\$ (1,583,195)	
NC Pre-K	3,995,829	2,732,439	(1,263,390)	
Parents as Teachers - Smart Start	650,372	716,123	65,751	
Central Carolina Teaching Initiative (CCTI Wake Durham)	-	408,080	408,080	
Wake County Universal Breakfast Appropriation	268,320	258,000	(10,320)	
Cellular Lease	358,540	255,000	(103,540)	
United Way Changing Generations/Pathways to Progress	148,737	151,074	2,337	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	116,780	111,842	(4,938)	
Disposition of School Fixed Assets	646,934	100,000	(546,934)	
Positions on Loan	323,110	96,720	(226,390)	
John Rex Endowment SEFEL Expansion Grant	100,607	87,208	(13,399)	
uConfirm	94,098	80,036	(14,062)	
Assistant Principal Intern - MSA Students	104,342	46,247	(58,095)	
National Science Foundation Wake Tech CIMI	42,738	44,752	2,014	
Wallace Foundation Grant	331,793	44,002	(287,791)	
CIU Confucius Classroom	42,828	37,822	(5,006)	
John Rex Endowment Positive Parenting Expansion	160,387	27,524	(132,863)	
No Kid Hungry	24,711	24,711	-	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	45,000	21,659	(23,341)	
Teaching Tolerance Educator Grant	10,000	10,000	-	
The Innovation Project/Kellogg Foundation for Transforming Early Learning by Reimagining School	60,000	9,660	(50,340)	
James and Devon Brown Charitable Fund	9,430	7,387	(2,043)	
Cargill Global Partnership Fund	9,020	6,658	(2,362)	
Professional Leave Paid by Outside Agencies	9,102	4,531	(4,571)	
Confucius Institute	4,422	4,422	-	
Duke Energy Foundation		3,000	3,000	
College Board - AP Summer Institute Scholarships	7,003	1,259	(5,744)	
Laura and John Arnold Foundation	973	514	(459)	
Lease Financing	1,030,984	-	(1,030,984)	
Drivers Education Fleet Vehicles	163,754	-	(163,754)	
Wake Ed Partnership - Summer STEM	36,106	-	(36,106)	
Triangle Community Foundation	23,376	-	(23,376)	
Assessment for Learning Project (ALP) Micro Grant	16,528	-	(16,528)	
NCHSAA Education-Based Athletics Grant	15,000	-	(15,000)	
Wells Fargo Foundation	10,000	-	(10,000)	
Community in Schools	10,000	-	(10,000)	

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
Carolina Hunger Initiative Grant	\$ 8,000	\$ -	\$ (8,000)	
Athens Library	6,979	-	(6,979)	
<b>Subtotal Restricted</b>	<b>\$ 19,468,998</b>	<b>\$ 14,290,670</b>	<b>\$ (5,178,328)</b>	<b>(27%)</b>
<b>Fund Balance Appropriated</b>				
Beginning Appropriated Fund Balance	\$ 20,135,556	\$ 27,974,214	\$ 7,838,658	
Class Size Reserve/ Average Daily Membership Reconciliation	6,000,000	6,000,000	-	
Carryforward Purchase Orders	4,357,077	2,105,142	(2,251,935)	
Textbooks and Digital Content Use	361,940	1,248,000	886,060	
HELPS District Initiative	-	870,000	870,000	
Allied Universal Security Contract	-	400,000	400,000	
Instructional Support Specialist Positions	-	350,000	350,000	
Oracle Software, Support, and Implementation	2,154,363	351,443	(1,802,920)	
Startup Dollars - New Schools	19,355	98,446	79,091	
\$500 Bonus to All Staff	25,800,000	-	(25,800,000)	
Fire Suppression for Buses	1,800,000	-	(1,800,000)	
Property and General Liability Insurance Premiums and Deductibles	860,000	-	(860,000)	
Workers' Compensation Claims	400,000	-	(400,000)	
CTE Computers	248,000	-	(248,000)	
Evaluation and Research Additional Tests	170,000	-	(170,000)	
Energy Service Company (ESCO) Project Funds	161,497	-	(161,497)	
Interpreting Work LLC Contract	153,600	-	(153,600)	
Applicant Tracking System	150,000	-	(150,000)	
June 2021 Substitute Incentive Pay	145,327	-	(145,327)	
Driver Education Fleet Vehicles	96,696	-	(96,696)	
Testing and Scanning Reserve	85,020	-	(85,020)	
Postage for End of Grade	50,000	-	(50,000)	
Salary Audit	8,166	-	(8,166)	
<b>Subtotal Fund Balance Appropriated</b>	<b>\$ 63,156,597</b>	<b>\$ 39,397,245</b>	<b>\$ (23,759,352)</b>	<b>(38%)</b>
<b>Fund Transfers</b>				
Positions Funded by Individual School Accounts	\$ 594,045	\$ 744,598	\$ 150,553	
<b>Subtotal Fund Transfers</b>	<b>\$ 594,045</b>	<b>\$ 744,598</b>	<b>\$ 150,553</b>	<b>25%</b>
<b>TOTAL - OTHER LOCAL SOURCES</b>	<b>\$ 104,983,807</b>	<b>\$ 100,388,963</b>	<b>\$ (4,594,844)</b>	<b>(4%)</b>
<b>FEDERAL SOURCES</b>				
<b>Restricted Grants (Received through NCDPI)</b>				
IDEA Title VI-B Handicapped	\$ 43,978,762	\$ 43,533,710	\$ (445,052)	
ESEA Title I - Basic Program	34,792,168	32,391,203	(2,400,965)	

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
IDEA - Early Intervening Services	\$ 10,201,113	\$ 11,864,680	\$ 1,663,567	
Title II - Supporting Effective Instruction	7,111,662	7,745,360	633,698	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	3,805,350	3,312,637	(492,713)	
Title III - Language Acquisition	2,644,810	2,570,388	(74,422)	
Career Technical Education - Program Improvement	1,803,646	1,721,242	(82,404)	
IDEA Title VI-B - Pre-School Handicapped	730,639	716,255	(14,384)	
ESEA Title I - School Improvement	689,053	452,976	(236,077)	
IDEA - Targeted Assistance for Preschool Federal Grant	127,325	59,797	(67,528)	
IDEA VI-B Special Needs Targeted Assistance	57,338	21,026	(36,312)	
McKinney-Vento Homeless Assistance	2,121	864	(1,257)	
ESEA Title I-Targeted Support and Improvement	61,260	42	(61,218)	
Title III - Language Acquisition - Significant Increase	53,857	5	(53,852)	
Children with Disabilities - Risk Pool	544,968	-	(544,968)	
<b>Subtotal Restricted Grants (Received through NCDPI)</b>	<b>\$ 106,604,072</b>	<b>\$ 104,390,185</b>	<b>\$ (2,213,887)</b>	<b>(2%)</b>
<b>Restricted Grants (Received through NCDPI) - COVID-19</b>				
ESSER I - Exceptional Children Grant	\$ 873,788	\$ 496,496	\$ (377,292)	
ESSER I - K-12 Emergency Relief Fund	21,716,693	233,204	(21,483,489)	
ESSER I - Digital Curricula	1,160,159	-	(1,160,159)	
ESSER I - Learning Management System	545,138	-	(545,138)	
ESSER I - Innovative Childcare and Remote Extended Support (ICARES)	232,532	-	(232,532)	
GEER - Supplemental Instructional Services	1,523,176	270,191	(1,252,985)	
GEER - Specialized Instructional Support Personnel for COVID-19 Response	1,374,636	-	(1,374,636)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	95,998,107	35,427,652	(60,570,455)	
ESSER II - Learning Loss Funding	4,160,183	4,160,183	-	
ESSER II - Summer Career Accelerator Program	2,778,612	2,762,774	(15,838)	
ESSER II - Instructional Support Contract	1,045,699	1,021,199	(24,500)	
ESSER II - Competency-Based Assessment	932,275	735,210	(197,065)	
ESSER II - School Nutrition COVID Support	1,034,945	-	(1,034,945)	
ESSER III - K-12 Emergency Relief Fund	215,573,050	132,441,064	(83,131,986)	
ESSER III - IDEA 611 Grants to States	7,706,660	7,205,001	(501,659)	
ESSER III - Summer Career Accelerator Programs	-	3,832,282	3,832,282	
ESSER III - Math Enrichment Programs	-	3,724,360	3,724,360	
ESSER III - Cyberbullying & Suicide Prevention Grants	1,667,405	1,667,405	-	
ESSER III - Homeless II	1,298,569	1,296,821	(1,748)	

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
ESSER III - STEM Pilot Program	\$ -	\$ 792,000	\$ 792,000	
ESSER III - Gaggie Grants	521,063	521,063	-	
ESSER III - Grants for Identification & Location of Missing Students	496,053	496,053	-	
ESSER III - IDEA Preschool Grants	438,129	313,209	(124,920)	
ESSER III - District and Regional Support School Improvement/Leadership Grants	146,426	146,426	-	
ESSER III - Educational and Competitive After- School Robotics Grant	-	120,383	120,383	
ESSER III - NBPTS Certification Fee Reimbursement Program	-	56,350	56,350	
ESSER III - Driver Training	46,587	46,587	-	
ESSER III - Career & Technical Education - Hospitality	21,847	21,847	-	
ESSER III - Teacher Bonuses	10,410,250	-	(10,410,250)	
<b>Subtotal Restricted Grants (Received through NCDPI) - COVID-19</b>	<b>\$ 371,701,982</b>	<b>\$ 197,787,760</b>	<b>\$ (173,914,222)</b>	<b>(47%)</b>
<b>Other Restricted Grants (Received directly) - COVID-19</b>				
NC DHHS K-12 COVID Testing Program	\$ 7,172,000	\$ -	\$ (7,172,000)	
Coronavirus Relief Fund - Wake County Government	220,960	-	(220,960)	
<b>Subtotal Other Restricted Grants (Received directly) - COVID-19</b>	<b>\$ 7,392,960</b>	<b>\$ -</b>	<b>\$ (7,392,960)</b>	<b>(100%)</b>
<b>Other Restricted Grants (Received directly)</b>				
Medicaid Direct Services Reimbursement Program	\$ 15,498,537	\$ 13,902,063	\$ (1,596,474)	
Project Nexus	6,622,772	5,648,658	(974,114)	
Medicaid Administrative Outreach Program	3,817,251	4,403,245	585,994	
MSAP Cornerstone 2017	4,161,590	2,132,135	(2,029,455)	
Indian Education Act	60,571	54,025	(6,546)	
<b>Subtotal Other Restricted Grants (Received directly)</b>	<b>\$ 30,160,721</b>	<b>\$ 26,140,126</b>	<b>\$ (4,020,595)</b>	<b>(13%)</b>
<b>Other Revenues - Restricted Grants</b>				
USDA Grants - Regular	\$ 63,466,428	\$ 43,112,286	\$ (20,354,142)	
USDA Grants - Summer Feeding	1,088,879	665,957	(422,922)	
ROTC	468,224	400,000	(68,224)	
USDA Grants - Fresh Fruit and Vegetable	110,866	184,491	73,625	
<b>Subtotal Other Revenues - Restricted Grants</b>	<b>\$ 65,134,397</b>	<b>\$ 44,362,734</b>	<b>\$ (20,771,663)</b>	<b>(32%)</b>
<b>TOTAL - FEDERAL SOURCES</b>	<b>\$ 580,994,132</b>	<b>\$ 372,680,805</b>	<b>\$ (208,313,327)</b>	<b>(36%)</b>

# Revenues

Source of Income	Budget 2021-22	Adopted Budget 2022-23	Increase/ Decrease	% Change
<b>TOTAL OPERATING BUDGET</b>				
<b>OPERATING BUDGET</b>	<u>\$ 2,337,804,234</u>	<u>\$ 2,163,403,633</u>	<u>\$ (174,400,601)</u>	(7%)
<b>BUILDING PROGRAM</b>				
<b>BUILDING PROGRAM</b>	<u>\$ 900,203,777</u>	<u>\$ 987,129,435</u>	<u>\$ 86,925,658</u>	10%
<b>TOTAL BUDGET</b>				
<b>TOTAL BUDGET</b>	<u><u>\$ 3,238,008,011</u></u>	<u><u>\$ 3,150,533,068</u></u>	<u><u>\$ (87,474,943)</u></u>	(3%)
State Sources	\$ 1,107,621,194	\$ 1,096,080,820	\$ (11,540,374)	(1%)
County Appropriation	544,205,101	594,253,045	50,047,944	9%
Other Local Sources	104,983,807	100,388,963	(4,594,844)	(4%)
Federal Sources	580,994,132	372,680,805	(208,313,327)	(36%)
<b>Operating Budget</b>	<u><b>\$ 2,337,804,234</b></u>	<u><b>\$ 2,163,403,633</b></u>	<u><b>\$ (174,400,601)</b></u>	<b>(7%)</b>
Building Program	<u>900,203,777</u>	<u>987,129,435</u>	<u>86,925,658</u>	10%
<b>Total Budget</b>	<u><u><b>\$ 3,238,008,011</b></u></u>	<u><u><b>\$ 3,150,533,068</b></u></u>	<u><u><b>\$ (87,474,943)</b></u></u>	<b>(3%)</b>

# Budget by Object Code

Object Code	Budget 2021-22	Adopted Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 29,869,415	\$ 2,628,727	\$ 28,293,932	\$ 3,154,916	\$ 34,077,575	\$ 4,208,160	
School-Based Administrator	45,095,621	46,615,974	1,437,594	686	48,054,254	2,958,633	
Administrative Personnel	\$ 74,965,036	\$ 49,244,701	\$ 29,731,526	\$ 3,155,602	\$ 82,131,829	\$ 7,166,793	10%
Teacher	\$ 565,853,379	\$ 450,189,013	\$ 70,690,365	\$ 38,947,152	\$ 559,826,530	\$ (6,026,849)	
Instructional Personnel - Certified	\$ 565,853,379	\$ 450,189,013	\$ 70,690,365	\$ 38,947,152	\$ 559,826,530	\$ (6,026,849)	(1%)
Instructional Support I - Regular Pay Scale	\$ 61,976,610	\$ 41,348,116	\$ 15,382,449	\$ 8,437,473	\$ 65,168,038	\$ 3,191,428	
Instructional Support II - Advanced Pay Scale	11,359,243	11,980,220	322,222	249,439	12,551,881	1,192,638	
Psychologist	7,738,381	6,787,714	929,029	950,544	8,667,287	928,906	
Instructional Facilitator	23,433,794	9,241,897	5,355,384	7,893,164	22,490,445	(943,349)	
Instructional Support Personnel - Certified	\$ 104,508,028	\$ 69,357,947	\$ 21,989,084	\$ 17,530,620	\$ 108,877,651	\$ 4,369,623	4%
Instructional Assistant (IA)	\$ 1,134,634	\$ 1,482,187	\$ -	\$ -	\$ 1,482,187	\$ 347,553	
Instructional Assistant - Other	67,837,803	67,157,010	7,102,605	10,594,716	84,854,331	17,016,528	
Tutor (within the instructional day)	76,685	-	35,575	7,700	43,275	(33,410)	
Braillist, Translator, Education Interpreter	1,262,121	863,396	496,830	100,116	1,460,342	198,221	
Therapist	5,423,196	5,408,214	84,964	421,194	5,914,372	491,176	
School-Based Specialist	1,315,554	25,931	1,041,928	278,798	1,346,657	31,103	
Monitor	2,990,211	-	3,183,768	-	3,183,768	193,557	
Non-Certified Instructor	2,616,849	30,000	5,772	5,323,702	5,359,474	2,742,625	
Instructional Support Personnel - Non-Certified	\$ 82,657,053	\$ 74,966,738	\$ 11,951,442	\$ 16,726,226	\$ 103,644,406	\$ 20,987,353	25%
Office Support	\$ 40,150,504	\$ 32,198,275	\$ 10,081,029	\$ 519,805	\$ 42,799,109	\$ 2,648,605	
Technician	3,809,606	24,644	4,219,155	60,476	4,304,275	494,669	
Administrative Specialist (Central Support)	4,463,766	779,584	4,572,236	736,335	6,088,155	1,624,389	
Technical & Administrative Support Personnel	\$ 48,423,876	\$ 33,002,503	\$ 18,872,420	\$ 1,316,616	\$ 53,191,539	\$ 4,767,663	10%
Substitute Teacher - Regular Teacher Absence	\$ 10,527,932	\$ 756,432	\$ 10,776,731	\$ 4,001,378	\$ 15,534,541	\$ 5,006,609	
Substitute Teacher - Staff Development Absence	1,584,689	124,274	1,524,462	1,065,488	2,714,224	1,129,535	
Substitute - Non-Teaching	2,428,433	184,061	1,911,248	519,852	2,615,161	186,728	
IA Salary when Substituting (Staff Development Absence)	273,967	51,079	158,430	64,856	274,365	398	
IA Salary when Substituting (Regular Teacher Absence)	4,611,118	3,140,698	330,311	148,311	3,619,320	(991,798)	
Substitute Personnel	\$ 19,426,139	\$ 4,256,544	\$ 14,701,182	\$ 5,799,885	\$ 24,757,611	\$ 5,331,472	27%



# Budget by Object Code

Object Code	Adopted Budget 2022-23						Increase/ Decrease	%
	Budget 2021-22	State	Local	Federal	Total			
Driver	\$ 21,354,155	\$ 8,519,133	\$ 571,405	\$ 576,760	\$ 9,667,298	\$ (11,686,857)		
Custodian	13,192,576	15,264,102	233,154	-	15,497,256	2,304,680		
Cafeteria Worker	12,663,166	-	4,698,778	9,548,369	14,247,147	1,583,981		
Skilled Trades	14,370,076	6,087,756	7,477,125	-	13,564,881	(805,195)		
Manager	9,221,833	739,191	8,411,937	-	9,151,128	(70,705)		
Work Study Student	5,100	-	9,300	-	9,300	4,200		
Day Care/Before/After School Care Staff	1,345,515	-	1,042,417	-	1,042,417	(303,098)		
<b>Operational Support Personnel</b>	<b>\$ 72,152,421</b>	<b>\$ 30,610,182</b>	<b>\$ 22,444,116</b>	<b>\$ 10,125,129</b>	<b>\$ 63,179,427</b>	<b>\$ (8,972,994)</b>		<b>(12%)</b>
Bonus Pay (not subject to retirement)	\$ 126,457,737	\$ 30,600	\$ 867,599	\$ 24,663,940	\$ 25,562,139	\$ (100,895,598)		
Supplement/Supplementary Pay	132,004,457	64,730	130,530,811	8,432,673	139,028,214	7,023,757		
Employee Allowances Taxable	187,053	-	209,492	-	209,492	22,439		
Bonus Pay	-	-	-	6,053,727	6,053,727	6,053,727		
Longevity Pay	3,637,463	2,203,192	1,348,060	126,093	3,677,345	39,882		
Bonus Leave Payoff	197,322	166,421	5,604	-	172,025	(25,297)		
Salary Differential	2,531,854	-	2,867,680	-	2,867,680	335,826		
Annual Leave Payoff	6,393,070	4,707,998	1,550,000	7,557	6,265,555	(127,515)		
Short Term Disability Payment (first six months)	825,734	520,552	91,265	14,140	625,957	(199,777)		
<b>Supplementary &amp; Benefits - Related Pay</b>	<b>\$ 272,234,690</b>	<b>\$ 7,693,493</b>	<b>\$ 137,470,511</b>	<b>\$ 39,298,130</b>	<b>\$ 184,462,134</b>	<b>\$ (87,772,556)</b>		<b>(32%)</b>
Curriculum Development Pay	\$ 1,309,275	\$ 49,168	\$ 457,505	\$ 85,200	\$ 591,873	\$ (717,402)		
Additional Responsibility Stipend	19,371,696	-	17,634,551	375,778	18,010,329	(1,361,367)		
Mentor Pay Stipend	629,040	14,000	450,147	-	464,147	(164,893)		
Planning Period Stipend	555,148	-	142,441	-	142,441	(412,707)		
Staff Development Participant Pay	1,225,056	745,332	180,202	295,878	1,221,412	(3,644)		
Staff Development Instructor	123,538	41,340	101,396	-	142,736	19,198		
Tutorial Pay	1,725,520	13,948	609,715	237,057	860,720	(864,800)		
Overtime Pay	2,498,004	344,065	1,688,665	-	2,032,730	(465,274)		
<b>Extra Duty Pay</b>	<b>\$ 27,437,277</b>	<b>\$ 1,207,853</b>	<b>\$ 21,264,622</b>	<b>\$ 993,913</b>	<b>\$ 23,466,388</b>	<b>\$ (3,970,889)</b>		<b>(14%)</b>
<b>SALARIES TOTAL</b>	<b>\$ 1,267,657,899</b>	<b>\$ 720,528,974</b>	<b>\$ 349,115,268</b>	<b>\$ 133,893,273</b>	<b>\$ 1,203,537,515</b>	<b>\$ (64,120,384)</b>		<b>(5%)</b>

# Budget by Object Code

Object Code	Budget 2021-22	Adopted Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 92,931,430	\$ 54,625,982	\$ 26,563,385	\$ 10,236,432	\$ 91,425,799	\$ (1,505,631)	
Federal Insurance Compensation Act	\$ 92,931,430	\$ 54,625,982	\$ 26,563,385	\$ 10,236,432	\$ 91,425,799	\$ (1,505,631)	(2%)
Employer's Retirement Cost	\$ 248,127,959	\$ 172,969,028	\$ 80,555,786	\$ 24,876,687	\$ 278,401,501	\$ 30,273,542	
Other Retirement Cost	24,215	-	24,215	-	24,215	-	
Retirement Benefits	\$ 248,152,174	\$ 172,969,028	\$ 80,580,001	\$ 24,876,687	\$ 278,425,716	\$ 30,273,542	12%
Employer's Hospitalization Insurance Cost	\$ 121,425,255	\$ 93,449,920	\$ 23,194,809	\$ 10,310,554	\$ 126,955,283	\$ 5,530,028	
Employer's Workers' Compensation Insurance Cost	2,625,278	-	1,921,986	464,064	2,386,050	(239,228)	
Employer's Unemployment Insurance Cost	15,931	-	70,189	-	70,189	54,258	
Employer's Dental Insurance Cost	5,334,398	-	5,117,181	456,077	5,573,258	238,860	
Insurance Benefits	\$ 129,400,862	\$ 93,449,920	\$ 30,304,165	\$ 11,230,695	\$ 134,984,780	\$ 5,583,918	4%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 470,484,466	\$ 321,044,930	\$ 137,447,551	\$ 46,343,814	\$ 504,836,295	\$ 34,351,829	7%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,738,142,365	\$ 1,041,573,904	\$ 486,562,819	\$ 180,237,087	\$ 1,708,373,810	\$ (29,768,555)	(2%)
Percent of Operating Budget	74%	95%	70%	48%	79%		
PURCHASED SERVICES							
Contracted Services	\$ 53,110,292	\$ 5,057,370	\$ 24,117,890	\$ 23,947,390	\$ 53,122,650	\$ 12,358	
Workshop Expenses	7,511,344	1,990,786	3,941,518	4,395,560	10,327,864	2,816,520	
Advertising Cost	211,772	4,500	190,801	62,075	257,376	45,604	
Printing and Binding Fees	2,795,189	1,950,883	831,309	176,555	2,958,747	163,558	
Commercial Driver's License Medical Exam Expenses	57,112	65,450	649	-	66,099	8,987	
Psychological Contract Services	579,863	-	82,305	7,450	89,755	(490,108)	
Speech and Language Contract Services	1,368,711	-	803,317	2,000,000	2,803,317	1,434,606	
Other Professional/Technical Contract Services	2,162,676	2,452,190	1,779	-	2,453,969	291,293	
Professional and Technical Services	\$ 67,796,959	\$ 11,521,179	\$ 29,969,568	\$ 30,589,030	\$ 72,079,777	\$ 4,282,818	6%

# Budget by Object Code

Object Code	Budget 2021-22	Adopted Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 27,390,652	\$ -	\$ 27,967,444	\$ 2,300,000	\$ 30,267,444	\$ 2,876,792	
Public Utilities - Natural Gas	3,295,684	-	3,888,163	-	3,888,163	592,479	
Public Utilities - Water and Sewer	6,097,017	-	4,183,331	200,000	4,383,331	(1,713,686)	
Waste Management	1,516,219	-	1,714,121	524,621	2,238,742	722,523	
Contracted Repairs and Maintenance - Land/Buildings	32,741,668	-	24,930,559	9,947,469	34,878,028	2,136,360	
Contracted Repairs and Maintenance - Equipment	322,418	-	371,198	-	371,198	48,780	
Rentals/Leases	2,539,236	21,381	11,247,504	58,882	11,327,767	8,788,531	
Other Property Services	89,551	-	98,328	-	98,328	8,777	
<b>Property Services</b>	<b>\$ 73,992,445</b>	<b>\$ 21,381</b>	<b>\$ 74,400,648</b>	<b>\$ 13,030,972</b>	<b>\$ 87,453,001</b>	<b>\$ 13,460,556</b>	<b>18%</b>
Pupil Transportation - Contracted	\$ 19,023,097	\$ 20,014,984	\$ 6,110,884	\$ 904,489	\$ 27,030,357	\$ 8,007,260	
Travel Reimbursement	940,962	11,059	896,840	164,332	1,072,231	131,269	
Field Trips	642,688	51,902	292,283	677,771	1,021,956	379,268	
<b>Transportation Services</b>	<b>\$ 20,606,747</b>	<b>\$ 20,077,945</b>	<b>\$ 7,300,007</b>	<b>\$ 1,746,592</b>	<b>\$ 29,124,544</b>	<b>\$ 8,517,797</b>	<b>41%</b>
Telephone	\$ 1,165,087	\$ -	\$ 1,219,028	\$ 1,000	\$ 1,220,028	\$ 54,941	
Postage	506,698	884	417,000	62,000	479,884	(26,814)	
Telecommunications Services	1,398,117	-	1,445,611	-	1,445,611	47,494	
Mobile Communication Costs	860,882	6,200	814,931	60,000	881,131	20,249	
Other Communication Services	114	-	114	-	114	-	
<b>Communications</b>	<b>\$ 3,930,898</b>	<b>\$ 7,084</b>	<b>\$ 3,896,684</b>	<b>\$ 123,000</b>	<b>\$ 4,026,768</b>	<b>\$ 95,870</b>	<b>2%</b>
Tuition Reimbursements	\$ 2,312,574	\$ 635,047	\$ 25,106	\$ 569,523	\$ 1,229,676	\$ (1,082,898)	
Employee Education Reimbursements	25,000	-	25,000	-	25,000	-	
Certification/Licensing Fees	250,615	-	214,565	78,003	292,568	41,953	
<b>Tuition</b>	<b>\$ 2,588,189</b>	<b>\$ 635,047</b>	<b>\$ 264,671</b>	<b>\$ 647,526</b>	<b>\$ 1,547,244</b>	<b>\$ (1,040,945)</b>	<b>(40%)</b>
Membership Dues and Fees	\$ 484,382	\$ -	\$ 457,800	\$ 55,908	\$ 513,708	\$ 29,326	
Bank Service Fees	66,100	-	44,950	-	44,950	(21,150)	
Assessments/Penalties	92,587	5,389	105,357	-	110,746	18,159	
<b>Dues and Fees</b>	<b>\$ 643,069</b>	<b>\$ 5,389</b>	<b>\$ 608,107</b>	<b>\$ 55,908</b>	<b>\$ 669,404</b>	<b>\$ 26,335</b>	<b>4%</b>
Liability Insurance	\$ 1,925,072	\$ -	\$ 1,450,430	\$ -	\$ 1,450,430	\$ (474,642)	
Vehicle Liability Insurance	394,257	155,304	190,806	-	346,110	(48,147)	
Property Insurance	2,291,545	-	3,063,545	-	3,063,545	772,000	
Judgments Against the Local School Administrative Unit	352,008	-	177,008	-	177,008	(175,000)	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	113,952	-	115,889	-	115,889	1,937	
Other Insurance and Judgments	17,787	19,167	50,000	-	69,167	51,380	
<b>Insurance and Judgments</b>	<b>\$ 5,102,631</b>	<b>\$ 174,471</b>	<b>\$ 5,055,688</b>	<b>\$ -</b>	<b>\$ 5,230,159</b>	<b>\$ 127,528</b>	<b>2%</b>

# Budget by Object Code

Object Code	Adopted Budget 2022-23					Increase/ Decrease	%
	Budget 2021-22	State	Local	Federal	Total		
Debt Service - Principal	\$ 8,402,309	\$ 513,400	\$ 417,817	\$ -	\$ 931,217	\$ (7,471,092)	
Debt Service - Interest	4,615,576	-	225,768	-	225,768	(4,389,808)	
<b>Debt Services</b>	<b>\$ 13,017,885</b>	<b>\$ 513,400</b>	<b>\$ 643,585</b>	<b>\$ -</b>	<b>\$ 1,156,985</b>	<b>\$ (11,860,900)</b>	<b>(91%)</b>
Indirect Cost	\$ 12,649,527	\$ -	\$ 1,163,720	\$ 8,790,741	\$ 9,954,461	\$ (2,695,066)	
Unbudgeted Funds	200,226,995	459,817	2,424,987	86,624,082	89,508,886	(110,718,109)	
<b>Other Administrative Costs</b>	<b>\$ 212,876,522</b>	<b>\$ 459,817</b>	<b>\$ 3,588,707</b>	<b>\$ 95,414,823</b>	<b>\$ 99,463,347</b>	<b>\$ (113,413,175)</b>	<b>(53%)</b>
<b>PURCHASED SERVICES TOTAL</b>	<b>\$ 400,555,345</b>	<b>\$ 33,415,713</b>	<b>\$ 125,727,665</b>	<b>\$ 141,607,851</b>	<b>\$ 300,751,229</b>	<b>\$ (99,804,116)</b>	<b>(25%)</b>
<i>Percent of Operating Budget</i>	<i>17%</i>	<i>3%</i>	<i>18%</i>	<i>38%</i>	<i>14%</i>		
<b>SUPPLIES AND MATERIALS</b>							
Supplies and Materials	\$ 49,848,997	\$ 7,197,660	\$ 15,668,557	\$ 15,469,765	\$ 38,335,982	\$ (11,513,015)	
State Textbooks	6,850,838	5,650,646	-	-	5,650,646	(1,200,192)	
Other Textbooks	178,377	231,239	3,376	-	234,615	56,238	
Library Books	1,060,457	3,900	215,991	138,508	358,399	(702,058)	
Computer Software & Supplies	14,455,852	2,374,804	4,561,411	4,051,938	10,988,153	(3,467,699)	
<b>School and Office Supplies</b>	<b>\$ 72,394,521</b>	<b>\$ 15,458,249</b>	<b>\$ 20,449,335</b>	<b>\$ 19,660,211</b>	<b>\$ 55,567,795</b>	<b>\$ (16,826,726)</b>	<b>(23%)</b>
Fuel for Facilities	\$ 211,151	\$ -	\$ 213,774	\$ -	\$ 213,774	\$ 2,623	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	16,616,081	5,193,948	5,972,837	1,154,510	12,321,295	(4,294,786)	
Gas/Diesel Fuel	9,494,199	1,800	1,437,163	25,000	1,463,963	(8,030,236)	
Oil	179,486	-	214,486	-	214,486	35,000	
Tires and Tubes	734,310	145,501	598,820	-	744,321	10,011	
<b>Operational Supplies</b>	<b>\$ 27,235,227</b>	<b>\$ 5,341,249</b>	<b>\$ 8,437,080</b>	<b>\$ 1,179,510</b>	<b>\$ 14,957,839</b>	<b>\$ (12,277,388)</b>	<b>(45%)</b>
Food Purchases	\$ 26,627,881	\$ -	\$ 416,361	\$ 23,437,734	\$ 23,854,095	\$ (2,773,786)	
Food Processing Supplies	6,333,088	-	8,437	3,700,000	3,708,437	(2,624,651)	
Other Food Purchases	29,628	9,045	13,996	32,000	55,041	25,413	
<b>Food Supplies</b>	<b>\$ 32,990,597</b>	<b>\$ 9,045</b>	<b>\$ 438,794</b>	<b>\$ 27,169,734</b>	<b>\$ 27,617,573</b>	<b>\$ (5,373,024)</b>	<b>(16%)</b>
Furniture and Equipment - Inventoried	\$ 1,561,446	\$ 66,836	\$ 118,487	\$ 1,007,115	\$ 1,192,438	\$ (369,008)	
Computer Equipment - Inventoried	9,144,091	172,432	25,089	1,354,297	1,551,818	(7,592,273)	
<b>Non-Capitalized Equipment</b>	<b>\$ 10,705,537</b>	<b>\$ 239,268</b>	<b>\$ 143,576</b>	<b>\$ 2,361,412</b>	<b>\$ 2,744,256</b>	<b>\$ (7,961,281)</b>	<b>(74%)</b>
<b>SUPPLIES AND MATERIALS TOTAL</b>	<b>\$ 143,325,882</b>	<b>\$ 21,047,811</b>	<b>\$ 29,468,785</b>	<b>\$ 50,370,867</b>	<b>\$ 100,887,463</b>	<b>\$ (42,438,419)</b>	<b>(30%)</b>
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>2%</i>	<i>4%</i>	<i>14%</i>	<i>5%</i>		

# Budget by Object Code

Object Code	Budget 2021-22	Adopted Budget 2022-23				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 46,779	\$ -	\$ 300	\$ -	\$ 300	\$ (46,479)	
<b>Building Contracts</b>	<b>\$ 46,779</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ (46,479)</b>	<b>(99%)</b>
Improvements to Existing Sites	\$ -	\$ -	\$ 102	\$ -	\$ 102	\$ 102	
<b>Improvements Other than     Buildings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102</b>	<b>\$ -</b>	<b>\$ 102</b>	<b>\$ 102</b>	<b>0%</b>
Purchase of Furniture and Equipment - Capitalized	\$ 1,641,229	\$ 17,149	\$ 669,886	\$ 325,000	\$ 1,012,035	\$ (629,194)	
Purchase of Computer Hardware - Capitalized	573,794	-	-	-	-	(573,794)	
<b>Equipment</b>	<b>\$ 2,215,023</b>	<b>\$ 17,149</b>	<b>\$ 669,886</b>	<b>\$ 325,000</b>	<b>\$ 1,012,035</b>	<b>\$ (1,202,988)</b>	<b>(54%)</b>
Purchase of Vehicles	\$ 5,243,142	\$ -	\$ 245,081	\$ 140,000	\$ 385,081	\$ (4,858,061)	
License and Title Fees	162,836	26,243	54,508	-	80,751	(82,085)	
<b>Vehicles</b>	<b>\$ 5,405,978</b>	<b>\$ 26,243</b>	<b>\$ 299,589</b>	<b>\$ 140,000</b>	<b>\$ 465,832</b>	<b>\$ (4,940,146)</b>	<b>(91%)</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$ 7,667,780</b>	<b>\$ 43,392</b>	<b>\$ 969,877</b>	<b>\$ 465,000</b>	<b>\$ 1,478,269</b>	<b>\$ (6,189,511)</b>	<b>(81%)</b>
<i>Percent of Operating Budget</i>	<i>&lt;1%</i>	<i>&lt;1%</i>	<i>&lt;1%</i>	<i>&lt;1%</i>	<i>&lt;1%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 48,112,862	\$ -	\$ 51,912,862	\$ -	\$ 51,912,862	\$ 3,800,000	
<b>TRANSFERS TOTAL</b>	<b>\$ 48,112,862</b>	<b>\$ -</b>	<b>\$ 51,912,862</b>	<b>\$ -</b>	<b>\$ 51,912,862</b>	<b>\$ 3,800,000</b>	<b>8%</b>
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>8%</i>	<i>0%</i>	<i>2%</i>		
TOTAL OPERATING BUDGET							
<b>OPERATING BUDGET</b>	<b>\$ 2,337,804,234</b>	<b>\$ 1,096,080,820</b>	<b>\$ 694,642,008</b>	<b>\$ 372,680,805</b>	<b>\$ 2,163,403,633</b>	<b>\$ (174,400,601)</b>	<b>(7%)</b>
BUILDING PROGRAM							
<b>BUILDING PROGRAM</b>	<b>900,203,777</b>	<b>-</b>	<b>987,129,435</b>	<b>-</b>	<b>987,129,435</b>	<b>86,925,658</b>	<b>10%</b>
TOTAL BUDGET							
<b>TOTAL BUDGET</b>	<b>\$ 3,238,008,011</b>	<b>\$ 1,096,080,820</b>	<b>\$ 1,681,771,443</b>	<b>\$ 372,680,805</b>	<b>\$ 3,150,533,068</b>	<b>\$ (87,474,943)</b>	<b>(3%)</b>

# Staff Budget

	Months of Employment					
	2021-22	2022-23			Increase/	
	Total	State	Local	Federal	Total	Decrease
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	4,792.00	156.00	4,305.80	434.20	4,896.00	104.00
Principal/Headmaster	2,342.00	2,364.00			2,364.00	22.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,554.70	4,194.00	257.00		4,451.00	(103.70)
Other Assistant Principal Assignment	295.00	293.00			293.00	(2.00)
Assistant Superintendent	204.00	48.00	156.00		204.00	0.00
	12,295.70	7,127.00	4,754.80	434.20	12,316.00	20.30
Instructional Personnel - Certified						
Teacher	114,864.73	89,811.37	15,751.48	7,145.50	112,708.35	(2,156.38)
Interim Teacher (paid at non-certified rate)	25.00	20.00	5.00		25.00	0.00
Teacher - ROTC	169.00	77.50	1.00	90.50	169.00	0.00
Teacher - VIF	1,064.00	1,064.00			1,064.00	0.00
Extended Contracts	78.00	3.00	85.00	3.00	91.00	13.00
	116,200.73	90,975.87	15,842.48	7,239.00	114,057.35	(2,143.38)
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	12,253.45	7,153.50	3,422.45	1,613.50	12,189.45	(64.00)
Instructional Support II - Advanced Pay Scale	2,212.55	2,148.55	48.00	48.00	2,244.55	32.00
Psychologist	1,444.50	1,028.00	279.50	159.00	1,466.50	22.00
Instructional Facilitator	4,259.00	1,688.20	941.50	1,620.30	4,250.00	(9.00)
	20,169.50	12,018.25	4,691.45	3,440.80	20,150.50	(19.00)
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	27,772.85	19,644.85	4,902.00	3,545.00	28,091.85	319.00
Interpreter, Brailist, Translator, Education Interpreter	381.00	337.00	24.00	20.00	381.00	0.00
Therapist	913.20	889.20	24.00	72.00	985.20	72.00
School-Based Specialist	488.00		162.00	84.00	246.00	(242.00)
Monitor	1,819.00		1,819.00		1,819.00	0.00
Non-Certified Instructor	2,010.00			2,052.00	2,052.00	42.00
	33,858.05	21,345.05	6,931.00	5,773.00	34,049.05	191.00
Technical and Administrative Support Personnel						
Office Support	14,384.56	9,999.26	2,407.50	133.80	12,540.56	(1,844.00)
Technician	864.00		840.00		840.00	(24.00)
Administrative Specialist (Central Support)	1,116.00	180.00	936.00	144.00	1,260.00	144.00
	16,364.56	10,179.26	4,183.50	277.80	14,640.56	(1,724.00)



# Staff Budget

	Months of Employment					Increase/ Decrease
	2021-22 Total	2022-23			Total	
		State	Local	Federal		
Operational Support Personnel						
Driver	9,255.80	9,567.80	180.00		9,747.80	492.00
Custodian	4,947.20	5,040.60			5,040.60	93.40
Cafeteria Worker	6,951.00		7,037.00		7,037.00	86.00
Skilled Trades	4,596.00	2,280.00	2,340.00		4,620.00	24.00
Manager	2,610.00	192.00	2,450.00		2,642.00	32.00
	28,360.00	17,080.40	12,007.00	0.00	29,087.40	727.40
Total Months of Employment	227,248.54	158,725.83	48,410.23	17,164.80	224,300.86	(2,947.68)
Months Assigned Directly to Schools	189,748.30	137,727.22	34,152.40	14,306.00	186,185.62	(3,562.68)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	16,152.20	11,406.20	5,238.00		16,644.20	492.00
Academic Advancement	9,210.48	5,872.15	1,205.53	1,894.80	8,972.48	(238.00)
Technology Services	634.00	140.00	494.00	120.00	754.00	120.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	26,008.68	17,418.35	6,937.53	2,026.80	26,382.68	374.00
School-Based Months	215,756.98	155,145.57	41,089.93	16,332.80	212,568.30	(3,188.68)
	95%				95%	
Central Services Months						
Facilities and Operations	3,264.00	1,470.00	1,818.00		3,288.00	24.00
Administrative Services	2,435.56	1,032.06	1,427.50	48.00	2,507.56	72.00
Academic Advancement	2,324.00	514.20	1,312.80	568.00	2,395.00	71.00
Technology Services	1,152.00	72.00	1,118.00	24.00	1,214.00	62.00
Chief of Schools	912.00	252.00	540.00	120.00	912.00	0.00
Chief of Staff and Strategic Planning	792.00	108.00	612.00	72.00	792.00	0.00
Communications	492.00	96.00	408.00		504.00	12.00
Superintendent's Office	120.00	36.00	84.00		120.00	0.00
Central Services Months	11,491.56	3,580.26	7,320.30	832.00	11,732.56	241.00
	5%				5%	
Total Months of Employment	227,248.54	158,725.83	48,410.23	17,164.80	224,300.86	(2,947.68)

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Administrative Personnel</b>				
<i><b>Director and/or Supervisor</b></i>				
105	Pre-K Center Early Hire	6.00		6.00
141	Behavioral Health Supports Continuation			0.00
165	Behavioral Health Supports		48.00	48.00
167	Administrator - Communications (Internal)	12.00		12.00
172	Senior Administrator - Investigations - Employee Relations	12.00		12.00
173	Senior Administrator - Salary Administration and Compensation	12.00		12.00
176	Contract Specialist Administrator	12.00		12.00
178	Enterprise Solutions Architect	12.00		12.00
193	ESSER II - Supplemental - K-12 Emergency Relief Fund		(12.00)	(12.00)
199	ESSER III - K-12 Emergency Relief Fund		12.00	12.00
222	John Rex Endowment Positive Parenting Expansion	(10.00)		(10.00)
		0.00	56.00	48.00
<i><b>Principal/Headmaster</b></i>				
83	School-Based Administrators	48.00		48.00
152	One-Time Costs in 2021-22	(16.00)	(10.00)	(26.00)
		32.00	(10.00)	0.00
<i><b>Assistant Principal (non-teaching)</b></i>				
82	School Calendar Changes	(4.00)		(4.00)
83	School-Based Administrators	5.00	63.00	68.00
152	One-Time Costs in 2021-22	(33.70)		(33.70)
155	Assistant Principal - Formula Change for High Schools	176.00		176.00
193	ESSER II - Supplemental - K-12 Emergency Relief Fund		(310.00)	(310.00)
		5.00	201.30	(310.00)
<i><b>Other Assistant Principal Assignment</b></i>				
193	ESSER II - Supplemental - K-12 Emergency Relief Fund		(2.00)	(2.00)
		0.00	0.00	(2.00)
<b>Subtotal - Administrative Personnel</b>				
		37.00	247.30	(264.00)
				20.30

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Personnel - Certified					
Teacher					
82	School Calendar Changes	(7.00)	(26.00)		(33.00)
85	High School Teacher Program Enhancement Allotment		2.00		2.00
88	Academically or Intellectually Gifted (AIG) Teachers	32.00			32.00
91	Career Technical Education (CTE) - Months of Employment	28.50			28.50
93	GradPoint Teacher	10.00			10.00
97	Intervention Elementary and Secondary School Emergency Relief (ESSER) Months			53.50	53.50
98	Intervention Teachers (K-8)	36.50			36.50
100	Middle School Foreign Language		12.00		12.00
101	Middle School Year-Round		12.00		12.00
102	Program Enhancement Teachers (K-5)		67.00		67.00
103	Special Education Teachers and Instructional Assistants for New Schools		120.00		120.00
104	Alternative Learning Center (ALC) Teacher		12.00		12.00
118	Teachers - Regular Classroom	330.00	60.00		390.00
124	Preschool Teachers and Instructional Assistants		45.00	10.00	55.00
128	Special Education Teachers and Instructional Assistants		100.00		100.00
131	Magnet Months of Employment and Program Support		20.00		20.00
138	Program Enhancement Funding for Year-Round Schools		81.00		81.00
152	One-Time Costs in 2021-22		(935.88)		(935.88)
157	New Magnet Schools Months of Employment and Non-Personnel Theme Support		50.00		50.00
158	Wake Early College of Information and Biotechnologies		41.00		41.00
187	ESSER I - K-12 Emergency Relief Fund			(290.00)	(290.00)
193	ESSER II - Supplemental - K-12 Emergency Relief Fund			(1,537.50)	(1,537.50)
208	ESEA Title I - Basic Program			(462.50)	(462.50)
210	ESEA Title IV - Student Support and Academic Enrichment (Part A)			(20.00)	(20.00)
		430.00	(339.88)	(2,246.50)	(2,156.38)
Extended Contracts					
159	Athletics Staffing and School Allotment Expansion		13.00		13.00
		0.00	13.00	0.00	13.00
	Subtotal - Instructional Personnel - Certified	430.00	(326.88)	(2,246.50)	(2,143.38)

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Instructional Support Personnel - Certified (Teacher Pay Schedule)</b>				
<b><i>Instructional Support I - Regular Teacher Pay Scale</i></b>				
82	School Calendar Changes	(18.00)		(18.00)
94	High School Intervention Coordinator	10.00		10.00
107	School Social Workers	15.00		15.00
116	School Library Media Coordinators	20.00	32.00	52.00
141	Behavioral Health Supports Continuation			0.00
152	One-Time Costs in 2021-22	(40.00)		(40.00)
158	Wake Early College of Information and Biotechnologies	10.00		10.00
162	Regional High School Academically Intellectually Gifted Coordinators	12.00		12.00
164	Coordinating Teacher - Alternative Education	12.00		12.00
165	Behavioral Health Supports		46.00	46.00
187	ESSER I - K-12 Emergency Relief Fund		(150.00)	(150.00)
210	ESEA Title IV - Student Support and Academic Enrichment (Part A)		(10.00)	(10.00)
222	John Rex Endowment Positive Parenting Expansion	(3.00)		(3.00)
		30.00	20.00	(114.00)
				(64.00)
<b><i>Instructional Support II - Advanced Pay Scale</i></b>				
129	Speech Language Pathologists		32.00	32.00
		0.00	0.00	32.00
<b><i>Psychologist</i></b>				
106	School Psychologists	22.00		22.00
		0.00	22.00	0.00
				22.00
<b><i>Instructional Facilitator</i></b>				
82	School Calendar Changes	(4.00)		(4.00)
95	Instructional Facilitators	16.00		16.00
99	Literacy Coach	4.00	6.00	10.00
134	Limited English Proficiency (LEP) Elementary Support Coordinating Teacher		12.00	12.00
135	Literacy Coach Funding Source Change	59.00	(59.00)	0.00
136	Middle School Programs - Coordinating Teachers	36.00	(36.00)	0.00
177	Digital Learning Coordinator	14.00		14.00
187	ESSER I - K-12 Emergency Relief Fund		(25.50)	(25.50)
208	ESEA Title I - Basic Program		(31.50)	(31.50)
		0.00	125.00	(134.00)
				(9.00)
<b>Subtotal - Instructional Support Personnel - Certified</b>				
		30.00	167.00	(216.00)
				(19.00)

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Instructional Support Personnel - Non-Certified</b>				
<b><i>Instructional Assistant</i></b>				
103	Special Education Teachers and Instructional Assistants for New Schools			
		40.00		40.00
119	Instructional Assistants - Regular Classroom			
	312.00			312.00
124	Preschool Teachers and Instructional Assistants			
		60.00	10.00	70.00
128	Special Education Teachers and Instructional Assistants			
		200.00	200.00	400.00
133	Limited English Proficiency (LEP) Cary High School Instructional Assistant Support			
			10.00	10.00
152	One-Time Costs in 2021-22			
		(119.00)		(119.00)
187	ESSER I - K-12 Emergency Relief Fund			
			(10.00)	(10.00)
193	ESSER II - Supplemental - K-12 Emergency Relief Fund			
			(300.00)	(300.00)
208	ESEA Title I - Basic Program			
			(74.00)	(74.00)
235	Title III - Language Acquisition - Significant Increase			
			(10.00)	(10.00)
	312.00	181.00	(174.00)	319.00
<b><i>Therapist</i></b>				
125	Occupational Therapists			
			36.00	36.00
127	Physical Therapists			
			36.00	36.00
	0.00	0.00	72.00	72.00
<b><i>School-Based Specialist</i></b>				
184	GEER - Supplemental Instructional Services			
			(242.00)	(242.00)
	0.00	0.00	(242.00)	(242.00)
<b><i>Non-Certified Instructor</i></b>				
90	Building Substitutes			
			42.00	42.00
	0.00	0.00	42.00	42.00
<b>Subtotal - Instructional Support Personnel - Non-Certified</b>				
	312.00	181.00	(302.00)	191.00

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Technical and Administrative Support Personnel</b>				
<b>Office Support</b>				
82	School Calendar Changes	(8.00)		(8.00)
84	Clerical Support	32.00	130.00	162.00
105	Pre-K Center Early Hire	3.00		3.00
152	One-Time Costs in 2021-22	(41.00)		(41.00)
160	Limited English Proficiency (LEP) Assessment Technician	12.00		12.00
170	Processing Technician - Talent Acquisition	12.00		12.00
171	Return to Work Coordinator	12.00		12.00
174	Volunteer Coordinator	12.00		12.00
175	Workers' Compensation Processing Technician - Employee Relations	12.00		12.00
193	ESSER II - Supplemental - K-12 Emergency Relief Fund		(20.00)	(20.00)
235	NC DHHS K-12 COVID Testing Program		(2,000.00)	(2,000.00)
		32.00	144.00	(2,020.00)
<b>Technician</b>				
140	Health Services Technician Extended Pilot	36.00	(72.00)	(36.00)
163	Compliance Specialist - Student Due Process	12.00		12.00
		0.00	48.00	(72.00)
<b>Administrative Specialist (Central Support)</b>				
151	Instructional Support Technicians	120.00		120.00
179	Information Security Analysts	24.00		24.00
		0.00	144.00	0.00
	<b>Subtotal - Technical and Administrative Support Personnel</b>	<b>32.00</b>	<b>336.00</b>	<b>(2,092.00)</b>



# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Operational Support Personnel</b>				
<i><b>Driver</b></i>				
112	Bus Drivers	492.00		492.00
		492.00	0.00	492.00
<i><b>Custodian</b></i>				
113	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	96.00		96.00
152	One-Time Costs in 2021-22		(2.60)	(2.60)
		96.00	(2.60)	93.40
<i><b>Cafeteria Worker</b></i>				
111	Child Nutrition Services Positions for New Schools		86.00	86.00
		0.00	86.00	86.00
<i><b>Skilled Trades</b></i>				
169	Exceptional Children (EC) Case Managers		24.00	24.00
		0.00	24.00	24.00
<i><b>Manager</b></i>				
111	Child Nutrition Services Positions for New School		32.00	32.00
		0.00	32.00	32.00
<b>Subtotal - Operational Support Personnel</b>		<b>588.00</b>	<b>139.40</b>	<b>0.00</b>
<b>Total</b>		<b>1,429.00</b>	<b>743.82</b>	<b>(5,120.50)</b>

<b>Months By Cost Center</b>				
School-Based Months (0000 - 0799)		937.00	312.82	(4,812.50)
Central Services School-Based Months (0800 - 0899)		492.00	238.00	(356.00)
Central Services Months (0900 - 0999)		0.00	193.00	48.00
<b>Total</b>		<b>1,429.00</b>	<b>743.82</b>	<b>(5,120.50)</b>