

BOARD OF EDUCATION'S PROPOSED BUDGET

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024



WAKE COUNTY
PUBLIC SCHOOL SYSTEM



From here, anything is possible.

CARY, NORTH CAROLINA



WAKE COUNTY BOARD OF EDUCATION

CROSSROADS BUILDING I
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

Dear Chair Thomas and Wake County Commissioners,

On behalf of the Wake County Board of Education, I am presenting this proposed budget for the 2023-2024 fiscal year. The top priority of this budget is improving employee compensation to recruit and retain high-quality teachers, administrators, and support staff to improve all public-school students' educational outcomes.

Given the tight job market, an uncertain economy, and the ongoing challenge of addressing the continued effects of the COVID-19 pandemic, it is imperative that employee salaries are as competitive as possible if we are to continue to give our students the instruction and support services they need and deserve.

This budget also reflects the necessity of meeting significant state legislative requirements and of shifting recurring budget priorities from one-time, federal pandemic-relief dollars to other funding sources.

We are grateful for your continued commitment to this goal. Part of that commitment was demonstrated with a multi-year funding plan launched in 2019 that aimed to address employee compensation, facility maintenance, student behavioral health, and the need for instructional technology support.

We are once again asking you to affirm your commitment to address these needs, which in many ways now are even more urgent than they were when identified in 2019.

With all of that in mind, the Wake County Board of Education is requesting a total of \$650,094,842, an increase of \$55.8 million, or 9% more than the appropriation we received in 2022-23.

Nearly half of this requested increase, \$25.8 million, would go toward improving employee compensation. We are proposing a \$17/hour minimum pay rate or a minimum 4% pay increase for non-certified staff, as well as a 4.5% increase in the local salary supplement for certified staff. This is particularly needed given severe shortages among bus drivers, cafeteria workers, and instructional assistants. High quality staff that is well compensated has a positive impact on the care and well-being of our students.

We also are seeking additional funding to meet the increasing costs of state legislative mandates, most notably the requirement to provide funds to charter schools for every Wake County student who attends one. An estimated \$61 million of local

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funding will be needed to meet this requirement, representing an increase of \$3.9 million or 7% over the local dollars we provided to charter schools in 2022-23.

In recent years, we have utilized federal pandemic relief funds to help meet critical components of the multi-year funding plan, including building maintenance, behavioral health support, and instructional support technicians. The proposed budget would transition from one-time federal funding to local funding sources to cover current and future needs related to these priorities.

In addition to supporting these ongoing initiatives, we also must provide new programs and resources to meet student and staff needs. This proposed budget includes requests for additional funding for a new Early Learning Center opening this fall to serve the increasing number of pre-K students with special needs. It also requests additional funding for more school-based staff members to support special education students.

In closing, I know our boards share the same goal of maintaining a thriving public school system that helps make Wake County a healthy and prosperous place to call home.

The challenges are great, the needs many. But, as your board has demonstrated consistently over the years with your generous support, these are investments that support our students, our staff and our community.

I look forward to our discussions with every confidence that they ultimately will result in a budget that meets the needs of our students and staff.

In partnership,

A handwritten signature in black ink, reading "Lindsay Mahaffey". The signature is fluid and cursive, with the first name "Lindsay" written in a larger, more prominent script than the last name "Mahaffey".

Lindsay Mahaffey
Chair, WCPSS Board of Education



WAKE COUNTY PUBLIC SCHOOL SYSTEM

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Dear School Board Members,

I am pleased to share with you the Wake County Public School System Superintendent's Proposed Budget for 2023-24. The county appropriation for the operating budget for your consideration is \$650,094,842, which reflects an increase of \$55.8 million or 9% more than the appropriation we received in 2022-23.

As we finalize bold and ambitious goals and action steps for our 2023-28 Strategic Plan, we must also ensure structures and resources are in place to support this critical work. That is why our proposed budget includes continued and significant investments to improve employee compensation, provide behavioral health support and ensure our school facilities offer optimal environments for teaching and learning.

This proposal also begins the work to transition more than \$32 million of recurring budget priorities from one-time, federal pandemic-relief dollars to other funding sources as available. Our efforts to shift these costs whenever possible will continue over the next two years. This federal funding has been key in our pandemic response and recovery efforts, but our students' needs extend beyond the availability of these federal dollars.

Following are key components of the proposed plan.

Employee Compensation

Our people are our greatest strength. For this reason, the largest line item in this budget proposal is \$25.8 million to improve employee compensation. This item continues the multi-year plan to better align salaries with cost-of-living increases and market rates to strengthen our ability to recruit and retain the best talent. For non-certified personnel, we are proposing the move to a \$17/hour minimum pay rate or a minimum 4% increase, as well as increases to salary steps and grades to mitigate further compression. The proposal also includes a 4.5% increase in the local salary supplement for certified staff. With this recommendation, we'll reach a 10.5% total increase to the local supplements since 2018 when supplements moved from percentage of base salaries to flat rates.

Legislative requirements

Per state law, an estimated \$61 million of local funding in this proposal will go to charter schools in our county. This represents an increase of \$3.9 million or 7% over the total amount of local dollars we provided to charter schools in 2022-23. This proposal also includes more than \$5 million in local funding to account for anticipated state-legislated changes to retirement and hospitalization rates.

Maintenance and operation standards

During recent years, building maintenance needs have been deferred to create and maintain funding for teachers and classrooms. This proposed budget transitions nearly \$12 million from one-time federal funding to local funding to cover maintenance, utilities and custodial contracts. This includes funds to support necessary repairs and upgrades to our aging school facilities. This is part of a multi-year plan to invest in preventative maintenance for our school buildings to ensure optimal learning environments and to extend the lifespan of our existing facilities.



WAKE COUNTY PUBLIC SCHOOL SYSTEM

Behavioral health support

Since the start of the COVID-19 pandemic, we have seen more students in need of additional mental and behavioral health support than ever before. Yet our work to address this issue actually began in 2018 when Wake County commissioners and our Board of Education asked staff to develop a multi-year plan to address the district's growing need for additional instructional support staff. In 2019, we launched a five-year plan based on an acuity model to secure additional positions to support students' behavioral health. From 2020 to 2023, we used more than \$11 million in one-time federal funding to support these positions. The 2023-24 budget proposal continues this multi-year plan and includes a request for \$2 million in local funding for additional school counselors.

Instructional support technicians

Our district gained an additional 135,000 laptops and 6,000 iPads during the pandemic. In the coming years, we expect to spend \$22 to \$25 million annually on devices and classroom technology. In 2019, we launched a multi-year phase-in plan to hire full-time Instructional Support Technicians (IST) to help students and staff with technology needs. Since 2019, we have used a combination of local dollars and one-time federal funds to create 34 IST positions. The 2023-24 budget proposal transitions \$0.9 million used to cover 10 of these positions from one-time federal funding to local funding.

New, expanding and special education programs

Expiring, one-time federal funds will create an additional strain on our local dollars next year and in the years to follow, but we still must provide programs and resources to meet student and staff needs. This proposed budget includes requests for additional funding to support the following:

- A new Early Learning Center to open in Fall 2023 to serve the increasing number of pre-K students with special needs;
- Additional school-based preschool special education teacher and instructional assistant positions to support students with additional social, emotional, behavioral and physical health needs;
- Additional special education instructional assistants to serve in 10 new regional program classrooms and in other assignments to serve students with disabilities; and
- Two Employee Support senior administrators to provide crisis support and wellness resources to staff.

Achieving excellence and equity

Our 2023-28 Strategic Plan framework outlines priority areas of Student Knowledge and Skills, Student Dispositions and Well-Being and Operational Effectiveness. This budget proposal is closely aligned with these key priorities and will support the critical work happening under the essential pillars of a High-Quality Instructional Core, Equity-Focused Practices, High-Quality Staff and Family and Community Engagement. While this proposal outlines how we will fund district operations in the coming year, it also reflects the resources and structures we need to be successful in our work to achieve excellence and equity in all we do.

Sincerely,

A handwritten signature in black ink, appearing to read "Catty Moore".

Catty Moore
Superintendent

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INTRODUCTION

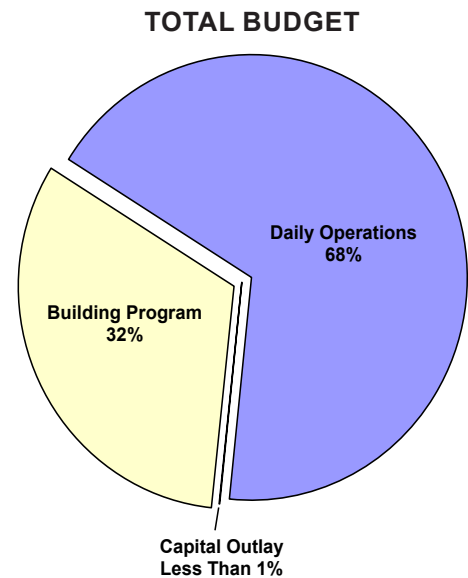
Budget at a Glance

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

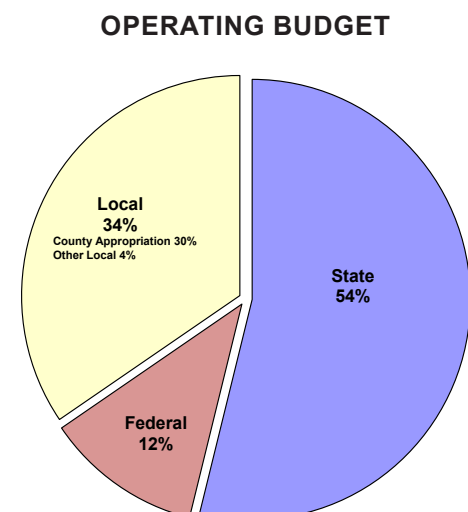
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

The Capital Improvements Budget, or the building program, pays for design and construction of new schools, expansion of existing schools, 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 2023-24			
DAILY OPERATIONS	\$ 2,144,069,045	68%	
+ Capital Outlay (vehicles and equipment)	\$ 1,328,217	<1%	
EQUALS OPERATING BUDGET	\$ 2,145,397,262	68%	
+ Building Program (provided by taxpayer bonds)	\$ 1,019,432,654	32%	
EQUALS TOTAL BUDGET	\$ 3,164,829,916	100%	



OPERATING BUDGET FOR 2023-24				
	Operating Budget		Per Pupil Budget	
State	\$ 1,155,638,146	54%	\$ 7,266	
County Appropriation	\$ 650,094,842	30%	\$ 3,688	
Enterprise Funds	\$ 42,002,305	2%	\$ 264	
Fund Balance Appropriation	\$ 25,200,000	1%	\$ 158	
Other Local	\$ 20,629,495	1%	\$ 130	
Local - Current Expense Non-Restricted	\$ 2,672,500	<1%	\$ 15	
Local	\$ 740,599,142	34%	\$ 4,255	
Federal	\$ 249,159,974	12%	\$ 1,567	
TOTAL	\$ 2,145,397,262	100%	\$ 13,088	

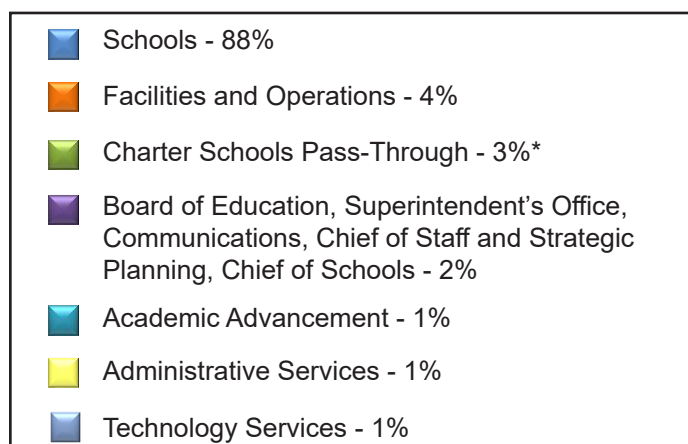
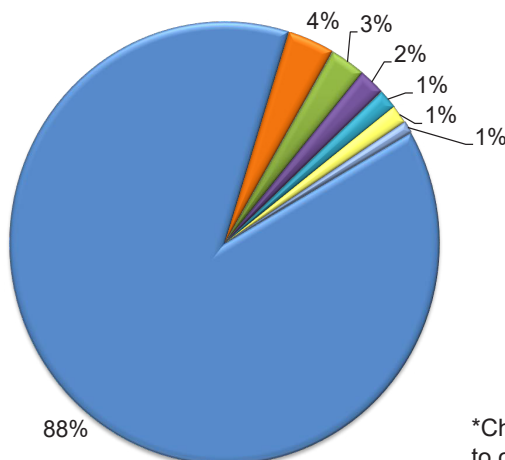


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 54%	\$1,155.6 m	The state budget pays for:	
State Public School Fund		Salaries and Benefits	\$1,104.8 m
• Position Allotments	\$674.0 m	Purchased Services	\$28.2 m
• Categorical Allotments	\$218.5 m	Supplies and Materials	\$22.6 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$137.4 m		
• Dollar Allotments	\$114.0 m		
Other State Allocations for Current Operations	\$11.2 m		
State Allocations Restricted to Capital Outlays	\$0.5 m		
Local Sources 34%	\$740.6 m	The local budget pays for:	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	\$507.2 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$650.1 m	Purchased Services	\$87.7 m
• Fund Balance Appropriation	\$25.2 m	Transfers to Charter Schools	\$61.2 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$8.5 m	Supplies and Materials	\$43.5 m
• Investment Interest	\$2.7 m	Utilities	\$40.5 m
• Fines and Forfeitures	\$2.7 m	Capital Outlay	\$0.5 m
• Tuition and Parking Fees	\$1.7 m		
• E-Rate	\$1.0 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Rebates	\$0.3 m		
• Cellular Lease	\$0.3 m		
• Disposition of Fixed Assets	\$0.1 m		
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$25.0 m		
• Community Schools	\$10.1 m		
• Tuition Programs (Before/After School Care, Pre-School, Project Enlightenment, and Summer Immersion Program)	\$6.5 m		
Local Grants/Contracts/Donations	\$6.4 m		
Federal Sources 12%	\$249.2 m	The federal budget pays for:	
Federal Grants routed through NCDPI	\$92.6 m	Salaries and Benefits	\$150.7 m
Federal Grants routed through NCDPI - COVID-19	\$91.7 m	Purchased Services	\$57.9 m
Commodities (turkey, beef, cheese)	\$36.9 m	Supplies and Materials	\$40.0 m
Medicaid	\$15.1 m	Capital Outlay	\$0.6 m
Direct Federal Grants	\$12.5 m		
ROTC	\$0.4 m		

Most of the school system's funding, 88 percent, goes directly to WCPSS schools. Facilities and Operations, which includes child nutrition services, student transportation services, school building maintenance, operations, and utilities makes up 4 percent of the total, and directly supports the district's schools and students. Three percent of funds received by WCPSS is not available for its use and must be paid to Charter Schools. The remaining 5 percent is made up of support services including Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology Services, and other central support areas.

Operating Budget: \$2,145,397,262



*Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents over 9% of the local funds due to charter schools.

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$2.1 billion. This budget provides resources for over 10,000 teachers, teaching 159,000 students in 197 different schools.

Public education is a human-resource-intensive business with 82 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 10 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 3 percent on transfers to charter schools.

Operating Revenue

State Sources	\$ 1,155,638,146
Local Sources	740,599,142
Federal Sources	249,159,974
Total	\$ 2,145,397,262

Operating Expenditures

Salaries and Benefits	\$ 1,762,803,044	82%
Purchased Services	214,219,792	10%
Supplies and Materials	105,986,817	5%
Capital Outlay	1,192,725	<1%
Transfers to Charter Schools	61,194,884	3%
Total	\$ 2,145,397,262	100%

STATE FUNDING

The NC Constitution mandates the General Assembly to adopt a two-year balanced state budget in odd-numbered years, when lawmakers are required by the Constitution to convene. The NC General Assembly began their long session on January 11, 2023.

The NC Constitution requires the governor to periodically give the General Assembly "information on the affairs of the state," (i.e. [State of the State address](#)). Governor Cooper delivered his address on March 6, 2023. This was the informal start of the budget process. Governor Cooper released his [Proposed Budget](#) on March 15, 2023.

On March 8, 2023, leaders in the NC House and Senate agreed on a budget target amount for the 2023-24 budget. The targeted increase for the biennium will be 6.5 percent the first year and 3.75 percent the second year. The legislature now prepares its budget proposal. The House will release its budget first this year. The Senate will follow with their budget proposal. After both chambers pass their version of the budget, "conferees" are appointed to work out the differences. Legislative leadership may continue negotiations with the Governor during this time.

Once conferees come to an agreement, they will share the negotiated budget to be voted on by legislators in each chamber. The final budget package is then sent to the Governor to sign into law or veto within 10 days. If vetoed and the legislature has a supermajority, the Governor's veto may be overridden and the bill may become law without his signature.

State Revenue

State Public School Fund	\$ 1,143,928,703
Other Allocations for Current Operations	11,196,043
LEA Financed Purchase of School Buses	513,400
Total	\$ 1,155,638,146

State Expenditures

54% of the Operating Budget

Salaries and Benefits	\$ 1,104,856,800	96%
Purchased Services	28,177,467	2%
Supplies and Materials	22,577,636	2%
Capital Outlay	26,243	<1%
Total	\$ 1,155,638,146	100%

WCPSS developed the 2023-24 proposed budget based on the following assumptions and estimates an increase of \$46.5 million in state funding.

State will provide pay increases	\$ 27.8 m
Employer matching retirement and hospitalization insurance rates will increase	19.1 m
State will provide resources for student membership changes	4.2 m
Changes in carryover funds and categorical allotments	(4.6 m)
	\$ 46.5 m

Budget at a Glance

LOCAL FUNDING

Local sources support 34 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, Child Nutrition Services (CNS) sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue

County Appropriation	\$ 650,094,842
Tuition and Fees	18,352,328
Child Nutrition Sales	25,010,477
Local Sources - Unrestricted	6,827,214
Local Sources - Restricted	15,114,281
Fund Balance Appropriated	25,200,000
Total	\$ 740,599,142

Local Expenditures 34% of the Operating Budget

Salaries and Benefits	\$ 507,231,620	68%
Purchased Services	128,174,837	17%
Supplies and Materials	43,468,769	6%
Capital Outlay	529,032	<1%
Transfers to Charter Schools	61,194,884	8%
Total	\$ 740,599,142	100%

Multiple Enterprise Funds

Multiple enterprise funds such as CNS, before and after school care, and community schools depend on fees from students and community participation. Although there was a significant decrease in those programs during the pandemic, the programs have now returned to pre-pandemic operations. CNS included a fee increase for 2023-24 when preparing their estimated budget.

Indirect Cost

WCPSS collects indirect costs to support the local budget from enterprise and grant funds. As one-time federal grants increased during the pandemic, indirect cost revenues also increased. Now that the one-time federal grants are ending, WCPSS will have decreasing indirect cost revenues. The proposed budget includes an estimated decrease of \$500,000 for 2023-24.

County Appropriation

The county appropriation is the largest local source of funding in the WCPSS budget. It supports 30 percent of the school system's operating budget. The WCPSS superintendent and the Wake County manager communicate regularly regarding the operating budget of the school system and county. The Wake County Board of Education requests county funding from the Wake County commissioners each year. County staff and commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. The amount is typically different than the amount requested. The school board then must reconcile the difference by adjusting budget priorities. The Wake County Board of Education requests an increase of \$55.8 million for 2023-24 for a total county appropriation of \$650.1 million. The majority of the increase is for continued improvement to employee compensation and matching benefits.

County Appropriation - Employee Compensation and Employer Matching Benefits

Employee compensation increases recommended in the superintendent's budget account for \$25.8 million of the local increase. Estimated increases to employer matching retirement and hospitalization insurance are \$5.2 million of the local increase. The local budget pays salary and benefits for locally funded staff, as well as supplementary pay for certified staff on state funding, and dental insurance for all state and local employees.

County Appropriation - Priority Areas

In addition to the employee compensation priority area, the budget includes an increase in local funds for additional behavioral health supports resources. The superintendent recommends pausing on adding resources for the maintenance and operations and instructional support technicians priority areas in order to begin transitioning recurring base budget costs from one-time federal funding to local funding. This is year one of a two-year plan to transition costs from pandemic funding. The multi-year implementation for these two priority areas will resume the following year.

Budget at a Glance

	2022-23	Proposed 2023-24	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 593,317,101	\$ 649,149,627	\$ 55,832,526	
Crossroads Lease	935,944	945,215	9,271	
	<u><u>\$ 594,253,045</u></u>	<u><u>\$ 650,094,842</u></u>	<u><u>\$ 55,841,797</u></u>	9%
Student Membership				
WCPSS	158,412	159,051	639	<1%
Charter Schools	16,900	17,233	333	2%
	<u><u>175,312</u></u>	<u><u>176,284</u></u>	<u><u>972</u></u>	1%
Allocation Per Student	\$ 3,390	\$ 3,688	\$ 298	9%

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

Changes in revenues supporting local expenditures (pages 51-53)

Tuition and Fees	\$ 145,282
Child Nutrition	2,234,807
Local Unrestricted Revenues	(1,621,217)
Local Restricted Revenues	(847,136)
Positions Funded by Individual School Accounts	(785,198)
	<u><u>\$ (873,462)</u></u>

Decreases in fund balance appropriated for the local budget (pages 53)

Beginning appropriated fund balance	\$ (2,774,214)
Mid-year appropriations of fund balance for one-time costs	(15,367,147)
	<u><u>\$ (18,141,361)</u></u>

Changes in local expenditures (pages 18 and 19)

Employee Compensation	\$ 25,804,017
Legislative Impact	9,142,590
New Schools and School Changes	208,969
Student Membership Changes	827,390
Program Continuity	3,552,449
Increasing Property Costs	122,333
Removal of Prior Year One-time Costs	(17,307,683)
Program Reduction, Elimination, or Savings	(2,363,058)
Priority Areas - Multi-Year Plan	14,664,017
New or Expanding Program	1,477,235
Changes to Grants, Donations, and Fees	978,987
Grants, Donations, and Fees Ending	(280,272)
	<u><u>\$ 36,826,974</u></u>

Equals change in county appropriation (page 50)	<u><u>\$ 55,841,797</u></u>
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Budget at a Glance

FEDERAL FUNDING

The federal government's budget runs from October 1 through September 30 of the next year. The work begins in the executive branch the year before the budget is to go into effect. Federal agencies create budget requests and submit them to the White House Office of Management and Budget (OMB). OMB refers to the agency requests as it develops the president's budget proposal. The president submits his budget proposal to Congress early the next year. On March 9, 2023, President Biden released his Budget of the US Government for Fiscal Year 2024.

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

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

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

This proposed budget includes projections for grant awards for 2023-24, including an estimate of carryover amounts.

Federal Revenue		Federal Expenditures 12% of the Operating Budget		
Restricted Grants (Received through NCDPI)	\$ 92,585,338	Salaries and Benefits	\$ 150,714,624	60%
Restricted Grants (Received through NCDPI) - COVID-19	91,724,239	Purchased Services	57,867,488	23%
Restricted Grants (Received Directly)	27,590,082	Supplies and Materials	39,940,412	16%
USDA Grants	36,860,315	Capital Outlay	637,450	<1%
ROTC	400,000	Total	\$ 249,159,974	100%
Total	\$ 249,159,974			

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

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

	CARES Act			CRRSA Act	ARP Act
	CRF	ESSER I	GEER	ESSER II	ESSER III
WCPSS Total	*\$50.7 m	\$27.5 m	\$5.3 m	\$106.1 m	\$247.5 m
Spending Deadline	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 at [Pandemic Relief Funds](#) on the WCPSS website.

One-time funding due to COVID-19 increased WCPSS's federal funding significantly. The federal dollars represent 12 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, 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 WCPSS employees 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. 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, 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. The following outlines a breakdown of the total amount of additional local dollars invested in increasing non-certified employee compensation over the previous year:

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
- \$5,000 retention and recognition bonuses (paid November 2021, January 2022, May 2022, and November 2022)

Priority Areas

2022-23 - \$21,694,000

- \$16 per hour minimum
- 25 cent step differential and 40 cent grade differential to address compression

Proposed July 1, 2023 - \$10,000,000

- Graded staff receive greater of \$17 per hour minimum or 4 percent increase (1 percent beyond state-legislated increase)
- 25 cent step differential and 40 cent grade differential
- 1.5 percent beyond state-legislated 3 percent increase for administrative, technology band, and Superintendent's Leadership Team (SLT) for a total of a 4.5 percent increase

Multi-Year Plan	
Actual	
2019-20	\$ 7,700,000
2020-21	\$ 1,568,000
2021-22	\$ 23,300,000
2022-23	\$ 21,694,000
Proposed	
2023-24*	\$ 10,000,000
2024-25*	\$ 12,000,000
Total	\$ 76,262,000

*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 and a minimum overall increase of 4 percent for non-certified staff and 4.5 percent for administrative, technology band, and SLT.

Priority Areas

INSTRUCTIONAL SUPPORT TECHNICIANS

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.

WCPSS created a multi-year phase-in plan to support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven IST positions were added. In 2021-22 and 2022-23, 10 IST positions were added.

WCPSS used federal Elementary and Secondary School Emergency Relief (ESSER) II resources in 2021-22 to support the phase-in plan. ESSER II funds are expected to be expended by June 30, 2023.

The proposed budget includes an adjustment to move 120 IST Months of Employment (MOE) from ESSER II funding to the recurring operating budget. WCPSS will not add new IST positions in 2023-24. The plan will resume in 2024-25.

Multi-Year Plan						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
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
2022-23	120.00	\$ 960,237			120.00	\$ 960,237
Proposed						
2023-24	120.00	\$ 861,022	(120.00)	(865,204)	-	\$ (4,182)
2024-25	120.00	\$ 980,511			120.00	\$ 980,511
2025-26	120.00	\$ 980,511			120.00	\$ 980,511
Total	648.00	\$ 5,000,292	-	\$ 4,574	648.00	\$ 5,004,866

Priority Areas

BEHAVIORAL HEALTH SUPPORTS

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

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

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.

2021-22 Data

504	6,077	Behavior Incidents	66,817
Homelessness	4,747	In School Suspensions	25,422
Suicide Screenings	4,119	Short-Term Suspensions	11,347
Child Protective Services (CPS) Referrals	1,540	Long-Term Suspensions/Expulsions	3/5
Self-Injury	675	ACE Referrals	781
Foster Care Placement	515	Mental Health Referrals	428

School Physical Health 2020-21

Medical Care Plans	18,865	Medications	2,132
Chronic Health Conditions	17,009	Invasive Procedures	149

This is now an eight-year plan for expanding behavioral health supports. WCPSS used one-time federal funds in 2020-21, 2021-22, and 2022-23 to support behavioral health positions. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

For 2023-24, 250 Months of Employment (MOE) are needed to maintain the needs-based allotment formula at the K-5 level and stabilize positions at high needs middle schools.

Multi-Year Plan

	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
Actual								
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
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
Proposed								
2023-24			250	\$ 2.0 m			250	\$ 2.0 m
2024-25			786	\$ 6.0 m			786	\$ 6.0 m
2025-26			1,064	\$ 8.0 m			1,064	\$ 8.0 m
2026-27			1,063	\$ 8.0 m			1,063	\$ 8.0 m
Total	270	\$ 1.7 m	3,249	\$ 24.9 m	1,421	\$ 11.2 m	4,940	\$ 37.8 m

Priority Areas

MAINTENANCE AND OPERATIONS FORMULA ALIGNMENT

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

WCPSS has a multi-year initiative to adjust the budget for Maintenance and Operations (M&O) to the industry standard based on the Current Replacement Value (CRV). WCPSS is currently funded at 77.6 percent of the industry standard for maintenance, operating capital, and capital improvement project funds. The plan began as a five-year implementation but has extended to an eight-year phase-in.

2022-23 CRV for M&O	\$ 4,417,470,000
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 132,524,100</u>
2022-23 M&O Budget	\$ 102,876,239
Percent of Industry Standard	77.6%
2023-24 CRV for M&O	\$ 4,843,551,000
Times Industry Standard Percentage	3%
Industry Standard for M&O Budgeting	<u>\$ 145,306,530</u>
Less:	
2022-23 M&O Budget	\$ 102,876,239
2023-24 M&O Early Learning Center Funding Request	81,294
2023-24 M&O Lifecycle Increase in Capital Improvement Project	<u>\$ 14,496,371</u>
2023-24 Base Budget Adjusted	<u>\$ 117,453,904</u>
Anticipated Capital Improvement Project Funds	\$ 7,852,626
Equals Local Funds Needed to Reach Industry Standard	<u><u>\$ 20,000,000</u></u>

WCPSS will use \$7.8 million of anticipated capital improvement project funds over the next five years toward industry standard. M&O plans to request \$20 million over three years beginning in 2024-25 to reach industry standard. The proposal for 2023-24 is to transition \$11.8 million of maintenance, utilities, and custodial contract costs from federal funds to the recurring operating budget.

Multi-Year Plan			
	Local	Federal	Total
Actual			
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
2022-23	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
Proposed			
2023-24	\$ 11,763,845	(11,763,845)	\$ -
2024-25	\$ 6,666,667		\$ 6,666,667
2025-26	\$ 6,666,667		\$ 6,666,667
2026-27	\$ 6,666,666		\$ 6,666,666
Total	\$ 36,696,845	\$ (196,845)	\$ 36,500,000

Budget Development

BUDGET PROCESS

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

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

- Employee Compensation
- Legislative Impact
- New Schools and School Changes
- Student Membership Changes
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- Priority Areas - Multi-Year Plan
- 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 2022-23

December 2022	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
December 2022 - January 2023	Each area prepares funding requests and budget projections for the 2023-24 budget.
December 23, 2022	Chief officers submit funding requests and budget projections for the 2023-24 budget.
February 2023	Budget staff provide an unbalanced budget for the superintendent's review.
February 2023 - March 2023	Superintendent and chiefs work sessions to balance the budget.
April 11, 2023	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 25, 2023	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 2, 2023	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2023	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

The following areas of uncertainty could impact costs in the 2023-24 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 school 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 supported these positions for 2021-22 and 2022-23. ESSER III resources will support the positions for 2023-24. Seven million dollars will be needed to continue the positions beyond 2023-24.

Charter Schools

In accordance with General Statute 115C-218.105, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$3.9 million for 2023-24. The actual increase could be different. Approximately ten cents of each dollar of local current expense revenues goes to charters schools.

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

Child Nutrition Services

WCPSS continues to review the status of the child nutrition enterprise budget. Additional reimbursements provided by the federal government for fiscal year 2023 are scheduled to end on June 30, 2023. One-time Supply Chain Assistance funding provided by U.S. Department of Agriculture to help offset extraordinary cost increases in fiscal year 2023 are not expected for fiscal year 2024. There is a potential impact on the local budget if the amount of federal/state 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 Transition

WCPSS received over \$474 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. The proposed budget recommends transitioning \$12.8 million of maintenance and operations, custodial, utility, and technology costs from ESSER to local in 2023-24. The district will need to transition \$20.1 million in 2024-25 for behavioral support and building substitutes. There is \$26.3 million of costs on ESSER supporting intervention services in response to the pandemic. This area was intended as a short-term support through the availability of pandemic funds.

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 percent for approximately 1,873 positions or 18,727 vacant months of employment. If the position fill rate improves over time, it is possible that additional funds may be needed for salaries and benefits.

Legislative Impact

One of the largest areas of uncertainty is the potential impact of decisions made by the General Assembly during the 2023 session. The proposed budget includes estimated legislated salary increases of 3 percent and estimates in the employer contribution requirements for healthcare insurance and employee retirement based upon an average of the past five years. Any differences in salary or rate increases other than those estimated in the proposed budget will impact budget costs. Once the legislature approves a budget for 2023-24, staff will provide the impact on resources.

	Actual 2022-23	Estimated 2023-24	Rate Increase	Percent Increase
Retirement	24.50%	26.25%	1.75%	7%
Hospitalization	\$7,397	\$7,766	\$369	5%

Potential Risks

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

District staff will present the Wake County Board of Education with recommendations to support two new and two revised magnet schools in the 2023 Magnet Schools Assistance Program (MSAP) grant: Wendell Middle School, East Wake High School, Zebulon Magnet Elementary, and Zebulon Magnet Middle. These schools will be included in the United States Department of Education Magnet Schools Assistance 2023 grant application. The potential risk pending grant funding is \$0.7 million.

Projected Student Membership

The proposed budget is based on a projected student membership of 159,051 for WCPSS and 17,233 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

	2022-23	2023-24	Difference
WCPSS Student Membership	158,412	159,051	639
Charter Student Membership	16,900	17,233	333
	175,312	176,284	972

Targeted Enrollment

The proposed budget includes a budget reduction to remove Targeted Enrollment resources from the recurring base budget. Since these are one-time resources each year, they will be provided through a special projects reserve and appropriation from fund balance. Targeted Enrollment are months of employment for one-time allocations beyond formula to schools to assist with class size issues, track issues, leave issues, and pay for planning necessary for classroom coverage. WCPSS will likely reserve up to \$6 million in fund balance for appropriation for this use.

Technology Replenishment

To continue providing relevant and up-to-date technology to students, staff, and classrooms, the devices and equipment must be replaced on a regular multi-year cycle. The approximately \$25 million available for student and staff devices and classroom technology provided by Capital Improvement Program (CIP) falls short of the \$39 million need to maintain these cycles identified by Technology Services and the CIP core team.

Transportation

The 2022-23 formula is the first year since the start of the COVID pandemic where public school units have 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 2023-24 NCDPI allotment of funds is less than in fiscal year 2022-23. An increase in bus repair parts (along with associated bus maintenance contracts) over 2022-23 costs are estimated at \$2 million, while fuel costs also remain elevated over prior bulk purchase pricing. Additionally, current base budget will be reduced by \$3.7 million for 2023-24. These are also additional budgetary risks for 2023-24 based on the base budget reduction should the department see gains in filled bus driver positions, safety assistant positions, mechanic positions, and contract driver positions.

Utilities

The proposed budget does not include an increase for rising electricity costs. Utility rates may increase by 11 percent. There is a potential cost of \$3.2 million.

Membership Data

The projected number of students for the Wake County Public School System for 2023-24 is 159,051. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

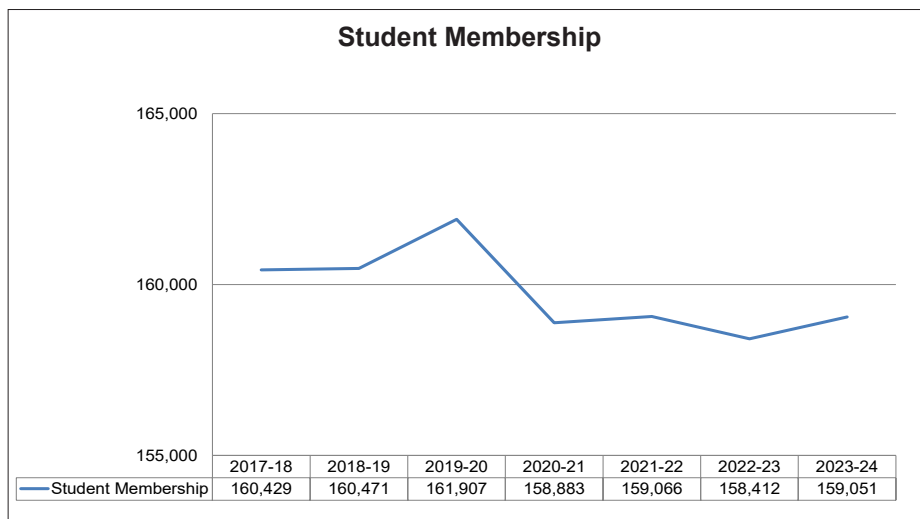
K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
K - 5	73,953	72,760	72,965	69,188	69,000	68,478	69,920
6 - 8	36,616	37,732	38,290	37,969	37,295	36,566	35,808
9 - 12	49,860	49,979	50,652	51,726	52,771	53,368	53,323
Total	160,429	160,471	161,907	158,883*	159,066*	158,412	159,051

*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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
K - 5	(619)	(1,193)	205	(3,777)	(188)	(522)	1,442
6 - 8	694	1,116	558	(321)	(674)	(729)	(758)
9 - 12	805	119	673	1,074	1,045	597	(45)
Total	880	42	1,436	(3,024)	183	654	639

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
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	19,054	17,365

2023-24	
Student Membership Projection By Grade	
K	11,728
1	12,199
2	11,776
3	11,248
4	11,543
5	11,426
6	11,624
7	11,908
8	12,276
9	14,554
10	13,588
11	13,115
12	12,066
	159,051



School Data

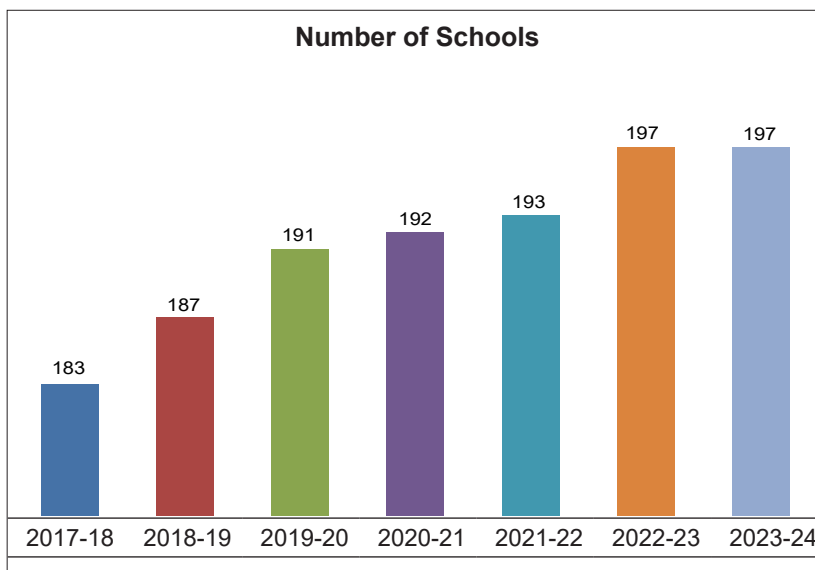
2023-24

New Schools and School Changes
2023-24
No New Schools
Willow Spring High adds Grade 12
New School in 2024-25
Woods Creek Elementary

Square Footage			
	Maintained	Custodial	Utilities
2022-23	27,196,956	27,323,758	27,242,807
Increase	22,265	22,265	22,265
2023-24	27,219,221	27,346,023	27,265,072

Acreage	
2022-23	5,192
Increase	0
2023-24	5,192

Number of Schools by Calendar	
Traditional	
Elementary	79
Middle	27
High	28
K-8 Academy	1
Total	135
Year-Round Schools Operating on Track 4	
Elementary	13
Middle	3
Total	16
Year-Round Schools	
Elementary	24
Middle	8
Total	32
Modified	
Elementary	3
Middle	3
High	1
Total	7
Early College Calendar	
High	5
6-12 Academy	2
Total	7
Total	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 2021-22 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 2019-20 was the U.S. Census Bureau which used fall 2019 membership for the enrollment data.

WCPSS ranks 113 and 91 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) 2021-22

School System	Final Average Daily Membership	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	157,849	\$ 6,753	113	\$ 1,554	91	\$ 3,204	16	\$11,511	84
Charlotte-Mecklenburg	139,492	\$ 6,943	108	\$ 1,246	105	\$ 3,124	18	\$11,313	91
Guilford	67,038	\$ 7,148	101	\$ 2,223	42	\$ 3,301	14	\$12,672	51
Forsyth	51,338	\$ 7,110	102	\$ 2,240	39	\$ 3,267	15	\$12,617	54
Cumberland	47,313	\$ 7,458	84	\$ 2,072	48	\$ 2,018	72	\$11,548	80
State	1,357,680	\$ 7,409		\$ 1,767		\$ 2,597		\$11,773	
WCPSS Compared to the State	11.6%	\$ (656)		\$ (213)		\$ 607		\$ (262)	

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

Per pupil spending as of 2019-20 is the most recent data available for national comparisons. The national average for per pupil spending in 2019-20 was \$13,494. The average per pupil spending in North Carolina that same year was \$9,958. WCPSS spent \$9,610 per student; 4 percent less than the state average, and 40 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2019-20*

School System	City	2019-20 Enrollment	Rank by Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	165,267	14	\$ 16,697
Fairfax	Fairfax, VA	188,887	11	\$ 16,085
Prince George's	Upper Marlboro, MD	135,952	18	\$ 15,913
San Diego	San Diego, CA	102,270	27	\$ 14,540
Philadelphia	Philadelphia, PA	130,617	19	\$ 13,616
Gwinnett County	Lawrenceville, GA	180,589	13	\$ 11,327
Dallas	Dallas, TX	153,861	16	\$ 11,097
Shelby	Memphis, TN	113,198	23	\$ 10,812
Charlotte-Mecklenburg	Charlotte, NC	149,845	17	\$ 9,812
Wake County	Cary, NC	163,404	15	\$ 9,610

*This is the most recent national data available.

Source: U.S. Census Bureau website: <https://www.census.gov/data/tables/2020/econ/school-finances/secondary-education-finance.html>

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries	\$ 27,800,000	\$ 25,804,017	\$ -	\$ 53,604,017
LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly	19,100,000	9,142,590	-	28,242,590
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	39,204	208,969	-	248,173
STUDENT MEMBERSHIP CHANGES Increase in student membership	4,187,155	827,390	-	5,014,545
SPECIAL EDUCATION SERVICES Costs for special needs students	-	-	866,863	866,863
PROGRAM CONTINUITY Provide the same level of service as prior year	(1,959,755)	3,552,449	(1,272,907)	319,787
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	122,333	-	122,333
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	-	(17,307,683)	-	(17,307,683)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS Savings due to changes in program	-	(2,363,058)	-	(2,363,058)
PRIORITY AREAS - MULTI-YEAR PLAN Priority needs with multi-year funding plans	-	14,664,017	(12,629,049)	2,034,968
NEW OR EXPANDING PROGRAM Increase the level of service from prior year	-	1,477,235	968,405	2,445,640
CARES ACT - CRF, GEER, ESSER I Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020 includes Coronavirus Relief Fund (CRF), Elementary and Secondary School Emergency Relief Fund (ESSER I), and Governor's Emergency Education Relief Fund (GEER)	-	-	(999,725)	(999,725)
CRRSA - ESSER II Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020 includes ESSER II	-	-	(36,455,933)	(36,455,933)

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
ARP ACT - ESSER III American Rescue Plan (ARP) Act signed into law March 11, 2021 includes ESSER III	\$ -	\$ -	\$(56,282,776)	\$(56,282,776)
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	(1,934,033)	978,987	(24,126,171)	(25,081,217)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(739,867)	(280,272)	-	(1,020,139)
OPERATING BUDGET CHANGES	\$ 46,492,704	\$ 36,826,974	\$(129,931,293)	\$ (46,611,615)

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2023-24.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
EMPLOYEE COMPENSATION					
SYSTEMWIDE					
State-Legislated Salary Increase	69	\$ 27,800,000	\$ 6,100,000	\$ -	\$ 33,900,000
Locally Funded Salary Supplement Increase	70	-	7,650,000	-	7,650,000
Locally Funded Salary Increase - Non-Certified Personnel	71	-	10,000,000	-	10,000,000
Locally Funded Salary Increase - Principals	73	-	430,000	-	430,000
Locally Funded Salary Increase - Occupational and Physical Therapists	74	-	270,000	-	270,000
Extra Duty	75	-	884,000	-	884,000
Women's Wrestling Coach Supplement	76	-	173,017	-	173,017
Instructional Assistants as Substitute Pay Increase	77	-	297,000	-	297,000
		\$ 27,800,000	\$ 25,804,017	\$ -	\$ 53,604,017
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Charter Schools	78	\$ -	\$ 3,942,590	\$ -	\$ 3,942,590
Employer Matching Rate Increases	79	19,100,000	5,200,000	-	24,300,000
		\$ 19,100,000	\$ 9,142,590	\$ -	\$ 28,242,590
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
Assistant Principal	80	\$ -	\$ 108,714	\$ -	\$ 108,714
New Schools - Early Hires and Professional Learning	81	39,204	99,102	-	138,306
ACADEMICS					
Diploma Costs	82	-	903	-	903
Instrument Repair	83	-	250	-	250
		\$ 39,204	\$ 208,969	\$ -	\$ 248,173
STUDENT MEMBERSHIP CHANGES					
SCHOOLS					
Teachers - Regular Classroom	84	\$ 1,339,762	\$ 218,399	\$ -	\$ 1,558,161
Instructional Assistants - Regular Classroom	85	1,437,080	11,155	-	1,448,235
Instructional Supplies	86	2,084	55,505	-	57,589
Non-Instructional Support Personnel	87	43,516	336	-	43,852

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ACADEMICS					
Career Technical Education (CTE) - Program Support Funds	88	\$ (15,701)	\$ -	\$ -	\$ (15,701)
Driver Education State Funding	89	(139,223)	-	-	(139,223)
Limited English Proficiency (LEP) Teachers	90	1,233,722	200,964	-	1,434,686
Program Enhancement Teachers (K-5)	91	281,463	-	-	281,463
Textbooks and Digital Resources - State Funds	92	4,452	-	-	4,452
STUDENT SERVICES					
School Counselors	93	-	341,031	-	341,031
		<u>\$ 4,187,155</u>	<u>\$ 827,390</u>	<u>\$ -</u>	<u>\$ 5,014,545</u>
SPECIAL EDUCATION SERVICES					
SPECIAL EDUCATION					
DeafBlind Intervener I & II	94	\$ -	\$ -	\$ 104,781	\$ 104,781
Departmental Budget Analyst	95	-	-	73,484	73,484
Special Education Instructional Assistants	96	-	-	688,598	688,598
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 866,863</u>	<u>\$ 866,863</u>
PROGRAM CONTINUITY					
CHIEF OF SCHOOLS					
Magnet Months of Employment and Program Support	98	\$ -	\$ 591,511	\$ -	\$ 591,511
MSAP Cornerstone 2017 Months of Employment	100	-	883,832	(1,155,168)	(271,336)
ACADEMICS					
Engagement Review for Reaccreditation for High School	101	-	-	-	-
TECHNOLOGY					
Google G Suite Enterprise for Education Subscription	102	(838,000)	838,000	-	-
Microsoft Licensing	103	(1,121,755)	1,121,755	-	-
Technology Senior Administrator	104		117,351	(117,739)	(388)
		<u>\$ (1,959,755)</u>	<u>\$ 3,552,449</u>	<u>\$ (1,272,907)</u>	<u>\$ 319,787</u>
INCREASING PROPERTY COSTS					
FACILITIES					
Real Estate Leases	105	\$ -	\$ 113,062	\$ -	\$ 113,062
Real Estate Leases: Crossroads I, II, and III	106	-	9,271	-	9,271
		<u>\$ -</u>	<u>\$ 122,333</u>	<u>\$ -</u>	<u>\$ 122,333</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2022-23	107	\$ -	\$ (17,307,683)	\$ -	\$ (17,307,683)
		<u>\$ -</u>	<u>\$ (17,307,683)</u>	<u>\$ -</u>	<u>\$ (17,307,683)</u>
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS					
SYSTEMWIDE					
Targeted Enrollment	110	\$ -	\$ (2,363,058)	\$ -	\$ (2,363,058)
		<u>\$ -</u>	<u>\$ (2,363,058)</u>	<u>\$ -</u>	<u>\$ (2,363,058)</u>
PRIORITY AREAS - MULTI-YEAR PLAN					
STUDENT SERVICES					
Behavioral Health Supports	111	\$ -	\$ 2,039,150	\$ -	\$ 2,039,150
MAINTENANCE AND OPERATIONS					
Maintenance and Operations Formula Alignment	113	-	11,763,845	(11,763,845)	-
TECHNOLOGY					
Instructional Support Technicians	115		861,022	(865,204)	(4,182)
		<u>\$ -</u>	<u>\$ 14,664,017</u>	<u>\$ (12,629,049)</u>	<u>\$ 2,034,968</u>
NEW OR EXPANDING PROGRAM					
CHIEF OF SCHOOLS					
Assistant Principal Months of Employment	116	\$ -	\$ 26,693	\$ -	\$ 26,693
STUDENT SERVICES					
Early Learning Center	117	-	776,310	497,538	1,273,848
Preschool Teachers and Instructional Assistants	118	-	441,528	470,867	912,395
HUMAN RESOURCES					
Senior Administrators for Employee Support and Wellness	119	-	232,704	-	232,704
		<u>\$ -</u>	<u>\$ 1,477,235</u>	<u>\$ 968,405</u>	<u>\$ 2,445,640</u>
CARES ACT - CRF, GEER, ESSER I					
ACADEMIC ADVANCEMENT					
GEER - Supplemental Instructional Services	120	\$ -	\$ -	\$ (270,026)	\$ (270,026)
ESSER I - Exceptional Children Grants	121	-	-	(496,495)	(496,495)
ESSER I - K-12 Emergency Relief Fund	122	-	-	(233,204)	(233,204)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (999,725)</u>	<u>\$ (999,725)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CRRSA - ESSER II					
ACADEMIC ADVANCEMENT					
ESSER II - Competency-Based Assessment	123	\$ -	\$ -	\$ (735,210)	\$ (735,210)
ESSER II - Instructional Support Contract	124	-	-	(701,272)	(701,272)
ESSER II - Summer Career Accelerator Program	125	-	-	(319,865)	(319,865)
ESSER II - Supplemental - K-12 Emergency Relief Fund	126	-	-	(34,699,586)	(34,699,586)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$(36,455,933)</u>	<u>\$(36,455,933)</u>
ARP ACT - ESSER III					
CHIEF OF SCHOOLS					
ESSER III - Educational and Competitive After-School Robotics Grant Program	127	\$ -	\$ -	\$ (120,383)	\$ (120,383)
ACADEMIC ADVANCEMENT					
ESSER III - Career and Technical Education - Hospitality	128	-	-	(462)	(462)
ESSER III - Cyberbullying and Suicide Prevention Grants	129	-	-	(754,155)	(754,155)
ESSER III - District and Regional Support School Improvement/Leadership Grants	130	-	-	(97,484)	(97,484)
ESSER III - Driver Training	131	-	-	(46,587)	(46,587)
ESSER III - Grants for Identification and Location of Missing Students	132	-	-	(210,000)	(210,000)
ESSER III - Homeless II	133	-	-	(136,495)	(136,495)
ESSER III - IDEA 611 Grants to States	134	-	-	(3,850,000)	(3,850,000)
ESSER III - IDEA Preschool Grants	135	-	-	(313,209)	(313,209)
ESSER III - K-12 Emergency Relief Fund	136	-	-	(49,824,287)	(49,824,287)
ESSER III - School Psychologist Grant	137	-	-	(6,846)	(6,846)
ESSER III - STEM Pilot Program	138	-	-	(792,000)	(792,000)
HUMAN RESOURCES					
ESSER III - NBPTS Certification Fee Reimbursement Program	139	-	-	(42,262)	(42,262)
ESSER III - Principal Retention Supplements	140	-	-	(88,606)	(88,606)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$(56,282,776)</u>	<u>\$(56,282,776)</u>
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	141	\$ -	\$ (6,659)	\$ -	\$ (6,659)
Cargill Global Partnership Fund	142	-	(3,303)	-	(3,303)
Hendrick Get Set Go Grant	143	-	(20,000)	-	(20,000)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHIEF OF SCHOOLS					
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	144	\$ -	\$ (52,191)	\$ -	\$ (52,191)
MSAP Cornerstone 2017	145	-	-	(864,510)	(864,510)
MSAP Synergy 2022	146	-	-	1,871,472	1,871,472
Project Nexus	147	-	-	(1,205,010)	(1,205,010)
ACADEMIC ADVANCEMENT					
Title II - Supporting Effective Instruction	148	-	-	(2,143,360)	(2,143,360)
ACADEMICS					
ESEA Title I - Basic Program	149	-	-	900,879	900,879
ESEA Title I - School Improvement	150	-	-	(159,647)	(159,647)
ESEA Title IV - Student Support and Academic Enrichment (Part A)	151	-	-	226,411	226,411
Textbooks State Carryover Funds	152	(1,248,033)	-	-	(1,248,033)
Title III - Language Acquisition	153	-	-	(322,847)	(322,847)
Triangle Community Foundation	154	-	(38,720)	-	(38,720)
United Way Changing Generations/ Pathways to Progress	155	-	(41,074)	-	(41,074)
SPECIAL EDUCATION					
Children with Disabilities - Special Funds	156	(192,624)	-	-	(192,624)
IDEA - Early Intervening Services	157	-	-	(1,229,488)	(1,229,488)
IDEA - Targeted Assistance for Preschool Federal Grant	158	-	-	(20,799)	(20,799)
IDEA Title VI-B Handicapped	159	-	-	(10,300,573)	(10,300,573)
IDEA Title VI-B - Pre-School Handicapped	160	-	-	(45,028)	(45,028)
IDEA VI-B Special Needs Targeted Assistance	161	-	-	7,125	7,125
Medicaid Direct Services Reimbursement Program	162	-	-	(2,872,930)	(2,872,930)
STUDENT SERVICES					
ARPA Community Grant Program	163	-	-	(95,713)	(95,713)
Medicaid Administrative Outreach Program	164	-	-	(769,734)	(769,734)
NC Pre-K	165	-	104,255	-	104,255
Project Enlightenment - Self Support	166	-	(37,739)	-	(37,739)
COMMUNICATIONS					
Community Schools	167	-	470,000	-	470,000
CHILD NUTRITION					
Child Nutrition Services (CNS)	168	-	2,104,061	(7,102,419)	(4,998,358)
HUMAN RESOURCES					
uConfirm	169	-	(18,122)	-	(18,122)
TECHNOLOGY					
E-Rate	170	-	(1,481,521)	-	(1,481,521)
School Technology Fund	171	(493,376)	-	-	(493,376)
		\$ (1,934,033)	\$ 978,987	\$ (24,126,171)	\$ (25,081,217)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	172	\$ -	\$ (31,674)	\$ -	\$ (31,674)
SCHOOLS					
Confucius Institute	172	-	(4,422)	-	(4,422)
CHIEF OF SCHOOLS					
CIU Confucius Classroom	172	-	(37,822)	-	(37,822)
ACADEMICS					
Career Technical Education (CTE) Modernization and Support Grants	172	(80,000)	-	-	(80,000)
Duke Energy Foundation	172	-	(3,000)	-	(3,000)
College Board - AP Summer Institute Scholarships	172	-	(1,259)	-	(1,259)
The Innovation Project/Kellogg Foundation for the Transforming Early Learning by Reimagining School	172	-	(9,660)	-	(9,660)
National Science Foundation Wake Tech CIMI	172	-	(44,752)	-	(44,752)
STUDENT SERVICES					
John Rex Endowment Positive Parenting Expansion	172	-	(27,524)	-	(27,524)
John Rex Endowment SEFEL Expansion Grant	172	-	(87,208)	-	(87,208)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Laura and John Arnold Foundation	172	-	(514)	-	(514)
School Safety Grants	172	(659,867)	-	-	(659,867)
CHILD NUTRITION					
COVID-19 Food Donation	172	-	(7,726)	-	(7,726)
No Kid Hungry	172	-	(24,711)	-	(24,711)
		<u>\$ (739,867)</u>	<u>\$ (280,272)</u>	<u>\$ -</u>	<u>\$ (1,020,139)</u>
OPERATING BUDGET					
OPERATING BUDGET ADJUSTMENTS		<u>\$ 46,492,704</u>	<u>\$ 36,826,974</u>	<u>\$(129,931,293)</u>	<u>\$ (46,611,615)</u>
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	173	\$ -	\$ 32,303,219	\$ -	\$ 32,303,219
		<u>\$ -</u>	<u>\$ 32,303,219</u>	<u>\$ -</u>	<u>\$ 32,303,219</u>
TOTAL BUDGET					
TOTAL BUDGET ADJUSTMENTS		<u>\$ 46,492,704</u>	<u>\$ 69,130,193</u>	<u>\$(129,931,293)</u>	<u>\$ (14,308,396)</u>

Summary of Repurposed Funds

Funding Request Name	Page	Repurposed Funds
STUDENT MEMBERSHIP CHANGES		
ACADEMICS		
Program Enhancement Teacher (K-5)	91	\$ 203,008
Supplies and Materials		(64,027)
Workshop Expenses		(46,749)
Staff Development Substitute Pay		(40,000)
Curriculum Development Pay		(20,000)
Contracted Services		(11,733)
Employer Provided Benefits		(10,890)
Travel Reimbursement		(5,004)
Staff Development Participant Pay		(4,185)
Staff Development Instructor		(420)
		<u>\$ -</u>
PROGRAM CONTINUITY		
CHIEF OF SCHOOLS		
Magnet Months of Employment and Program Support	98	\$ 591,511
Targeted Enrollment	110	(591,511)
MSAP Cornerstone 2017 Months of Employment	100	883,832
Targeted Enrollment	110	(883,832)
ACADEMICS		
Engagement Review for Reaccreditation for High School	101	24,000
Workshop Expenses		(24,000)
		<u>\$ -</u>
PRIORITY AREAS - MULTI-YEAR PLAN		
TECHNOLOGY		
Instructional Support Technicians	115	\$ 861,022
Targeted Enrollment	110	(861,022)
		<u>\$ -</u>
NEW OR EXPANDING PROGRAM		
CHIEF OF SCHOOLS		
Assistant Principal Months of Employment	116	\$ 26,693
Targeted Enrollment	110	(26,693)
		<u>\$ -</u>



ORGANIZATION

Board of Education

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

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

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



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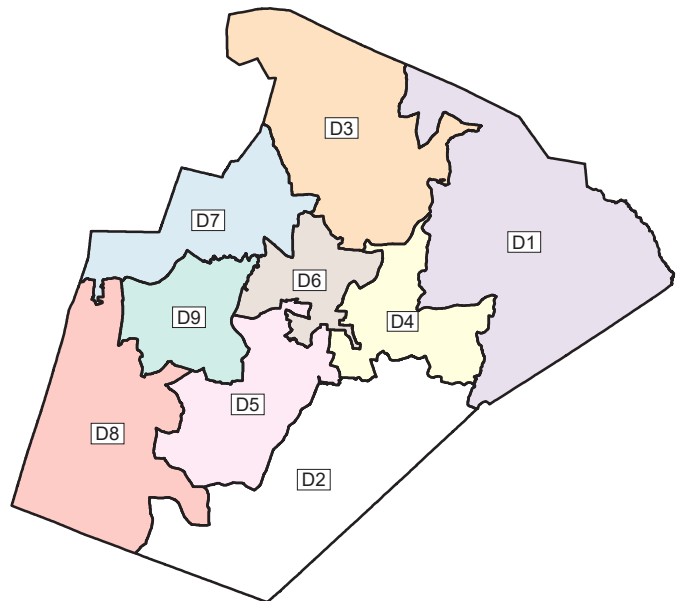


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Board of Education District Map



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

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

Board's 2023 Legislative Agenda

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



HIGH-QUALITY WORKFORCE

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

IMPROVE RECRUITMENT AND RETENTION BY:

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

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

FUND FULL-TIME, PERMANENT SUBSTITUTE TEACHERS

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

FULLY RESTORE THE TEACHING FELLOWS PROGRAM

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



STUDENT WELL-BEING

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

INCREASE INVESTMENTS IN SUPPORT PERSONNEL

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

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

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

MAINTAIN THE EXPANSION OF REDUCED-COST LUNCH BENEFITS FOR STUDENTS

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

INCREASE SCHOOL SAFETY FUNDING

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

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

Board's 2023 Legislative Agenda

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



STUDENT OUTCOMES

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

FULLY FUND THE NEEDS OF STUDENTS WITH DISABILITIES

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

INCREASE FUNDING FOR ACADEMICALLY AND INTELLECTUALLY GIFTED STUDENTS

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

FUND EXTENDED LEARNING OPPORTUNITIES

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

FUND BROADBAND AND TECHNOLOGY SUPPORT PROFESSIONALS

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

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



LEGISLATIVE SUPPORT

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

EXPAND K-3 CLASS SIZE WAIVERS

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

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

ALLOW SCHOOL CALENDAR FLEXIBILITY

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

SUPPORT GUN SAFETY LEGISLATION

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



WCPSS Core Beliefs

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

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

#2 Every student is expected to learn, grow, and succeed while we will eliminate the ability to predict achievement based on socioeconomic status, race, and ethnicity.

#3 Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students.

#4 The Board of Education, superintendent, and all staff, while sustaining best practices, will promote and support a culture of continuous improvement, risk-taking, and innovation that results in a high-performing organization focused on student achievement, well-being, and student agency.

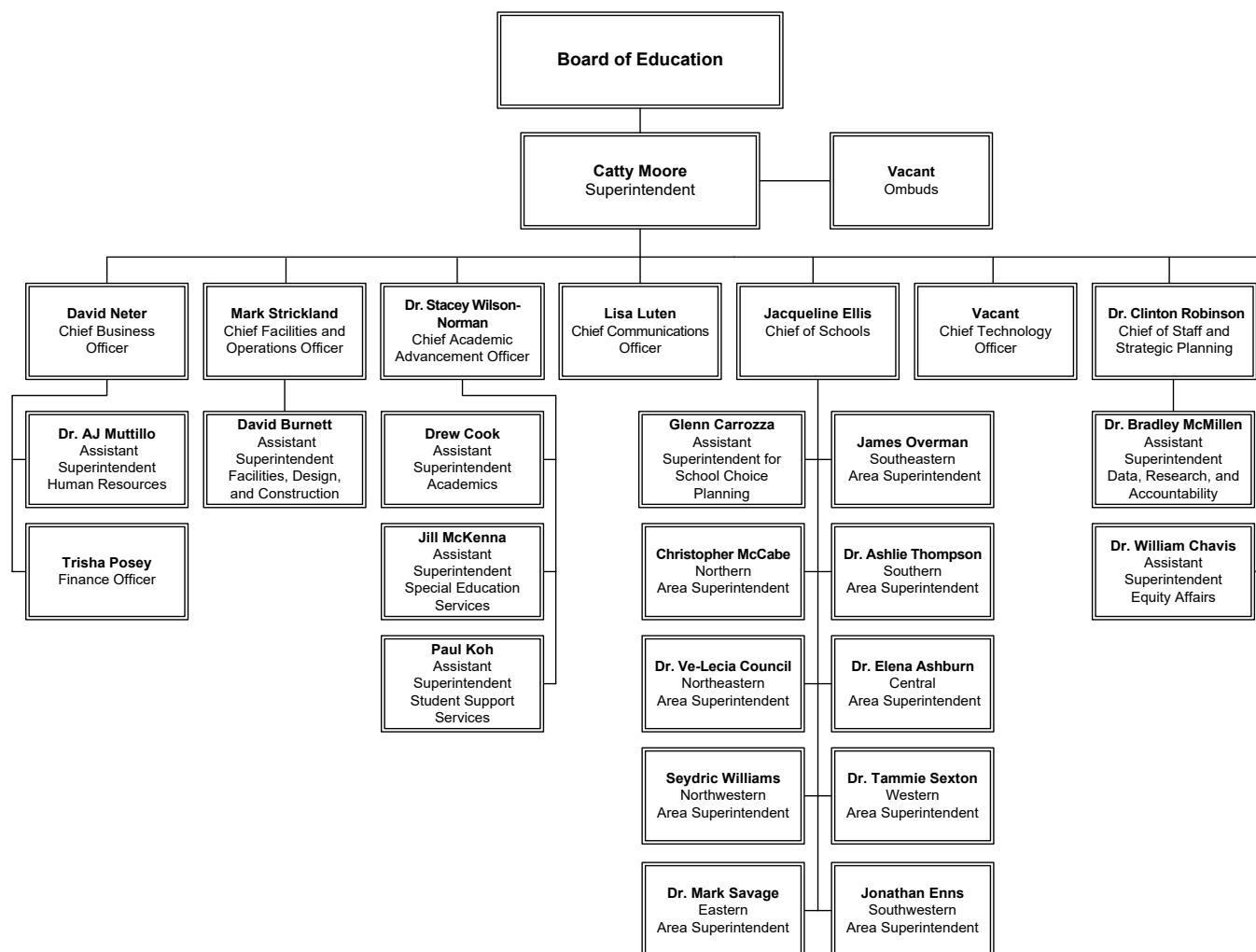
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

#6 The Wake County residents value a strong public school system and will partner to provide the support and resources to fully realize our shared vision, accomplish the mission, and sustain our core beliefs.

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

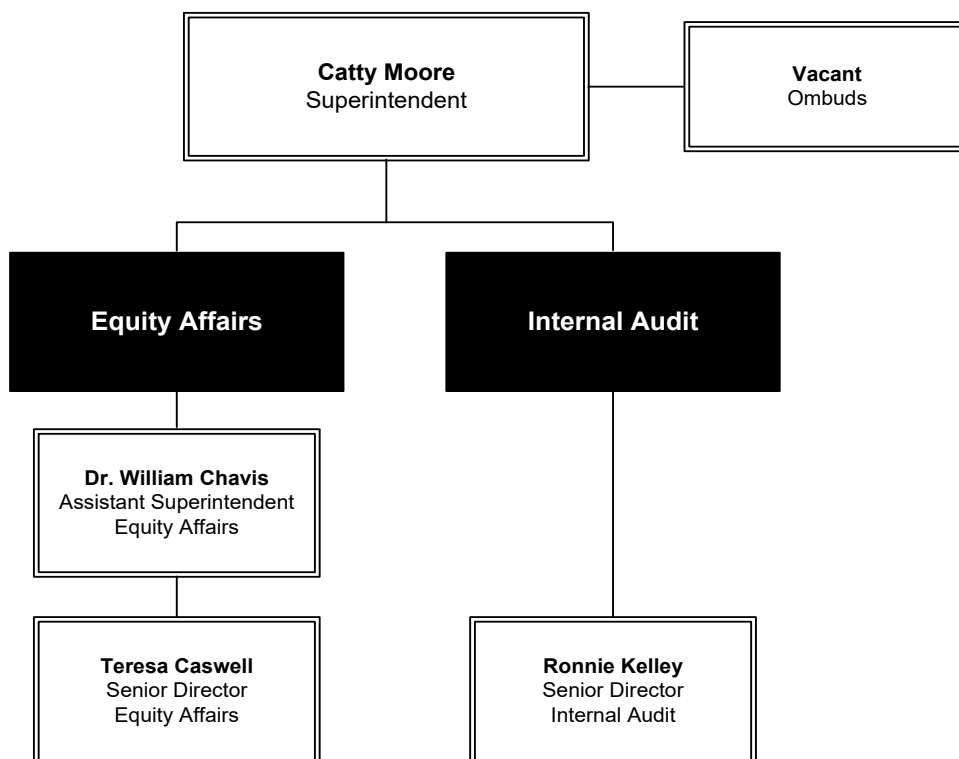
Organization Charts

BOARD OF EDUCATION

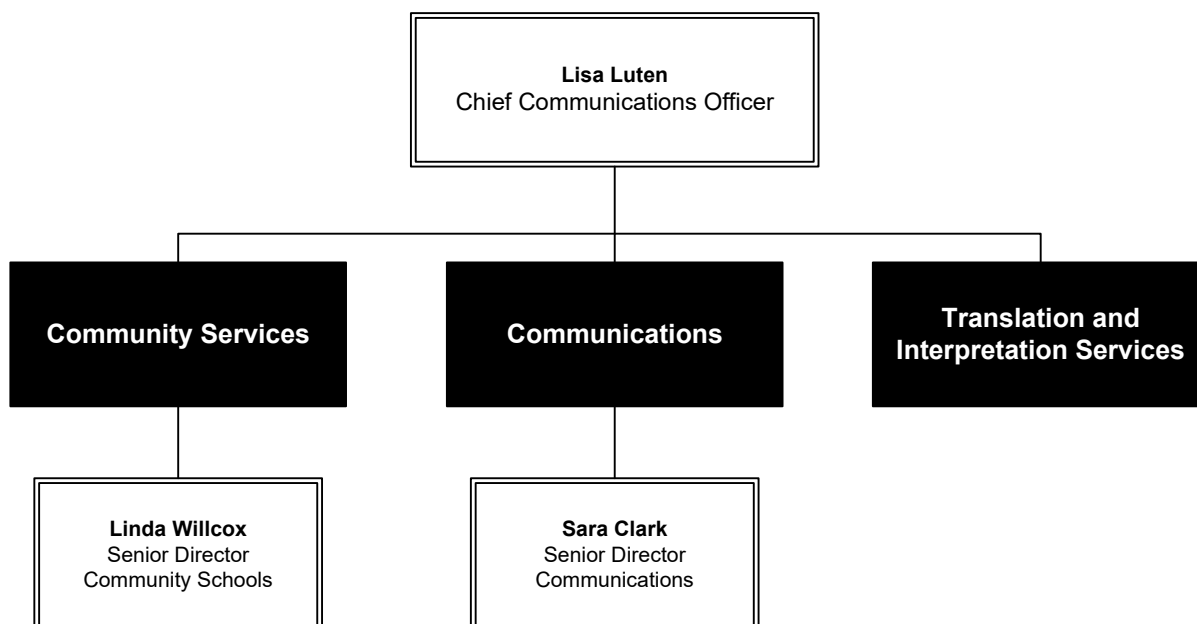


Organization Charts

SUPERINTENDENT'S OFFICE

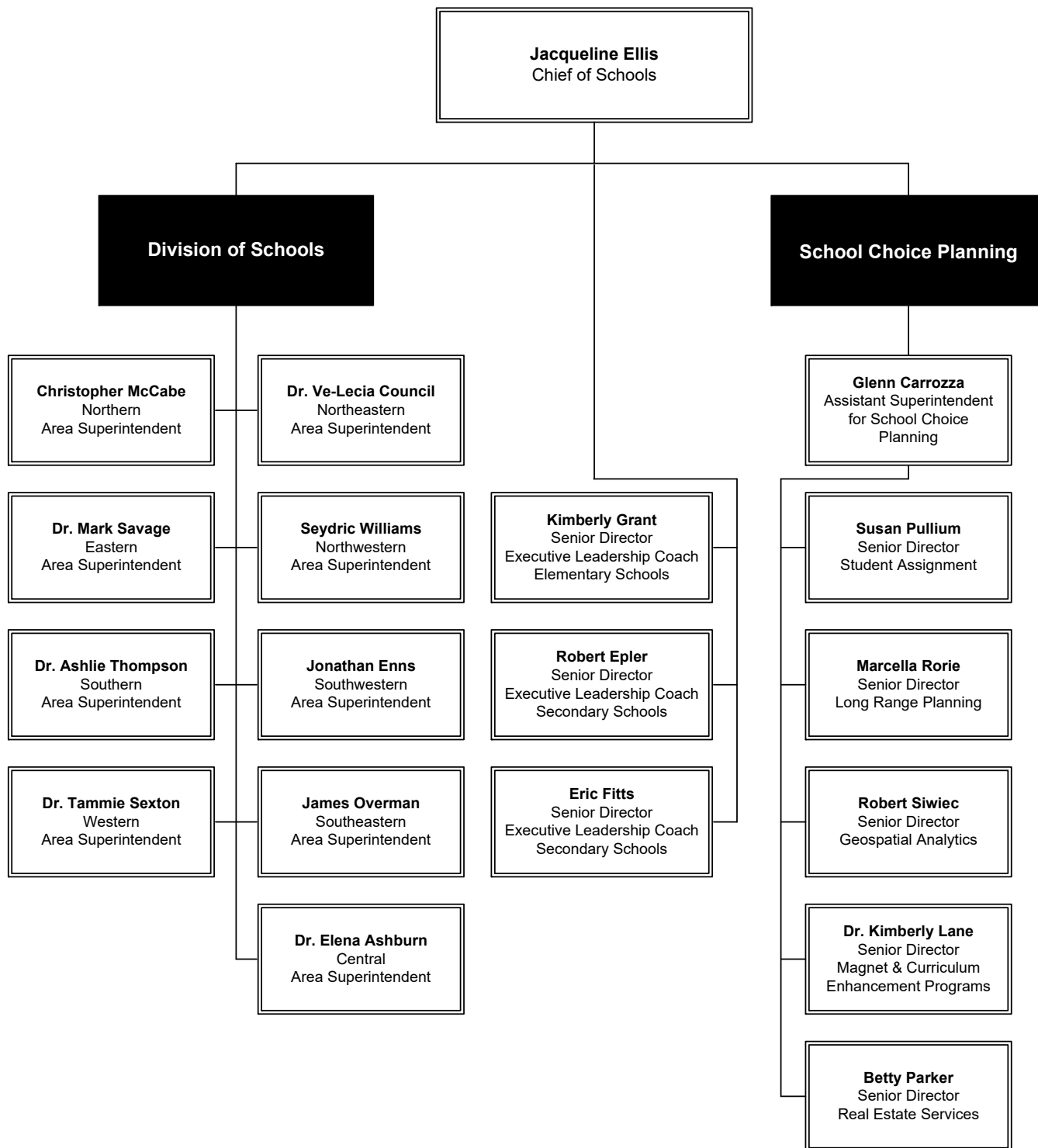


COMMUNICATIONS



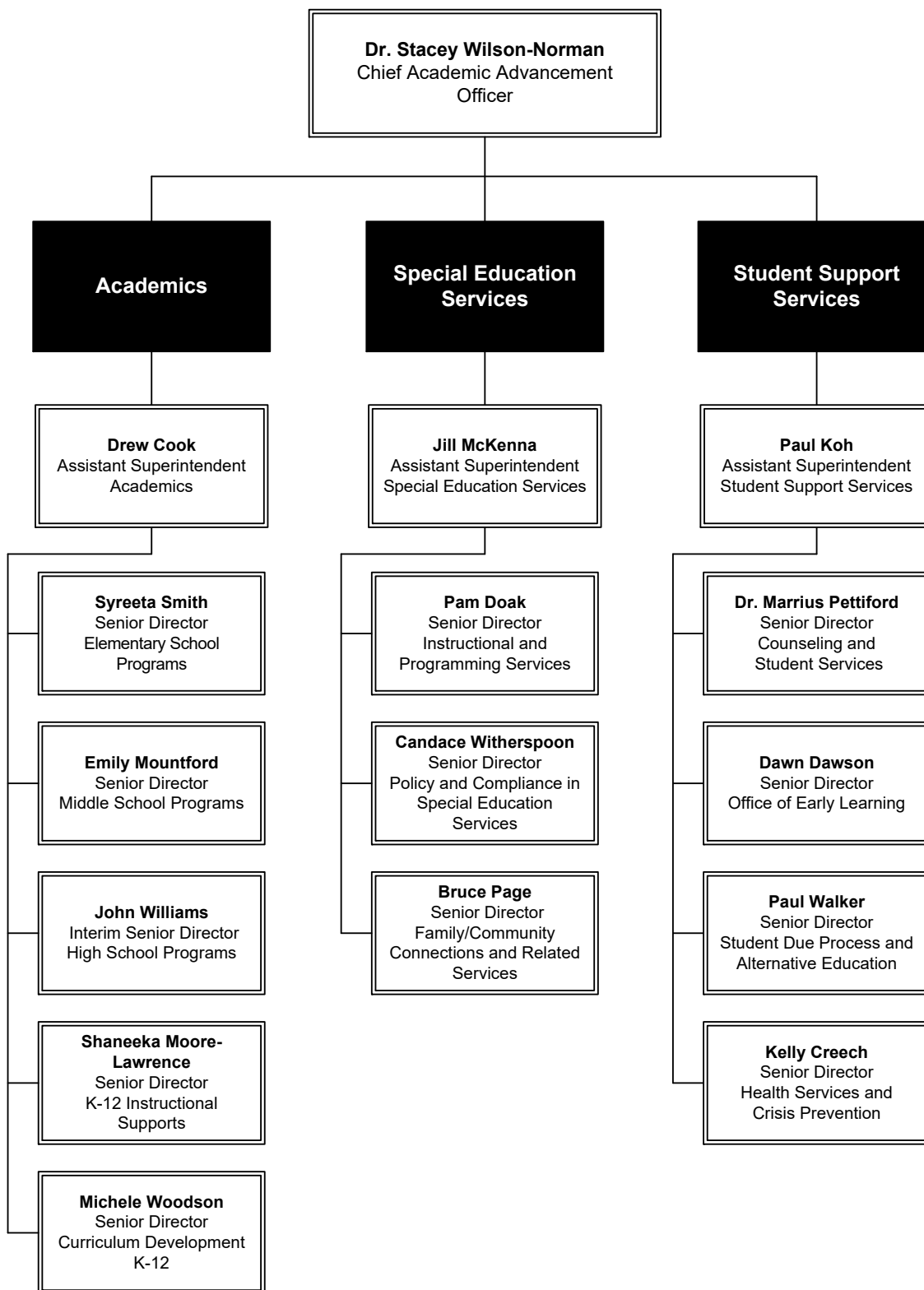
Organization Charts

CHIEF OF SCHOOLS



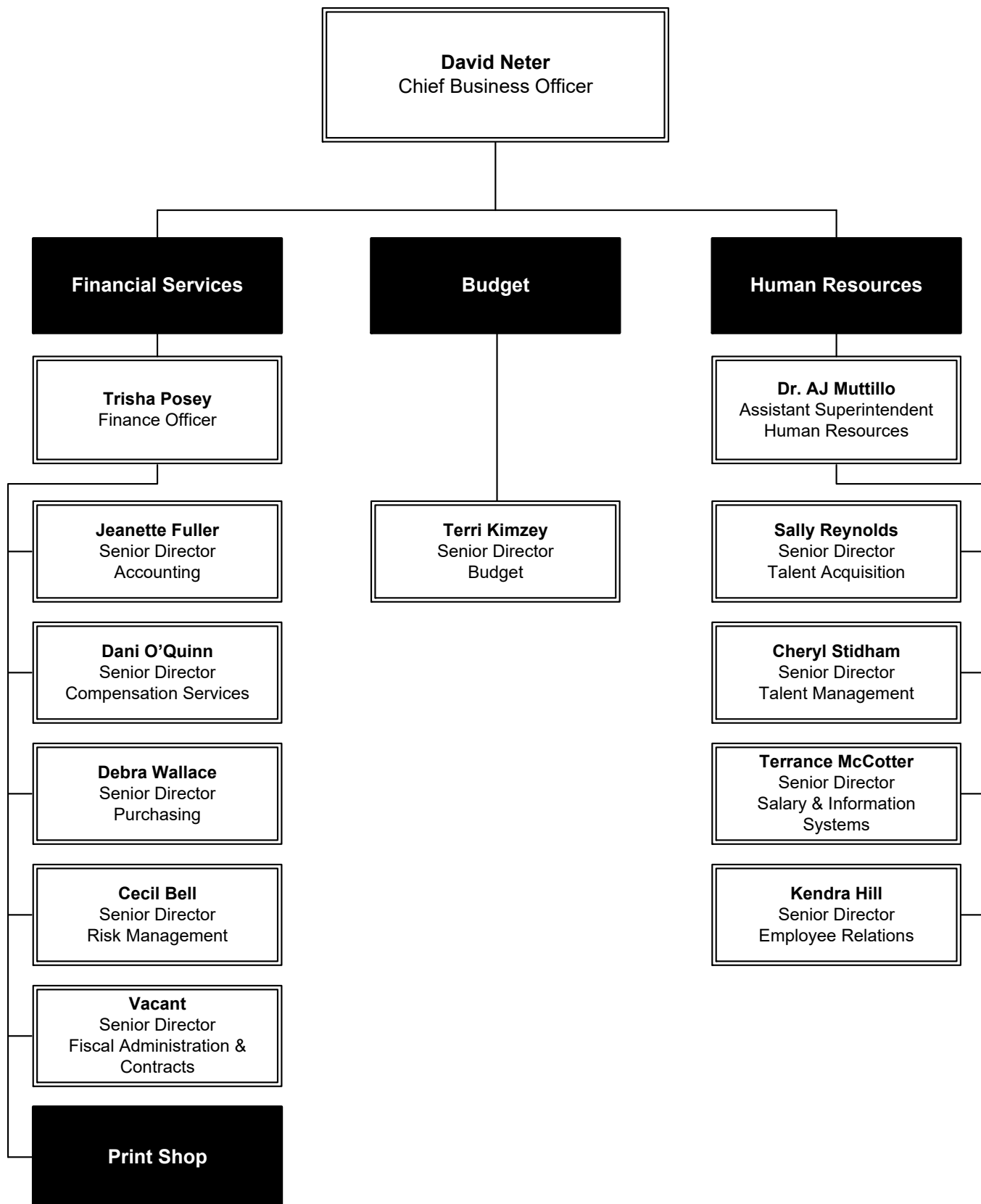
Organization Charts

ACADEMIC ADVANCEMENT



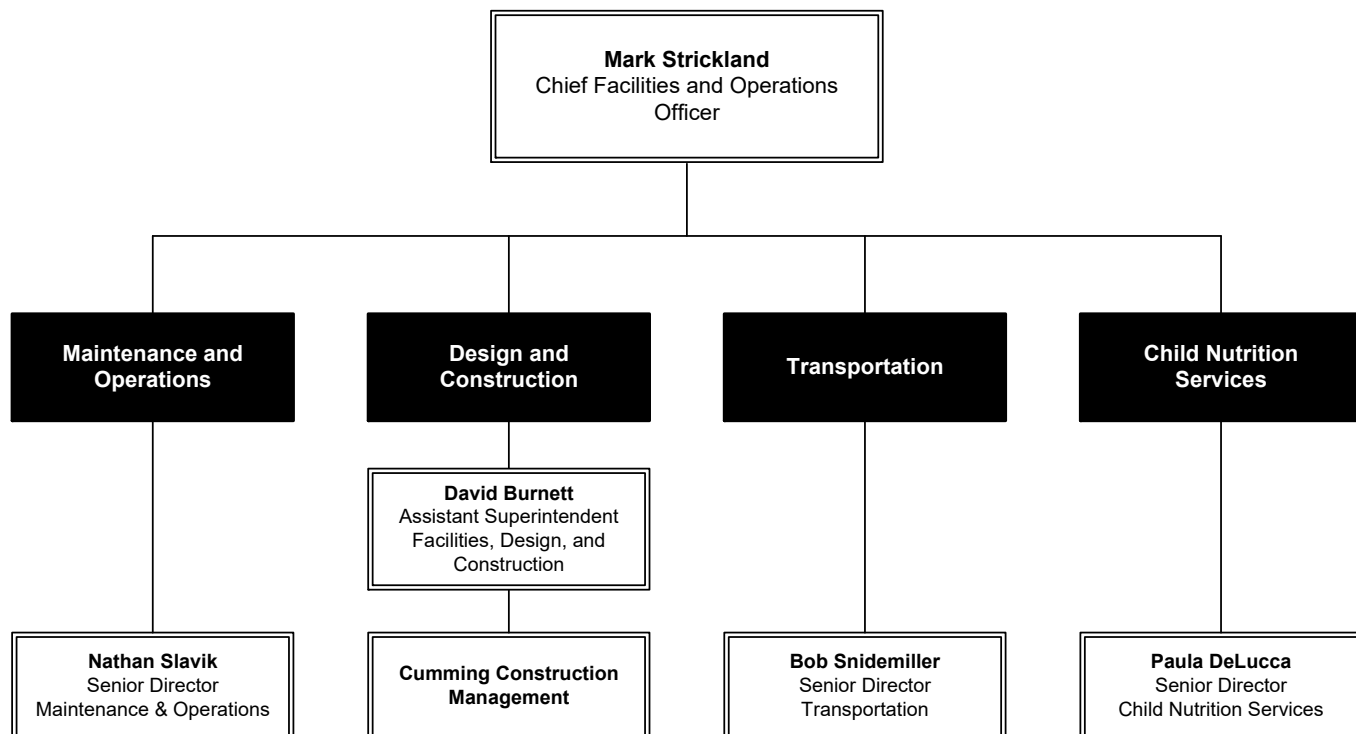
Organization Charts

ADMINISTRATIVE SERVICES

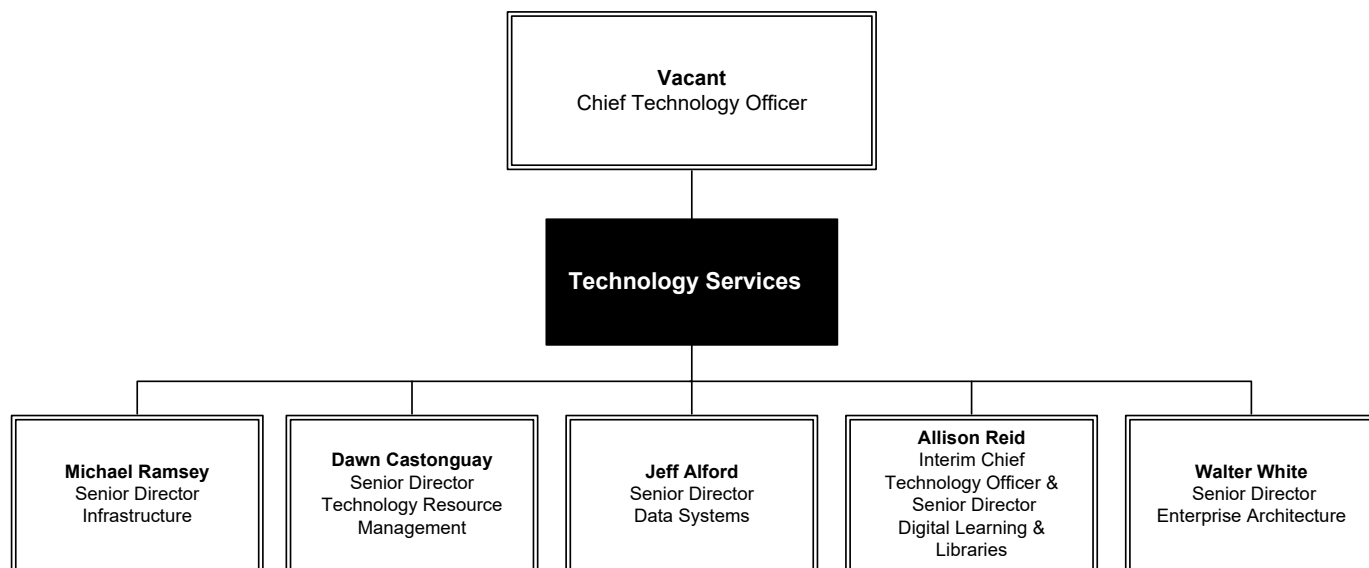


Organization Charts

FACILITIES AND OPERATIONS

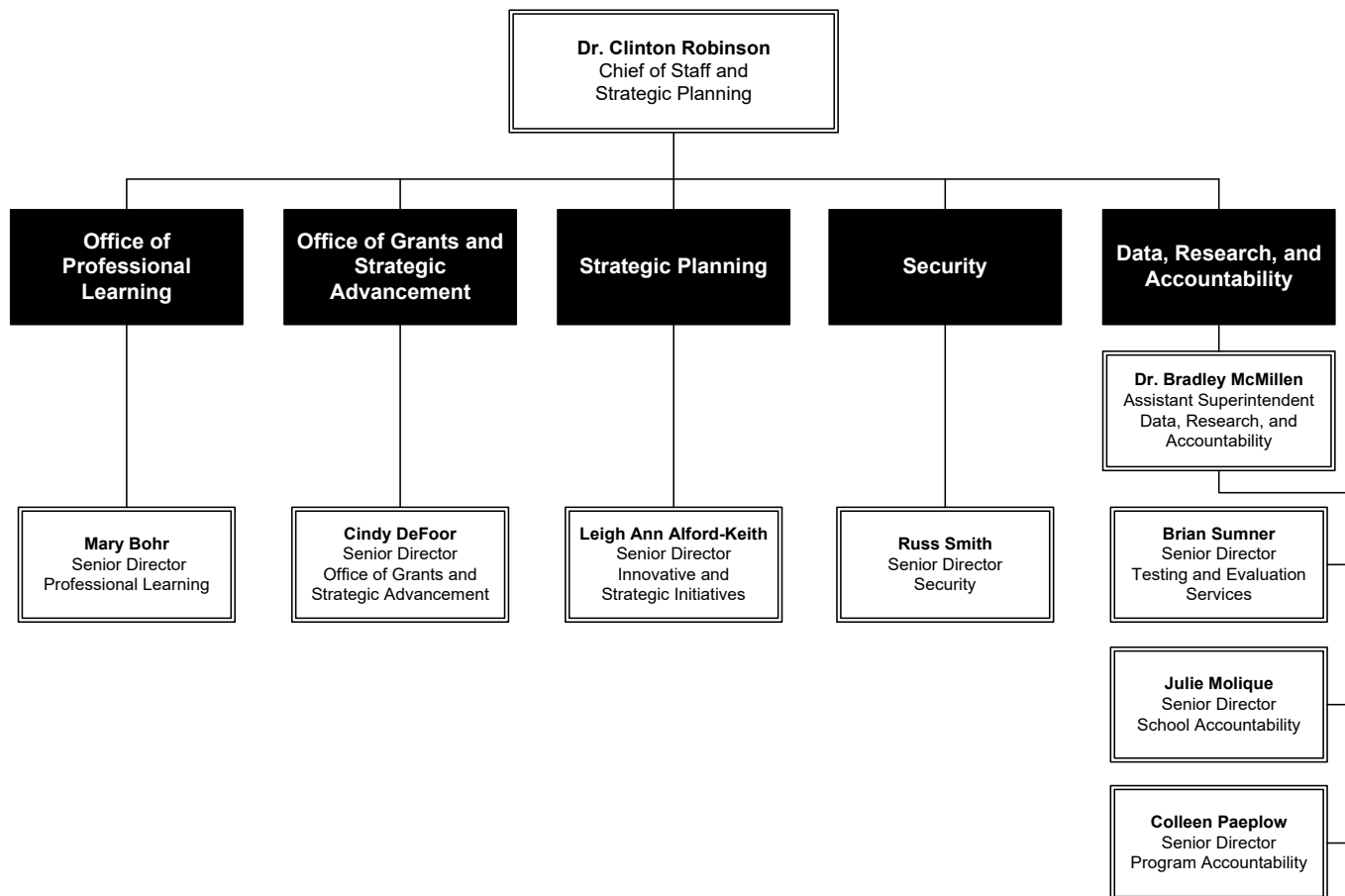


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

We need to maintain good business practices, but we are not a business...

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

WCPSS has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2022. An unmodified audit indicates that, in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

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

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

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2022, is \$46.5 million which represents 8 percent of the 2022-23 county appropriation. Staff requested, and the board approved, Board Policy 8101 be waived to allow the unassigned fund balance in excess of 6 percent be maintained for future use.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2021-22	2022-23	2023-24
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 20,135,556	\$ 27,926,893	\$ 25,200,000
Additional Appropriations	39,648,963	14,779,574	
Current Expense Appropriated Fund Balance	\$ 59,784,519	\$ 42,706,467	\$ 25,200,000
<i>Unassigned Current Expense Fund Balance</i>	\$ 46,547,827		
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 0	\$ 47,321	\$ 0
Additional Appropriations	2,112,078	587,573	
Capital Outlay Appropriated Fund Balance	\$ 2,112,078	\$ 634,894	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 2,605,325		
<u>TOTAL</u>			
Appropriated July 1	\$ 20,135,556	\$ 27,974,214	\$ 25,200,000
Additional Appropriations	41,761,041	15,367,147	
TOTAL APPROPRIATED	\$ 61,896,597	\$ 43,341,361	\$ 25,200,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 49,153,152		
<u>TOTAL</u>			
County Appropriation	\$ 544,205,101	\$ 594,253,045	\$650,094,842
Percent Increase	3%	9%	9%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	8%		



FINANCIAL

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 456,279,386	\$ 481,315,197	\$ 25,035,811	
Instructional Support Personnel - Certified	62,435,878	65,921,570	3,485,692	
Career Technical Education - Months of Employment	51,605,338	54,047,563	2,442,225	
School Building Administration	38,874,303	41,855,752	2,981,449	
K-5 Program Enhancement Teacher	25,799,436	27,273,745	1,474,309	
School Psychologist - Position	3,492,831	3,651,765	158,934	
Subtotal Position Allotments	\$ 638,487,172	\$ 674,065,592	\$ 35,578,420	6%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 60,599,760	\$ 63,867,647	\$ 3,267,887	
Instructional Assistants	42,989,762	46,574,354	3,584,592	
Central Office Administration	3,410,499	3,527,976	117,477	
Classroom Materials/Instructional Supplies/ Equipment	15,000	2,084	(12,916)	
Subtotal Dollar Allotments	\$ 107,015,021	\$ 113,972,061	\$ 6,957,040	7%
Categorical Allotments				
Children with Disabilities	\$ 98,215,837	\$ 102,814,270	\$ 4,598,433	
Transportation of Pupils	63,525,057	65,454,046	1,928,989	
Limited English Proficiency	13,351,075	15,184,928	1,833,853	
Academically or Intellectually Gifted	7,841,707	8,195,261	353,554	
Career Technical Education - Program Support Funds	5,542,661	5,526,960	(15,701)	
Principal and Teacher Performance Bonuses	4,325,378	4,325,378	-	
Literacy Intervention	3,364,158	3,364,158	-	
Driver Training	3,447,762	3,308,539	(139,223)	
Summer Reading Camps	2,114,530	2,114,530	-	
School Technology Fund	4,399,653	1,946,522	(2,453,131)	
Assistant Principal Intern - MSA Students	1,243,196	1,243,196	-	
Cooperative Innovative High Schools (CIHS)	1,231,620	1,231,620	-	
Third Grade Read to Achieve Teacher Bonus	1,177,001	1,177,001	-	
Children with Disabilities - Special Funds	1,083,340	890,716	(192,624)	
At-Risk Student Services/Alternative Programs and Schools	840,739	867,281	26,542	
Transporation Reserve Fund for Homeless and Foster Children	602,361	602,361	-	
Behavioral Support	235,000	235,000	-	
School Safety Grants	659,867	-	(659,867)	
CTE Modernization and Support Grants	80,000	-	(80,000)	
Subtotal Categorical Allotments	\$ 213,280,942	\$ 218,481,767	\$ 5,200,825	2%

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 102,891,736	\$ 102,891,736	\$ -	
Dollars for Certified Personnel Conversions	24,772,335	24,772,335	-	
Non-Contributory Employee Benefits	9,649,446	9,649,446	-	
Highly Qualified NC Teaching Graduate	77,740	77,740	-	
NBPTS Educational Leave	18,026	18,026	-	
Subtotal Unallotted	\$ 137,409,283	\$ 137,409,283	\$ -	0%
Subtotal State Public School Fund	\$ 1,096,192,418	\$ 1,143,928,703	\$ 47,736,285	4%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 6,390,793	\$ 6,390,793	\$ -	
State Textbook Account	5,586,578	4,342,997	(1,243,581)	
State Capital Infrastructure Fund (SCIF)	459,817	459,817	-	
Professional Leave Paid by Outside Agencies	2,436	2,436	-	
Subtotal Other State Allocations for Current Operations	\$ 12,439,624	\$ 11,196,043	\$ (1,243,581)	(10%)
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 513,400	\$ 513,400	\$ -	
Subtotal State Allocations Restricted to Capital Outlays	\$ 513,400	\$ 513,400	\$ -	0%
TOTAL - STATE SOURCES	\$ 1,109,145,442	\$ 1,155,638,146	\$ 46,492,704	4%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 593,317,101	\$ 649,149,627	\$ 55,832,526	
County Funds for Crossroads Lease	935,944	945,215	9,271	
TOTAL - COUNTY APPROPRIATION	\$ 594,253,045	\$ 650,094,842	\$ 55,841,797	9%

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 9,663,884	\$ 10,133,884	\$ 470,000	
Before/After School Care	6,048,241	5,814,602	(233,639)	
Parking Fees	1,700,000	1,700,000	-	
Pre-School	487,753	487,753	-	
Project Enlightenment - Self Support	167,893	130,154	(37,739)	
Summer Immersion Program	37,435	37,435	-	
Regular Tuition	26,000	26,000	-	
Print Shop	22,500	22,500	-	
Summer School Tuition	53,340	-	(53,340)	
Subtotal Tuition and Fees	\$ 18,207,046	\$ 18,352,328	\$ 145,282	1%
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 13,890,422	\$ 14,156,316	\$ 265,894	
Supplemental Sales	7,200,000	8,000,000	800,000	
Breakfast Full Pay	757,000	1,968,267	1,211,267	
Lunch Reduced	358,642	350,000	(8,642)	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	120,000	29,000	
Suppers and Banquets	152,395	71,138	(81,257)	
Catered Breakfast	6,711	25,256	18,545	
Sales - Other	19,500	19,500	-	
Subtotal Sales Revenues - Child Nutrition	\$ 22,775,670	\$ 25,010,477	\$ 2,234,807	10%
Unrestricted				
Interest Earned on Investments	\$ 2,830,296	\$ 2,730,000	\$ (100,296)	
Fines and Forfeitures	2,500,000	2,500,000	-	
E-Rate	2,500,000	1,018,479	(1,481,521)	
Rebates	300,000	300,000	-	
Red Light Camera Fines	150,000	150,000	-	
Donations - Principal/Teacher of the Year	91,758	91,758	-	
Donations - General Operations	68,651	36,977	(31,674)	
Donations - COVID-19 Food Donation	7,726	-	(7,726)	
Subtotal Unrestricted	\$ 8,448,431	\$ 6,827,214	\$ (1,621,217)	(19%)

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
Restricted				
Indirect Cost	\$ 9,000,000	\$ 8,500,000	\$ (500,000)	
NC Pre-K	4,321,719	4,425,974	104,255	
Parents as Teachers - Smart Start	716,123	716,123	-	
Central Carolina Teaching Initiative (CCTI Wake Durham)	408,080	408,080	-	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	255,000	255,000	-	
United Way Changing Generations/Pathways to Progress	151,074	110,000	(41,074)	
Disposition of School Fixed Assets	130,450	100,000	(30,450)	
Positions on Loan	81,414	81,414	-	
uConfirm	83,622	65,500	(18,122)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	111,842	59,651	(52,191)	
Assistant Principal Intern - MSA Students	46,247	46,247	-	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	36,659	30,000	(6,659)	
Triangle Community Foundation	60,000	21,280	(38,720)	
Professional Leave Paid by Outside Agencies	11,270	11,270	-	
Teaching Tolerance Educator Grant	10,000	10,000	-	
James and Devon Brown Charitable Fund	7,387	7,387	-	
Hendrick Get Set Go Grant	25,000	5,000	(20,000)	
Cargill Global Partnership Fund	6,658	3,355	(3,303)	
John Rex Endowment SEFEL Expansion Grant	87,208	-	(87,208)	
National Science Foundation Wake Tech CIMI	44,752	-	(44,752)	
CIU Confucius Classroom	37,822	-	(37,822)	
John Rex Endowment Positive Parenting Expansion	27,524	-	(27,524)	
No Kid Hungry	24,711	-	(24,711)	
The Innovation Project/Kellogg Foundation for Transforming Early Learning by Reimagining School	9,660	-	(9,660)	
Confucius Institute	4,422	-	(4,422)	
Duke Energy Foundation	3,000	-	(3,000)	
College Board - AP Summer Institute Scholarships	1,259	-	(1,259)	
Laura and John Arnold Foundation	514	-	(514)	
Subtotal Restricted	\$ 15,961,417	\$ 15,114,281	\$ (847,136)	(5%)

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 27,974,214	\$ 25,200,000	\$ (2,774,214)	
Class Size Reserve	6,000,000	-	(6,000,000)	
Carryforward Purchase Orders	2,105,141	-	(2,105,141)	
Renewal of District Software Subscriptions	1,310,540	-	(1,310,540)	
Textbooks and Digital Content Use	1,248,000	-	(1,248,000)	
Workers' Compensation Claims	900,000	-	(900,000)	
HELPS District Initiative	870,000	-	(870,000)	
Property and General Liability Insurance Premium and Deductibles	754,000	-	(754,000)	
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)	
Before and After School Program Shortage	300,000	-	(300,000)	
Driver Education Fleet Vehicles	260,450	-	(260,450)	
Salary Audit	215,127	-	(215,127)	
Startup Dollars - New Schools	98,446	-	(98,446)	
DHHS Pre-K Bonus Revenue	92,000	-	(92,000)	
DEI Audit	75,000	-	(75,000)	
Print Ship Equipment Upgrade	22,000	-	(22,000)	
Pension Plan Audit	15,000	-	(15,000)	
Subtotal Fund Balance Appropriated	\$ 43,341,361	\$ 25,200,000	\$ (18,141,361)	(42%)
Fund Transfers				
Positions Funded by Individual School Accounts	\$ 785,198	\$ -	\$ (785,198)	
Subtotal Fund Transfers	\$ 785,198	\$ -	\$ (785,198)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 109,519,123	\$ 90,504,300	\$ (19,014,823)	(17%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA Title VI-B Handicapped	\$ 43,533,710	\$ 34,100,000	\$ (9,433,710)	
ESEA Title I - Basic Program	32,391,203	33,789,620	1,398,417	
IDEA - Early Intervening Services	11,004,488	9,775,000	(1,229,488)	
Title II - Supporting Effective Instruction	7,745,360	5,602,000	(2,143,360)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	3,490,948	3,717,359	226,411	
Title III - Language Acquisition	2,620,699	2,297,852	(322,847)	
Career Technical Education - Program Improvement	1,896,698	1,896,698	-	
IDEA Title VI-B - Pre-School Handicapped	745,028	700,000	(45,028)	
ESEA Title I - School Improvement	789,449	629,802	(159,647)	

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
IDEA VI-B Special Needs Targeted Assistance	\$ 31,525	\$ 38,650	\$ 7,125	
IDEA - Targeted Assistance for Preschool Federal Grant	59,156	38,357	(20,799)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 104,308,264	\$ 92,585,338	\$ (11,722,926)	(11%)
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER I - Exceptional Children Grant	\$ 496,495	\$ -	\$ (496,495)	
ESSER I - K-12 Emergency Relief Fund	233,204	-	(233,204)	
GEER - Supplemental Instructional Services	270,026	-	(270,026)	
ESSER II - Learning Loss Funding	4,160,183	4,160,183	-	
ESSER II - Summer Career Accelerator Program	2,762,774	2,442,909	(319,865)	
ESSER II - Instructional Support Contract	1,021,199	319,927	(701,272)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	35,564,790	-	(35,564,790)	
ESSER II - Competency-Based Assessment	735,210	-	(735,210)	
ESSER III - K-12 Emergency Relief Fund	132,441,064	70,735,193	(61,705,871)	
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 - IDEA 611 Grants to States	7,205,001	3,355,001	(3,850,000)	
ESSER III - Homeless II	1,296,821	1,160,326	(136,495)	
ESSER III - Cyberbullying & Suicide Prevention Grants	1,667,405	913,250	(754,155)	
ESSER III - Gaggle Grants	521,063	521,063	-	
ESSER III - Grants for Identification & Location of Missing Students	496,053	286,053	(210,000)	
ESSER III - NC Preschool Pyramid Expansion	90,466	90,466	-	
ESSER III - Principal Retention Supplements	177,213	88,607	(88,606)	
ESSER III - District and Regional Support School Improvement/Leadership Grants	146,426	48,942	(97,484)	
ESSER III - Career & Technical Education - Hospitality	21,847	21,385	(462)	
ESSER III - NBPTS Certification Fee Reimbursement Program	56,350	14,088	(42,262)	
ESSER III - School Psychologists Grant Program	17,050	10,204	(6,846)	
ESSER III - STEM Pilot Program	792,000	-	(792,000)	
ESSER III - IDEA Preschool Grants	313,209	-	(313,209)	
ESSER III - Educational and Competitive After- School Robotics Grant Program	120,383	-	(120,383)	
ESSER III - Driver Training	46,587	-	(46,587)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 198,209,461	\$ 91,724,239	\$ (106,485,222)	(54%)

Revenues

Source of Income	Budget 2022-23	Proposed Budget 2023-24	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 13,902,063	\$ 11,500,000	\$ (2,402,063)	
MSAP Synergy	5,511,127	7,382,599	1,871,472	
Project Nexus	5,648,658	4,443,648	(1,205,010)	
Medicaid Administrative Outreach Program	4,403,245	3,633,511	(769,734)	
ARPA Community Grant Program	559,555	463,842	(95,713)	
MSAP Cornerstone 2017	2,132,135	112,457	(2,019,678)	
Indian Education Act	54,025	54,025	-	
Subtotal Other Restricted Grants (Received directly)	\$ 32,210,808	\$ 27,590,082	\$ (4,620,726)	(14%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 43,112,286	\$ 35,995,500	\$ (7,116,786)	
USDA Grants - Summer Feeding	665,957	700,000	34,043	
ROTC	400,000	400,000	-	
USDA Grants - Fresh Fruit and Vegetable	184,491	164,815	(19,676)	
Subtotal Other Revenues - Restricted Grants	\$ 44,362,734	\$ 37,260,315	\$ (7,102,419)	(16%)
TOTAL - FEDERAL SOURCES	\$ 379,091,267	\$ 249,159,974	\$ (129,931,293)	(34%)
TOTAL OPERATING BUDGET				
OPERATING BUDGET	\$ 2,192,008,877	\$ 2,145,397,262	\$ (46,611,615)	(2%)
BUILDING PROGRAM				
BUILDING PROGRAM	\$ 987,129,435	\$ 1,019,432,654	\$ 32,303,219	3%
TOTAL BUDGET				
TOTAL BUDGET	\$ 3,179,138,312	\$ 3,164,829,916	\$ (14,308,396)	(<1%)
State Sources	\$ 1,109,145,442	\$ 1,155,638,146	\$ 46,492,704	4%
County Appropriation	594,253,045	650,094,842	55,841,797	9%
Other Local Sources	109,519,123	90,504,300	(19,014,823)	(17%)
Federal Sources	379,091,267	249,159,974	(129,931,293)	(34%)
Operating Budget	\$ 2,192,008,877	\$ 2,145,397,262	\$ (46,611,615)	(2%)
Building Program	987,129,435	1,019,432,654	32,303,219	3%
Total Budget	\$ 3,179,138,312	\$ 3,164,829,916	\$ (14,308,396)	(<1%)

Budget by Object Code

Object Code	Budget 2022-23	Proposed Budget 2023-24				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 34,455,054	\$ 2,688,498	\$ 30,176,942	\$ 3,557,385	\$ 36,422,825	\$ 1,967,771	
School-Based Administrator	47,716,118	48,346,110	242,628	74,942	48,663,680	947,562	
Administrative Personnel	\$ 82,171,172	\$ 51,034,608	\$ 30,419,570	\$ 3,632,327	\$ 85,086,505	\$ 2,915,333	4%
Teacher	\$ 551,977,353	\$ 454,703,837	\$ 71,809,153	\$ 37,458,102	\$ 563,971,092	\$ 11,993,739	
Instructional Personnel - Certified	\$ 551,977,353	\$ 454,703,837	\$ 71,809,153	\$ 37,458,102	\$ 563,971,092	\$ 11,993,739	2%
Instructional Support I - Regular Pay Scale	\$ 64,534,167	\$ 42,496,014	\$ 17,553,945	\$ 7,967,157	\$ 68,017,116	\$ 3,482,949	
Instructional Support II - Advanced Pay Scale	12,683,770	12,469,464	331,334	245,123	13,045,921	362,151	
Psychologist	8,328,383	6,805,634	914,634	1,006,041	8,726,309	397,926	
Instructional Facilitator	23,575,342	9,332,617	5,664,482	9,148,276	24,145,375	570,033	
Instructional Support Personnel - Certified	\$ 109,121,662	\$ 71,103,729	\$ 24,464,395	\$ 18,366,597	\$ 113,934,721	\$ 4,813,059	4%
Instructional Assistant (IA)	\$ 84,502,856	\$ 71,583,751	\$ 8,009,319	\$ 11,646,318	\$ 91,239,388	\$ 6,736,532	
Instructional Assistant - Other	1,436,967	1,479,860	54,313	-	1,534,173	97,206	
Tutor (within the instructional day)	79,572	-	15,000	28,998	43,998	(35,574)	
Braillist, Translator, Education Interpreter	1,415,573	872,446	554,797	203,837	1,631,080	215,507	
Therapist	5,929,519	5,586,062	514,965	439,899	6,540,926	611,407	
School-Based Specialist	1,396,501	1,296	1,086,801	342,799	1,430,896	34,395	
Monitor	3,443,674	-	3,677,801	-	3,677,801	234,127	
Non-Certified Instructor	4,726,167	71,211	31,867	4,569,265	4,672,343	(53,824)	
Instructional Support Personnel - Non-Certified	\$ 102,930,829	\$ 79,594,626	\$ 13,944,863	\$ 17,231,116	\$ 110,770,605	\$ 7,839,776	8%
Office Support	\$ 41,406,753	\$ 32,610,059	\$ 10,835,973	\$ 689,242	\$ 44,135,274	\$ 2,728,521	
Technician	4,376,440	24,644	4,558,857	101,188	4,684,689	308,249	
Administrative Specialist (Central Support)	6,021,028	823,498	5,379,994	115,960	6,319,452	298,424	
Technical & Administrative Support Personnel	\$ 51,804,221	\$ 33,458,201	\$ 20,774,824	\$ 906,390	\$ 55,139,415	\$ 3,335,194	6%
Substitute Teacher - Regular Teacher Absence	\$ 12,640,581	\$ 790,856	\$ 11,197,117	\$ 771,124	\$ 12,759,097	\$ 118,516	
Substitute Teacher - Staff Development Absence	2,837,608	254,383	705,146	837,588	1,797,117	(1,040,491)	
Substitute - Non-Teaching	2,683,125	214,805	1,905,820	528,467	2,649,092	(34,033)	
IA Salary when Substituting (Staff Development Absence)	289,005	51,680	105,572	46,195	203,447	(85,558)	
IA Salary when Substituting (Regular Teacher Absence)	3,547,726	3,039,811	557,126	160,658	3,757,595	209,869	
Substitute Personnel	\$ 21,998,045	\$ 4,351,535	\$ 14,470,781	\$ 2,344,032	\$ 21,166,348	\$ (831,697)	(4%)

Budget by Object Code

Object Code	Budget 2022-23	Proposed Budget 2023-24				Increase/ Decrease	%
		State	Local	Federal	Total		
Driver	\$ 22,078,867	\$ 21,592,832	\$ 1,384,581	\$ 517,966	\$ 23,495,379	\$ 1,416,512	
Custodian	15,236,738	15,459,481	852,519	-	16,312,000	1,075,262	
Cafeteria Worker	14,197,300	-	6,305,304	7,616,006	13,921,310	(275,990)	
Skilled Trades	14,455,100	7,225,114	8,213,161	-	15,438,275	983,175	
Manager	9,692,380	720,152	9,327,728	-	10,047,880	355,500	
Work Study Student	9,300	-	9,300	-	9,300	-	
Day Care/Before/After School Care Staff	1,401,403	-	1,387,223	-	1,387,223	(14,180)	
Operational Support Personnel	\$ 77,071,088	\$ 44,997,579	\$ 27,479,816	\$ 8,133,972	\$ 80,611,367	\$ 3,540,279	5%
Bonus Pay (not subject to retirement)	\$ 30,640,357	\$ 5,141,960	\$ 401,664	\$ -	\$ 5,543,624	\$ (25,096,733)	
Supplement/Supplementary Pay	137,186,871	1,742,426	131,787,572	10,178,800	143,708,798	6,521,927	
Employee Allowances Taxable	214,989	-	214,989	-	214,989	-	
Bonus Pay (subject to retirement)	6,053,727	-	-	6,053,727	6,053,727	-	
Longevity Pay	3,739,296	2,234,847	1,351,603	135,870	3,722,320	(16,976)	
Bonus Leave Payoff	111,334	161,142	19,763	-	180,905	69,571	
Salary Differential	19,639	10,635	9,022	-	19,657	18	
Annual Leave Payoff	6,632,006	4,786,623	1,600,955	-	6,387,578	(244,428)	
Short Term Disability Payment (first six months)	557,159	521,122	70,563	14,140	605,825	48,666	
Supplementary & Benefits - Related Pay	\$ 185,155,378	\$ 14,598,755	\$ 135,456,131	\$ 16,382,537	\$ 166,437,423	\$ (18,717,955)	(10%)
Curriculum Development Pay	\$ 631,558	\$ 148,785	\$ 285,498	\$ 157,995	\$ 592,278	\$ (39,280)	
Additional Responsibility Stipend	18,137,620	-	18,560,077	254,743	18,814,820	677,200	
Mentor Pay Stipend	464,248	19,300	449,407	-	468,707	4,459	
Planning Period Stipend	517,622	864	30,024	-	30,888	(486,734)	
Staff Development Participant Pay	1,301,120	758,899	163,669	393,699	1,316,267	15,147	
Staff Development Instructor	139,726	44,840	94,519	-	139,359	(367)	
Tutorial Pay	1,594,826	45,881	706,783	452,029	1,204,693	(390,133)	
Overtime Pay	2,733,842	717,389	2,020,673	-	2,738,062	4,220	
Extra Duty Pay	\$ 25,520,562	\$ 1,735,958	\$ 22,310,650	\$ 1,258,466	\$ 25,305,074	\$ (215,488)	(1%)
SALARIES TOTAL	\$ 1,207,750,310	\$ 755,578,828	\$ 361,130,183	\$ 105,713,539	\$ 1,222,422,550	\$ 14,672,240	1%

Budget by Object Code

Object Code	Budget 2022-23	Proposed Budget 2023-24				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 90,203,704	\$ 56,229,952	\$ 27,212,956	\$ 8,088,176	\$ 91,531,084	\$ 1,327,380	
Federal Insurance Compensation Act	\$ 90,203,704	\$ 56,229,952	\$ 27,212,956	\$ 8,088,176	\$ 91,531,084	\$ 1,327,380	1%
Employer's Retirement Cost	\$ 278,781,079	\$ 194,370,916	\$ 87,693,573	\$ 25,381,867	\$ 307,446,356	\$ 28,665,277	
Other Retirement Cost	14,126	-	\$ 14,126	\$ -	\$ 14,126	\$ -	
Retirement Benefits	\$ 278,795,205	\$ 194,370,916	\$ 87,707,699	\$ 25,381,867	\$ 307,460,482	\$ 28,665,277	10%
Employer's Hospitalization Insurance Cost	\$ 126,694,375	\$ 98,676,078	\$ 23,623,518	\$ 10,570,412	\$ 132,870,008	\$ 6,175,633	
Employer's Workers' Compensation Insurance Cost	3,379,282	-	1,896,432	496,065	2,392,497	(986,785)	
Employer's Unemployment Insurance Cost	559,584	-	571,048	-	571,048	11,464	
Employer's Dental Insurance Cost	5,547,261	1,026	5,089,784	464,565	5,555,375	8,114	
Insurance Benefits	\$ 136,180,502	\$ 98,677,104	\$ 31,180,782	\$ 11,531,042	\$ 141,388,928	\$ 5,208,426	4%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 505,179,411	\$ 349,277,972	\$ 146,101,437	\$ 45,001,085	\$ 540,380,494	\$ 35,201,083	7%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,712,929,721	\$ 1,104,856,800	\$ 507,231,620	\$ 150,714,624	\$ 1,762,803,044	\$ 49,873,323	3%
Percent of Operating Budget	78%	96%	68%	60%	82%		
PURCHASED SERVICES							
Contracted Services	\$ 52,888,047	\$ 4,067,747	\$ 21,801,406	\$ 17,576,727	\$ 43,445,880	\$ (9,442,167)	
Workshop Expenses	11,116,830	2,088,840	2,686,266	4,102,836	8,877,942	(2,238,888)	
Advertising Cost	320,684	4,500	229,107	125,188	358,795	38,111	
Printing and Binding Fees	3,038,919	1,958,750	520,851	235,193	2,714,794	(324,125)	
Commercial Driver's License Medical Exam Expenses	66,189	65,450	229	-	65,679	(510)	
Psychological Contract Services	173,755	-	87,305	50,000	137,305	(36,450)	
Speech and Language Contract Services	3,410,441	-	686,317	784,255	1,470,572	(1,939,869)	
Other Professional/Technical Contract Services	2,453,969	2,452,190	1,699	-	2,453,889	(80)	
Professional and Technical Services	\$ 73,468,834	\$ 10,637,477	\$ 26,013,180	\$ 22,874,199	\$ 59,524,856	\$ (13,943,978)	(19%)

Budget by Object Code

Object Code	Budget 2022-23	Proposed Budget 2023-24				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 30,267,444	\$ -	\$ 30,292,605	\$ -	\$ 30,292,605	\$ 25,161	
Public Utilities - Natural Gas	3,888,163	-	3,891,503	-	3,891,503	3,340	
Public Utilities - Water and Sewer	4,383,331	-	4,386,448	-	4,386,448	3,117	
Waste Management	2,238,742	-	1,965,234	-	1,965,234	(273,508)	
Contracted Repairs and Maintenance - Land/Buildings	34,573,812	-	30,477,377	-	30,477,377	(4,096,435)	
Contracted Repairs and Maintenance - Equipment	413,719	-	413,418	-	413,418	(301)	
Rentals/Leases	11,496,655	26,236	10,134,552	52,548	10,213,336	(1,283,319)	
Other Property Services	98,328	-	98,328	-	98,328	-	
Property Services	\$ 87,360,194	\$ 26,236	\$ 81,659,465	\$ 52,548	\$ 81,738,249	\$ (5,621,945)	(6%)
Pupil Transportation - Contracted	\$ 20,473,777	\$ 14,425,704	\$ 5,142,827	\$ 657,224	\$ 20,225,755	\$ (248,022)	
Travel Reimbursement	1,077,117	30,072	782,700	173,037	985,809	(91,308)	
Field Trips	1,271,948	245,169	299,485	656,421	1,201,075	(70,873)	
Transportation Services	\$ 22,822,842	\$ 14,700,945	\$ 6,225,012	\$ 1,486,682	\$ 22,412,639	\$ (410,203)	(2%)
Telephone	\$ 1,240,856	\$ -	\$ 83,760	\$ -	\$ 83,760	\$ (1,157,096)	
Postage	474,519	884	259,034	62,000	321,918	(152,601)	
Telecommunications Services	1,445,610	-	1,121,050	-	1,121,050	(324,560)	
Mobile Communication Costs	858,837	6,200	577,181	47,000	630,381	(228,456)	
Other Communication Services	114	-	114	-	114	-	
Communications	\$ 4,019,936	\$ 7,084	\$ 2,041,139	\$ 109,000	\$ 2,157,223	\$ (1,862,713)	(46%)
Tuition Reimbursements	\$ 2,244,477	\$ 1,652,648	\$ 22,306	\$ 908,101	\$ 2,583,055	\$ 338,578	
Employee Education Reimbursements	25,103	-	25,103	-	25,103	-	
Certification/Licensing Fees	296,219	-	211,767	26,689	238,456	(57,763)	
Tuition	\$ 2,565,799	\$ 1,652,648	\$ 259,176	\$ 934,790	\$ 2,846,614	\$ 280,815	11%
Membership Dues and Fees	\$ 572,507	\$ -	\$ 478,799	\$ 16,438	\$ 495,237	\$ (77,270)	
Bank Service Fees	45,400	-	45,400	-	45,400	-	
Assessments/Penalties	105,646	5,389	98,957	-	104,346	(1,300)	
Dues and Fees	\$ 723,553	\$ 5,389	\$ 623,156	\$ 16,438	\$ 644,983	\$ (78,570)	(11%)
Liability Insurance	\$ 2,204,430	\$ -	\$ 2,204,430	\$ -	\$ 2,204,430	\$ -	
Vehicle Liability Insurance	346,110	155,304	190,806	-	346,110	-	
Property Insurance	3,063,545	-	3,063,545	-	3,063,545	-	
Judgments Against the Local School Administrative Unit	177,008	-	177,008	-	177,008	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	109,889	-	108,992	-	108,992	(897)	
Other Insurance and Judgments	29,167	19,167	10,000	-	29,167	-	
Insurance and Judgments	\$ 5,938,159	\$ 174,471	\$ 5,762,791	\$ -	\$ 5,937,262	\$ (897)	(<1%)

Budget by Object Code

Object Code	Proposed Budget 2023-24					Increase/ Decrease	%
	Budget 2022-23	State	Local	Federal	Total		
Debt Service - Principal	\$ 931,217	\$ 513,400	\$ 431,805	\$ -	\$ 945,205	\$ 13,988	
Debt Service - Interest	225,768	-	\$ 210,692	\$ -	\$ 210,692	\$ (15,076)	
Debt Services	\$ 1,156,985	\$ 513,400	\$ 642,497	\$ -	\$ 1,155,897	\$ (1,088)	(<1%)
Indirect Cost	\$ 10,025,713	\$ -	\$ 1,207,903	\$ 7,100,391	\$ 8,308,294	\$ (1,717,419)	
Unbudgeted Funds	100,994,584	459,817	3,740,518	25,293,440	29,493,775	(71,500,809)	
Other Administrative Costs	\$ 111,020,297	\$ 459,817	\$ 4,948,421	\$ 32,393,831	\$ 37,802,069	\$ (73,218,228)	(66%)
PURCHASED SERVICES TOTAL	\$ 309,076,599	\$ 28,177,467	\$ 128,174,837	\$ 57,867,488	\$ 214,219,792	\$ (94,856,807)	(31%)
<i>Percent of Operating Budget</i>	<i>14%</i>	<i>2%</i>	<i>17%</i>	<i>23%</i>	<i>10%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 40,218,429	\$ 8,228,891	\$ 24,993,976	\$ 12,182,750	\$ 45,405,617	\$ 5,187,188	
State Textbooks	5,586,578	4,342,997	-	-	4,342,997	(1,243,581)	
Other Textbooks	260,259	256,883	-	-	256,883	(3,376)	
Library Books	464,428	3,900	14,129	255,710	273,739	(190,689)	
Computer Software & Supplies	12,331,101	2,365,518	5,855,966	2,082,355	10,303,839	(2,027,262)	
School and Office Supplies	\$ 58,860,795	\$ 15,198,189	\$ 30,864,071	\$ 14,520,815	\$ 60,583,075	\$ 1,722,280	3%
Fuel for Facilities	\$ 213,774	\$ -	\$ 213,997	\$ -	\$ 213,997	\$ 223	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	13,132,659	3,137,626	8,648,860	-	11,786,486	(1,346,173)	
Gas/Diesel Fuel	5,442,752	2,960,815	2,309,225	25,000	5,295,040	(147,712)	
Oil	280,926	-	280,926	-	280,926	-	
Tires and Tubes	742,241	145,501	596,740	-	742,241	-	
Operational Supplies	\$ 19,812,352	\$ 6,243,942	\$ 12,049,748	\$ 25,000	\$ 18,318,690	\$ (1,493,662)	(8%)
Food Purchases	\$ 22,694,358	\$ 980	\$ 419,961	\$ 18,858,460	\$ 19,279,401	\$ (3,414,957)	
Food Processing Supplies	4,109,785	-	-	4,104,500	4,104,500	(5,285)	
Other Food Purchases	63,014	14,018	19,900	32,000	65,918	2,904	
Food Supplies	\$ 26,867,157	\$ 14,998	\$ 439,861	\$ 22,994,960	\$ 23,449,819	\$ (3,417,338)	(13%)
Furniture and Equipment - Inventoried	\$ 2,984,520	\$ 166,836	\$ 114,000	\$ 1,236,273	\$ 1,517,109	\$ (1,467,411)	
Computer Equipment - Inventoried	2,358,810	953,671	1,089	1,163,364	2,118,124	(240,686)	
Non-Capitalized Equipment	\$ 5,343,330	\$ 1,120,507	\$ 115,089	\$ 2,399,637	\$ 3,635,233	\$ (1,708,097)	(32%)
SUPPLIES AND MATERIALS TOTAL	\$ 110,883,634	\$ 22,577,636	\$ 43,468,769	\$ 39,940,412	\$ 105,986,817	\$ (4,896,817)	(4%)
<i>Percent of Operating Budget</i>	<i>5%</i>	<i>2%</i>	<i>6%</i>	<i>16%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2022-23	Proposed Budget 2023-24				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 31,200	\$ -	\$ 31,200	\$ -	\$ 31,200	\$ -	
Building Contracts	\$ 31,200	\$ -	\$ 31,200	\$ -	\$ 31,200	\$ -	0%
Improvements to Existing Sites	\$ 119	\$ -	\$ 119	\$ -	\$ 119	\$ -	
Improvements Other Than Buildings	\$ 119	\$ -	\$ 119	\$ -	\$ 119	\$ -	0%
Purchase of Furniture and Equipment - Capitalized	\$ 1,076,773	\$ -	\$ 441,400	\$ 467,000	\$ 908,400	\$ (168,373)	
Purchase of Computer Hardware - Capitalized	-	-	-	-	-	-	
Equipment	\$ 1,076,773	\$ -	\$ 441,400	\$ 467,000	\$ 908,400	\$ (168,373)	(16%)
Purchase of Vehicles	\$ 675,481	\$ -	\$ -	\$ 169,950	\$ 169,950	\$ (505,531)	
License and Title Fees	83,056	26,243	56,313	500	83,056	-	
Vehicles	\$ 758,537	\$ 26,243	\$ 56,313	\$ 170,450	\$ 253,006	\$ (505,531)	(67%)
CAPITAL OUTLAY TOTAL	\$ 1,866,629	\$ 26,243	\$ 529,032	\$ 637,450	\$ 1,192,725	\$ (673,904)	(36%)
Percent of Operating Budget	<1%	<1%	<1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 57,252,294	\$ -	\$ 61,194,884	\$ -	\$ 61,194,884	\$ 3,942,590	
TRANSFERS TOTAL	\$ 57,252,294	\$ -	\$ 61,194,884	\$ -	\$ 61,194,884	\$ 3,942,590	7%
Percent of Operating Budget	3%	0%	8%	0%	3%		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	\$ 2,192,008,877	\$ 1,155,638,146	\$ 740,599,142	\$ 249,159,974	\$ 2,145,397,262	\$ (46,611,615)	(2%)
BUILDING PROGRAM							
BUILDING PROGRAM	\$ 987,129,435	\$ -	\$ 1,019,432,654	\$ -	\$ 1,019,432,654	\$ 32,303,219	3%
TOTAL BUDGET							
TOTAL BUDGET	\$ 3,179,138,312	\$ 1,155,638,146	\$ 1,760,031,796	\$ 249,159,974	\$ 3,164,829,916	\$ (14,308,396)	(<1%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2022-23	2023-24				
	Total	State	Local	Federal	Total	
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	48.00	36.00		84.00	0.00
Director and/or Supervisor	5,410.00	144.00	4,837.30	475.70	5,457.00	47.00
Principal/Headmaster	2,364.00	2,368.00	2.00		2,370.00	6.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	4,395.00	4,382.00	14.00	12.00	4,408.00	13.00
Other Assistant Principal Assignment	286.00	286.00			286.00	0.00
Assistant Superintendent	216.00	60.00	156.00		216.00	0.00
	<u>12,779.00</u>	<u>7,312.00</u>	<u>5,045.30</u>	<u>487.70</u>	<u>12,845.00</u>	<u>66.00</u>
Instructional Personnel - Certified						
Teacher	112,421.80	85,508.90	19,096.15	6,990.10	111,595.15	(826.65)
Interim Teacher (paid at non-certified rate)	35.00	10.00	25.00		35.00	0.00
Teacher - ROTC	173.00	78.50	4.00	90.50	173.00	0.00
Teacher - VIF	1,144.00	1,144.00			1,144.00	0.00
Extended Contracts	87.50	3.00	84.50		87.50	0.00
	<u>113,861.30</u>	<u>86,744.40</u>	<u>19,209.65</u>	<u>7,080.60</u>	<u>113,034.65</u>	<u>(826.65)</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	12,200.50	7,119.20	3,775.00	1,591.30	12,485.50	285.00
Instructional Support II - Advanced Pay Scale	2,243.50	2,147.50	48.00	48.00	2,243.50	0.00
Psychologist	1,466.50	1,092.00	203.50	171.00	1,466.50	0.00
Instructional Facilitator	4,350.00	1,592.50	1,123.20	1,602.30	4,318.00	(32.00)
	<u>20,260.50</u>	<u>11,951.20</u>	<u>5,149.70</u>	<u>3,412.60</u>	<u>20,513.50</u>	<u>253.00</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	27,816.80	23,273.10	1,540.70	3,675.50	28,489.30	672.50
Interpreter, Brailist, Translator, Education Interpreter	411.00	347.00	34.00	50.00	431.00	20.00
Therapist	985.00	889.00	24.00	72.00	985.00	0.00
School-Based Specialist	485.00		404.00	81.00	485.00	0.00
Monitor	1,819.00	1,819.00			1,819.00	0.00
Non-Certified Instructor	2,044.00			2,044.00	2,044.00	0.00
	<u>34,034.80</u>	<u>26,802.10</u>	<u>2,002.70</u>	<u>5,922.50</u>	<u>34,727.30</u>	<u>692.50</u>
Technical and Administrative Support Personnel						
Office Support	12,454.56	8,839.26	3,512.50	151.80	12,503.56	49.00
Technician	876.00	6.00	840.00	30.00	876.00	0.00
Administrative Specialist (Central Support)	1,260.00	180.00	1,056.00	24.00	1,260.00	0.00
	<u>14,590.56</u>	<u>9,025.26</u>	<u>5,408.50</u>	<u>205.80</u>	<u>14,639.56</u>	<u>49.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2022-23	2023-24				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	9,723.80	9,567.80	156.00		9,723.80	0.00
Custodian	4,911.20	4,896.60	12.00		4,908.60	(2.60)
Cafeteria Worker	6,588.00		6,608.00		6,608.00	20.00
Skilled Trades	4,320.00	1,992.00	2,328.00		4,320.00	0.00
Manager	2,756.00	192.00	2,614.00		2,806.00	50.00
	28,299.00	16,648.40	11,718.00	0.00	28,366.40	67.40
Total Months of Employment	223,825.16	158,483.36	48,533.85	17,109.20	224,126.41	301.25
Months Assigned Directly to Schools	185,432.82	135,881.70	35,242.77	14,270.60	185,395.07	(37.75)
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	16,840.20	12,979.20	3,861.00		16,840.20	0.00
Academic Advancement	8,899.58	5,936.20	1,317.28	1,917.10	9,170.58	271.00
Technology Services	744.00	130.00	614.00		744.00	0.00
	26,483.78	19,045.40	5,792.28	1,917.10	26,754.78	271.00
School-Based Months	211,916.60	154,927.10	41,035.05	16,187.70	212,149.85	233.25
	95%				95%	
Central Services Months						
Facilities and Operations	3,324.00	1,482.00	1,854.00		3,336.00	12.00
Administrative Services	2,495.56	1,032.06	1,427.50	60.00	2,519.56	24.00
Academic Advancement	2,453.00	454.20	1,421.30	627.50	2,503.00	50.00
Technology Services	1,224.00	72.00	1,140.00	12.00	1,224.00	0.00
Chief of Schools	936.00	264.00	516.00	138.00	918.00	(18.00)
Chief of Staff and Strategic Planning	732.00	96.00	552.00	84.00	732.00	0.00
Communications	504.00	96.00	408.00		504.00	0.00
Superintendent's Office	240.00	60.00	180.00		240.00	0.00
Central Services Months	11,908.56	3,556.26	7,498.80	921.50	11,976.56	68.00
	5%				5%	
Total Months of Employment	223,825.16	158,483.36	48,533.85	17,109.20	224,126.41	301.25

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Total	
Administrative Personnel					
Director and/or Supervisor					
104	Technology Senior Administrator	12.00	(12.00)	0.00	
117	Early Learning Center	5.50	11.50	17.00	
119	Senior Administrators for Employee Support and Wellness	24.00		24.00	
126	ESSER II - Supplemental - K-12 Emergency Relief Fund		(144.00)	(144.00)	
136	ESSER III - K-12 Emergency Relief Fund		144.00	144.00	
145	MSAP Cornerstone 2017		(6.00)	(6.00)	
168	Child Nutrition Services (CNS)	12.00		12.00	
		0.00	53.50	(6.50)	47.00
Principal/Headmaster					
81	New Schools - Early Hires and Professional Learning	4.00	2.00		6.00
		4.00	2.00	0.00	6.00
Assistant Principal (non-teaching)					
80	Assistant Principal	11.00		11.00	
107	One-Time Costs in 2022-23	(1.00)		(1.00)	
116	Assistant Principal Months of Employment (MOE)	3.00		3.00	
		0.00	13.00	0.00	13.00
Subtotal - Administrative Personnel		4.00	68.50	(6.50)	66.00
Instructional Personnel - Certified					
Teacher					
84	Teachers - Regular Classroom	238.00		238.00	
90	Limited English Proficiency (LEP) Teachers	219.00		219.00	
91	Program Enhancement Teachers (K-5)	50.00	24.00	74.00	
98	Magnet Months of Employment and Program Support		90.35	90.35	
100	MSAP Cornerstone 2017 Months of Employment		38.00	(38.00)	0.00
107	One-Time Costs in 2022-23		(1,053.00)		(1,053.00)
110	Targeted Enrollment		(300.00)		(300.00)
117	Early Learning Center		30.00	30.00	60.00
118	Preschool Teachers and Instructional Assistants		5.00		5.00
130	ESSER III - District and Regional Support School Improvement/Leadership Grants		(10.00)		(10.00)
149	ESEA Title I - Basic Program		(150.00)		(150.00)
		507.00	(1,165.65)	(168.00)	(826.65)
Subtotal - Instructional Personnel - Certified		507.00	(1,165.65)	(168.00)	(826.65)

Changes in Staff

Page	Months of Employment							
	State	Local	Federal	Total				
Instructional Support Personnel - Certified (Teacher Pay Schedule)								
Instructional Support I - Regular Teacher Pay Scale								
93	School Counselors	42.00		42.00				
100	MSAP Cornerstone 2017 Months of Employment	31.00	(31.00)	0.00				
107	One-Time Costs in 2022-23	(12.00)		(12.00)				
111	Behavioral Health Supports	250.00		250.00				
117	Early Learning Center	5.00		5.00				
126	ESSER II - Supplemental - K-12 Emergency Relief Fund		(1,169.50)	(1,169.50)				
136	ESSER III - K-12 Emergency Relief Fund		1,169.50	1,169.50				
		0.00	316.00	(31.00)	285.00			
Psychologist								
126	ESSER II - Supplemental - K-12 Emergency Relief Fund		(170.00)	(170.00)				
136	ESSER III - K-12 Emergency Relief Fund		170.00	170.00				
		0.00	0.00	0.00	0.00			
Instructional Facilitator								
100	MSAP Cornerstone 2017 Months of Employment	66.00	(66.00)	0.00				
136	ESSER III - K-12 Emergency Relief Fund		(20.00)	(20.00)				
145	MSAP Cornerstone 2017		(12.00)	(12.00)				
		0.00	66.00	(98.00)	(32.00)			
Subtotal - Instructional Support Personnel - Certified					0.00	382.00	(129.00)	253.00
Instructional Support Personnel - Non-Certified								
Instructional Assistant								
85	Instructional Assistants - Regular Classroom	332.00		332.00				
96	Special Education Instructional Assistants		150.00	150.00				
107	One-Time Costs in 2022-23	(89.50)		(89.50)				
117	Early Learning Center	60.00	40.00	100.00				
118	Preschool Teachers and Instructional Assistants	82.00	98.00	180.00				
		332.00	52.50	288.00	672.50			
Interpreter, Braillist, Translator, Education Interpreter								
94	DeafBlind Intervener I & II		20.00	20.00				
		0.00	0.00	20.00	20.00			
Non-Certified Instructor								
126	ESSER II - Supplemental - K-12 Emergency Relief Fund		(2,044.00)	(2,044.00)				
136	ESSER III - K-12 Emergency Relief Fund		2,044.00	2,044.00				
		0.00	0.00	0.00	0.00			

Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Subtotal - Instructional Support Personnel - Non-Certified				
	332.00	52.50	308.00	692.50
Technical and Administrative Support Personnel				
Office Support				
81	New Schools - Early Hires and Professional Learning	6.00		6.00
87	Non-Instructional Support Personnel	10.00		10.00
95	Departmental Budget Analyst		12.00	12.00
117	Early Learning Center	21.00		21.00
		10.00	27.00	12.00
				49.00
Administrative Specialist (Central Support)				
115	Instructional Support Technicians	120.00	(120.00)	0.00
		0.00	120.00	(120.00)
				0.00
Subtotal - Technical and Administrative Support Personnel				
	10.00	147.00	(108.00)	49.00
Operational Support Personnel				
Custodian				
107	One-Time Costs in 2022-23	(2.60)		(2.60)
		0.00	(2.60)	0.00
				(2.60)
Cafeteria Worker				
168	Child Nutrition Services (CNS)	20.00		20.00
		0.00	20.00	0.00
				20.00
Manager				
168	Child Nutrition Services (CNS)	50.00		50.00
		0.00	50.00	0.00
				50.00
Subtotal - Operational Support Personnel				
	0.00	67.40	0.00	67.40
Total				
	853.00	(448.25)	(103.50)	301.25
Months By Cost Center				
School-Based Months (0000 - 0799)				
	853.00	(725.75)	(165.00)	(37.75)
Central Services School-Based Months (0800 - 0899)				
	0.00	203.00	68.00	271.00
Central Services Months (0900 - 0999)				
	0.00	74.50	(6.50)	68.00
Total				
	853.00	(448.25)	(103.50)	301.25



FUNDING REQUESTS

Funding Requests

Introduction

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

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

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

Categories

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

- Employee Compensation
- Legislative Impact
- New Schools and School Changes
- Student Membership Changes
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- Priority Areas - Multi-Year Plan
- 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

Areas

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

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

Employment Lengths

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

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

Funding Requests

Calculations

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

The following is an example of how the total cost for a teacher (10 MOE) is calculated, along with the breakdown of state and local costs for months added to the state budget:

	State Cost	Local Cost	Total Cost
Base Pay (\$3,700/month)	\$ 37,000	\$ -	\$ 37,000
Supplement (\$668.97/month)	-	6,690	6,690
Social Security (7.65%)	2,831	512	3,343
Retirement (24.5%)	9,065	1,639	10,704
Hospital (\$7,397/year)	7,397	-	7,397
Dental (\$336/year)	-	336	336
Total	\$ 56,293	\$ 9,177	\$ 65,470

One-Time Costs

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

Funding Request Name and Description	Amount
• Early Learning Center (laptops)	\$ 19,488
• Preschool Teachers and Instructional Assistants (laptops)	14,616
• Senior Administrators for Employee Support and Wellness (laptops)	3,248
	\$ 37,352

Employee Compensation

State-Legislated Salary Increase

Area

Systemwide

Description

Proposed funding is based on an estimated state-legislated salary increase of 3.0 percent for all employees in 2023-24. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

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

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 27,800,000	\$ 6,100,000	\$ 33,900,000
Total	-	\$ 27,800,000	\$ 6,100,000	\$ 33,900,000

Employee Compensation

Locally Funded Salary Supplement Increase

Area

Systemwide

Description

The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The proposal for 2023-24 is to increase the traditional calendar salary supplement tables by 4.5 percent.

Increase by Year	
2019-20	1.0 percent
2020-21	-
2021-22	2.5 percent
2022-23	4.0 percent
Proposed	
2023-24	4.5 percent

The 4.5 percent increase to the locally funded salary supplement tables includes certified staff and assistant principals.

Proposed Funding

Additional funding needed based on the 4.5 percent increase to the locally funded salary supplement tables is \$7.65 million.

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 7,650,000
Total	-	\$ 7,650,000

Employee Compensation

Locally Funded Salary Increase - Non-Certified Personnel

Area	Systemwide
Description	<p>The proposed increase for non-certified personnel continues a multi-year plan to adjust compensation towards market competitive salaries. The multi-year plan started in 2019-20 and provided the following increases:</p> <p>2019-20 - \$7,700,000</p> <ul style="list-style-type: none">• 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) <p>2020-21 - \$1,568,000</p> <ul style="list-style-type: none">• \$1,568,000 budget increase to cover costs for new bus driver salary schedule for July through December. <p>2021-22 - \$23,300,000</p> <p>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.</p> <p>Effective July 1, 2021:</p> <ul style="list-style-type: none">• 0.5 percent salary increase beyond state-legislated 2.5 percent increase• \$13 per hour minimum <p>Effective January 1, 2022:</p> <ul style="list-style-type: none">• \$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• \$5,000 retention and recognition bonuses (paid November 2021, January 2022, May 2022, and November 2022) <p>2022-23 - \$21,694,000</p> <ul style="list-style-type: none">• \$16 per hour minimum• 25 cent step differential and 40 cent grade differential to address compression <p>Proposed Funding</p> <p>2023-24 - \$10,000,000</p> <ul style="list-style-type: none">• Graded staff receive greater of \$17 per hour minimum or 4 percent increase (1 percent beyond state-legislated increase)• 25 cent step differential and 40 cent grade differential• 1.5 percent beyond state-legislated 3 percent increase for administrative/technology band/superintendent's leadership team for a total of a 4.5 percent increase

Employee Compensation

Locally Funded Salary Increase - Non-Certified Personnel

Proposed Funding

Multi-Year Plan	
Actual	
2019-20	\$ 7,700,000
2020-21	\$ 1,568,000
2021-22	\$ 23,300,000
2022-23	\$ 21,694,000
Proposed	
2023-24*	\$ 10,000,000
2024-25*	\$ 12,000,000
Total	\$ 76,262,000

*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 and a minimum overall increase of 4.0 percent for non-certified staff and 4.5 percent for administrative, technology band, and Superintendent's Leadership Team (SLT).

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salary Increase - Non-Certified Personnel		\$ 10,000,000
Total	-	\$ 10,000,000

Employee Compensation

Locally Funded Salary Increase - Principals

Area	Systemwide
Description	This request is for local funds to increase salaries for principals by 1.5 percent beyond the state-legislated 3.0 percent increase for a total of a 4.5 percent increase.
Proposed Funding	Additional funding needed based on increasing salaries for principals by 1.5 percent beyond the state-legislated 3.0 percent increase is \$430,000.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Salary Increase		\$ 430,000
	Total	-	\$ 430,000

Employee Compensation

Locally Funded Salary Increase - Occupational and Physical Therapists

Area	Systemwide
Description	This request is for local funds to increase salaries for occupational therapists and physical therapists by 1.5 percent beyond the state-legislated 3.0 percent increase for a total of a 4.5 percent increase.
Proposed Funding	Additional funding needed based on increasing salaries for occupational therapists and physical therapists by 1.5 percent beyond the state-legislated 3.0 percent increase is \$270,000.
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Salary Increase		\$ 270,000
	Total	-	\$ 270,000

Employee Compensation

Extra Duty

Area

Systemwide

Description

This request is to increase the extra duty budget based on legislative and local increases to the A-0 teacher scale. As part of the extra duty revisions, the agreement made with respect to the extra duty stipend scale was that it would be a “living scale” and aligned to specific percentages of the A-0 (bachelor’s degree, step 0) teacher scale approved annually by the Wake County Board of Education. Increases were provided by both the state and local boards for the 2022-23 scale. To allow for budget preparation, we are implementing this change in the year following the approved state and local adjustments.

Proposed Funding

Additional funding needed based on the revised scale (created due to the A-0 scale change) is \$884,000. This represents an overall increase based on a state base teacher pay increase and local supplement increase implemented in the 2022-23 school year.

Strategic Objectives

Operational Effectiveness and Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 668,937
Social Security		51,174
Retirement		163,889
Total	-	\$ 884,000

Employee Compensation

Women's Wrestling Coach Supplement

Area	Systemwide
Description	The North Carolina High School Athletic Association (NCHSAA) is officially sanctioning women's wrestling as a sport for the 2023-24 school year. In alignment to Title IX, we will need to add a coaching supplement to support the addition of the new sport.
Funding Formula	Current Funding Formula: WCPSS offers high school athletic programs at 25 high schools.
Proposed Funding	Proposed Funding Formula: The range of pay for a wrestling coach on the current WCPSS extra-duty supplement scale not including social security and retirement costs is \$4,399 - \$6,075.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local
	Supplement		\$ 173,017
	Total	-	\$ 173,017

Employee Compensation

Instructional Assistants as Substitute Pay Increase

Area Systemwide

Description The state sets the daily rate at which Instructional Assistants (IAs) who serve as substitute teachers are paid (\$172.09 for 2022-23). This rate is based on the State Teacher A (Non-NBPTS) Pay Scale at zero years of experience. In prior years, any IA who served as a substitute would see a pay increase above what they are typically paid as an IA. However, as a result of recent significant local increases to IA pay, veteran IAs now make more than \$172.09 per day.

Proposed Funding We are requesting local funds to pay IAs an additional \$31 above the daily rate they earn at their current step on the IA pay scale. The \$31 is a projection to ensure that every IA receives at least the state-identified IA as substitute rate if the state increases the Teacher A-0 rate by 3 percent. If the state increases the Teacher A-0 (Non-NBPTS) rate by more than 3 percent, we will need to increase the \$31 additional pay and corresponding funding request.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Salary Increase		\$ 297,000
Total	-	\$ 297,000

Legislative Impact

Charter Schools

Area

Systemwide

Description

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

Proposed Funding

WCPSS estimates an increase of \$3.9 million due to charter schools in 2023-24, which is a 7 percent increase. We will include charter school payments as a potential risk since actual costs could be higher based on revenues and student membership in 2023-24.

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

			Increase from Previous Year			
	Charter School Membership	Local Funds Paid to Charter Schools	Charter School Membership		Cost	
Actual						
2019-20	13,953	\$39,988,874	339	2%	\$3,974,574	11%
2020-21	15,015	\$44,286,186	1,062	8%	\$4,297,312	11%
2021-22	15,645	\$47,394,532	630	4%	\$3,108,346	7%
2022-23	16,900	*\$57,252,294	1,255	8%	*\$9,857,762	*21%
Proposed						
2023-24	17,233	*\$61,194,884	333	2%	*\$3,942,590	*7%

*Estimated

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 3,942,590
Total	-	\$ 3,942,590

Legislative Impact

Employer Matching Rate Increases

Area	Systemwide
Description	<p>The legislature determines the employer contribution rates for retirement and the State Health Plan.</p> <p>In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance Plan.</p> <p>Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources.</p> <p>If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost.</p> <p>Self-supporting programs such as enterprise or fee-driven programs, grants, and contracts cover the employee's matching benefits in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.</p>
Proposed Funding	<p>Employer Matching Rate Increases from 2022-23 to 2023-24:</p> <ul style="list-style-type: none">• Retirement rate increase from 24.50 percent to 26.25 percent• Hospitalization rate increase from \$7,397 to \$7,766 per year
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Increase		\$ 13,800,000	\$ 4,300,000	\$ 18,100,000
Hospitalization Increase		5,300,000	900,000	6,200,000
Total	-	\$ 19,100,000	\$ 5,200,000	\$ 24,300,000

New Schools and School Changes

Assistant Principal

Area	Schools
Description	Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas.
Funding Formula	<u>Assistant Principal (AP)</u>

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

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

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

Proposed Funding	This request for an assistant principal is due to Willow Springs High School adding 12th grade.
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Strategic Objective	Student Knowledge and Skills
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Budget Adjustments	Description	MOE	Local
	Assistant Principal	11.00	\$ 108,714
	Total	11.00	\$ 108,714

New Schools and School Changes

New Schools - Early Hires and Professional Learning

Area Schools

Description New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. There are no schools opening in 2023-24. Schools opening in 2024-25 will receive funding for early hires and task assignment in 2023-24.

Funding Formula Allotments are distributed based on the following chart. The state funds four early hire principal Months of Employment (MOE) for new schools.

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

* Carryover until September 30 of first year school is open

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

Proposed Funding Woods Creek Elementary School opening in 2024-25 will receive 6 MOE for principal and lead secretary and task assignment funds.

The removal of early hires and task assignment funds allotted in 2022-23 are on the One-Time Costs in 2022-23 funding request.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	4.00	\$ 39,204	\$ 9,690	\$ 48,894
Principal - Local MOE	2.00		24,447	24,447
Lead Secretary - Local MOE	6.00		33,965	33,965
Task Assignment			31,000	31,000
Total	12.00	\$ 39,204	\$ 99,102	\$ 138,306

New Schools and School Changes

Diploma Costs

Area	Academics									
Description	This allotment is for high schools to pay for diploma inserts. Willow Spring High School is adding 12th grade in 2023-24.									
Funding Formula	\$2.10 per graduate									
Proposed Funding	Projected 430 graduates at Willow Spring High at a cost of \$2.10 each.									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Diploma Costs</td><td></td><td>\$ 903</td></tr><tr><td>Total</td><td>-</td><td>\$ 903</td></tr></table>	Description	MOE	Local	Diploma Costs		\$ 903	Total	-	\$ 903
Description	MOE	Local								
Diploma Costs		\$ 903								
Total	-	\$ 903								

New Schools and School Changes

Instrument Repair

Area	Academics
Description	Instrument repair budget provides resources for repair of school-owned instruments in middle and high schools.
Funding Formula	Each middle and high school receive \$1,000. New schools receive a partial allotment of \$750 in their opening year. Alternative schools, early colleges, and Crossroads FLEX do not receive this allotment.
Proposed Funding	This request is for \$250 for Herbert Akins Road Middle to increase to the full allotment of \$1,000.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Herbert Akins Road Middle School		\$ 250
Total	-	\$ 250

Student Membership Changes

Teachers - Regular Classroom

Area **Schools**

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

Funding Formula **WCPSS Teacher to Student Ratio:**

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

Proposed Funding 2023-24 Projected State MOE 71,473

Less State MOE Allotted in 2022-23 71,235

Equals Increase in State MOE for 2023-24 **238**

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State	Local	Total
	Teachers - Elementary	121.00	\$ 681,140	\$ 111,035	\$ 792,175
	Teachers - Middle and High	117.00	658,622	107,364	765,986
	Total	238.00	\$ 1,339,762	\$ 218,399	\$ 1,558,161

Student Membership Changes

Instructional Assistants - Regular Classroom

Area	Schools						
Description	WCPSS applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.						
Funding Formula	<ul style="list-style-type: none"> Kindergarten - two IAs per every three classes Grades 1-2 - one IA for every two classes Grade 3 - one IA for every three classes 						
Proposed Funding	<table> <tr> <td>2023-24 Projected K-3 Allotment</td><td>\$ 48,554,976</td></tr> <tr> <td>Less 2022-23 K-3 Allotment</td><td>\$ 47,117,896</td></tr> <tr> <td>Equal Increase for 2023-24</td><td><u><u>\$ 1,437,080</u></u></td></tr> </table>	2023-24 Projected K-3 Allotment	\$ 48,554,976	Less 2022-23 K-3 Allotment	\$ 47,117,896	Equal Increase for 2023-24	<u><u>\$ 1,437,080</u></u>
2023-24 Projected K-3 Allotment	\$ 48,554,976						
Less 2022-23 K-3 Allotment	\$ 47,117,896						
Equal Increase for 2023-24	<u><u>\$ 1,437,080</u></u>						

Based on the funding formula, there is an estimated increase of 332 months of employment.

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Assistants	332.00	\$ 1,437,080	\$ 11,155	\$ 1,448,235
	Total	332.00	\$ 1,437,080	\$ 11,155	\$ 1,448,235

Student Membership Changes

Instructional Supplies

Area	Schools
Description	Allotments to schools are based on day 20 student membership. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	<p>State Formula: \$30.17 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing</p> <p>Local Formula: \$34.83 per Day 20 Student Membership</p> <p>Total Formula: \$65.00 per Day 20 Student Membership</p> <p>Allotments for alternative schools are based on student membership capacity rather than day 20 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.</p>

Alternative Schools

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

Proposed Funding	2023-24 Estimated Allotment to Schools	
	\$65.00 per K-12 ADM (159,051*\$65.00)	\$ 10,338,315
	Alternative Schools (806*\$65.00)	52,390
	Crossroads FLEX	28,000
	2023-24 Estimated Allotment to Schools	\$ 10,418,705
	2022-23 Allotment to Schools	\$ 10,361,116
	Increase for 2023-24	\$ 57,589

	<u>State</u>	<u>Local</u>
Projected 2023-24 Allotment	\$ 4,870,741	\$ 5,547,964
Less 2022-23 Allotment	4,868,657	5,492,459
Increase for 2023-24	\$ 2,084	\$ 55,505

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Supplies		\$ 2,084	\$ 55,505	\$ 57,589
	Total	-	\$ 2,084	\$ 55,505	\$ 57,589

Student Membership Changes

Non-Instructional Support Personnel

Area	Schools										
Description	The non-instructional support allotment provides funding for personnel at central office and individual schools, such as clerical assistants and custodians.										
Funding Formula	North Carolina Department of Public Instruction formula: \$311.89 per Average Daily Membership (ADM)										
Proposed Funding	<table> <tr> <td>2023-24 Estimated Student Membership</td><td>159,051</td></tr> <tr> <td>State Allotment Formula per ADM</td><td>\$ 311.89</td></tr> <tr> <td>2023-24 Estimated Allotment</td><td>\$ 49,606,416</td></tr> <tr> <td>2022-23 Allotment</td><td>\$ 49,562,900</td></tr> <tr> <td>Estimated Increase for 2023-24</td><td>\$ 43,516</td></tr> </table>	2023-24 Estimated Student Membership	159,051	State Allotment Formula per ADM	\$ 311.89	2023-24 Estimated Allotment	\$ 49,606,416	2022-23 Allotment	\$ 49,562,900	Estimated Increase for 2023-24	\$ 43,516
2023-24 Estimated Student Membership	159,051										
State Allotment Formula per ADM	\$ 311.89										
2023-24 Estimated Allotment	\$ 49,606,416										
2022-23 Allotment	\$ 49,562,900										
Estimated Increase for 2023-24	\$ 43,516										
Strategic Objective	Student Knowledge and Skills										

Budget Adjustments	Description	MOE	State	Local	Total
	Clerical Assistant	10.00	\$ 43,516	\$ 336	\$ 43,852
	Total	10.00	\$ 43,516	\$ 336	\$ 43,852

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

Area	Academics									
Description	<p>The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting Public School Units (PSUs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156).</p> <p>These funds are allocated in addition to regular instructional supplies which schools allocate to all teachers.</p> <p>Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the PSU receiving the allotment. Also, funding is contingent annually on available funding from the state.</p>									
Funding Formula	<p>State Formula: CTE Program Support revenues are anticipated to decrease slightly from funding in 2022-23. Student enrollments in grades 8-12 are projected at 65,599 (65,599 x \$38.33 + \$10,000 = \$2,524,410). The allotment for 2022-23 was \$2,540,111.</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>									
Proposed Funding	<table><tr><td>2023-24 Estimated State Allotment</td><td>\$ 2,524,410</td></tr><tr><td>Less 2022-23 State Allotment</td><td>\$ 2,540,111</td></tr><tr><td>2023-24 Decrease</td><td><u>\$ (15,701)</u></td></tr></table>	2023-24 Estimated State Allotment	\$ 2,524,410	Less 2022-23 State Allotment	\$ 2,540,111	2023-24 Decrease	<u>\$ (15,701)</u>			
2023-24 Estimated State Allotment	\$ 2,524,410									
Less 2022-23 State Allotment	\$ 2,540,111									
2023-24 Decrease	<u>\$ (15,701)</u>									
Strategic Objective	Student Knowledge and Skills									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th></tr><tr><td>Supplies and Materials</td><td></td><td>\$ (15,701)</td></tr><tr><td>Total</td><td>-</td><td>\$ (15,701)</td></tr></table>	Description	MOE	State	Supplies and Materials		\$ (15,701)	Total	-	\$ (15,701)
Description	MOE	State								
Supplies and Materials		\$ (15,701)								
Total	-	\$ (15,701)								

Student Membership Changes

Driver Education State Funding

Area

Academics

Description

The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training to complete the driver education class. The average time to complete the driver education class from registration through the classroom and driving phases is four months. Due to a staffing shortage created by COVID, we now have a backlog and an average completion time of six to seven months. Students wanting their permits by age 15 must register on or before the age of 14 years and 6 months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling driver education.

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

Funding Formula

The state allotment is currently \$199.55 per student. The state level of funding is assumed to remain at \$199.55 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).

Proposed Funding

We expect a decrease in the overall allocation for Wake County due to an ADM decrease. The current funding is \$199.55 per 9th grade ADM for this fiscal year (14,554) not including private, charter, federal, and home schools. Based on 9th Grade ADM (14,554 public school students) and the 2,026 private, charter, federal, and home school students, we estimate funding to be 16,580 students x \$199.55 = \$3,308,539.

State Funding

Projected 2023-24 Budget: \$ 3,308,539

Less 2022-23 Budget 3,447,762

2023-24 Projected Decrease **\$ (139,223)**

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State
Contracted Services		\$ (139,223)
Total	-	\$ (139,223)

Student Membership Changes

Limited English Proficiency (LEP) Teachers

Area

Academics

Description

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

The ratio of English as a Second Language (ESL) teacher to EL student is 1:68, though school allotments are based upon increments of 5 or 6 Months of Employment (MOE) when possible, resulting in the ratio of ESL teacher to EL student as high as 1:110. The recent October 1, 2022, LEP headcount of 17,365 represents 10.9 percent of the current student population.

Funding for 2023-24 is based on October 1, 2022, LEP headcount of 17,365. This is an increase of 2,340 LEP students compared to the October 1, 2021, LEP headcount of 15,025.

Funding Formula

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: salary of instructional assistant + EL count (an average of the current headcount and the previous two years, with the current year factored in twice) + EL concentration (percent ADM in current year). Public School Unit (PSU) funding for 2022-23 included a base of an instructional assistant salary (\$40,567); with a remainder of PSU allotment based on 50 percent of the number of funded EL students (\$510.43) and 50 percent of a PSU's concentration of EL students (\$3,944.87). Funding factors change every year based on the total funds available and the total statewide count of EL students.

Instructional Assistant Base	\$	40,567
LEP 50% (17,365 x \$510.43)	\$	8,863,617
LEP 50% concentration (1,440 x \$3,944.87)	\$	5,680,613
Total Projected 2023-24 Budget	\$	14,584,797

Proposed Funding

Due to the increase in LEP student numbers, the district projects an increase of \$1,233,722 or 219 MOE.

State Funding	Amount	MOE	Student Ratio
LEP Projected 2023-24 Budget	\$ 14,584,797	2,422.00	1:71
Less LEP 2022-23 Budget	13,351,075	2,203.00	1:68
2023-24 Projected Increase	\$ 1,233,722	219.00	

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teachers - State MOE	219.00	\$ 1,233,722	\$ 200,964	\$ 1,434,686
Total	219.00	\$ 1,233,722	\$ 200,964	\$ 1,434,686

Student Membership Changes

Program Enhancement Teachers (K-5)

Area	Academics
Description	Program Enhancement allotments are designed to support the elementary school enhancement programs. Program Enhancement Months of Employment (MOE) must be used to cover the arts disciplines, including art, music, physical education, and other supplemental classes as defined by the State Board of Education.
Funding Formula	A standard base of 30 MOE is provided to each school. Schools with over 500 students in traditional and year-round schools operating on track 4 and year-round schools with over 515 students will receive additional months at a 1:15 ratio.
Proposed Funding	<p>Despite adding no new schools in 2023-24, student enrollment in grades K-5 has increased. Base minimums of 30 with a 1:15 ratio have been applied to each school. The enrollment increase based on the 1:15 ratio is equivalent to approximately 74 MOE.</p> <p>Academics is repurposing local funds to add 74 MOE. If student enrollment is lower than projected, repurposed funds will revert back to the Academics base budget.</p>
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	State	Local	Total
	Teachers - State MOE	50.00	\$ 281,463	\$ 47,204	\$ 328,667
	Teachers - Local MOE	24.00		155,804	155,804
	Staff Development Substitute Pay			(40,000)	(40,000)
	Curriculum Development Pay			(20,000)	(20,000)
	Staff Development Participant Pay			(4,185)	(4,185)
	Staff Development Instructor			(420)	(420)
	Employer Provided Benefits			(10,890)	(10,890)
	Contracted Services			(11,733)	(11,733)
	Workshop Expenses			(46,749)	(46,749)
	Travel Reimbursement			(5,004)	(5,004)
	Supplies and Materials			(64,027)	(64,027)
	Total	74.00	\$ 281,463	\$ -	\$ 281,463

Student Membership Changes

Textbooks and Digital Resources - State Funds

Area	Academics
Description	The state provides funding for state-adopted textbooks and digital resources.
Funding Formula	The Wake County Public School System receives \$32.26 per Average Daily Membership (ADM) in grades K-12 from the state for the 2022-23 school year.
Proposed Funding	<p>Textbooks State Funds</p> <p>2023-24 Estimated Allotment (159,051 students * \$32.26) \$ 5,130,985</p> <p>Less 2022-23 Allotment \$ 5,126,533</p> <p>Student Membership Adjustment \$ 4,452</p>
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	State
	Textbooks and Digital Resources		\$ 4,452
	Total	-	\$ 4,452

Student Membership Changes

School Counselors

Area	Student Services
Description	The American School Counselor Association's recommended ratio is no more than 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.
Funding Formula	<p>State Formula: One position per 210.56 in average daily membership. The state allots Months of Employment (MOE) to provide funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.</p> <p>It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in the public schools.</p> <p>WCPSS Formula: For 2022-23, schools received allotments based on the below ratios: Elementary Schools – current ratio 1:386 Middle Schools – current ratio 1:349 High Schools – current ratio 1:345</p>
Proposed Funding	<p>For 2023-24, additional months are required for a middle school and high schools that are adding a grade level or projected to increase in student membership that will earn them an additional position. In order to maintain current allotment formulas at the following schools, 42 MOE are needed:</p> <ul style="list-style-type: none">• Herbert Akins MS (12 MOE)• Wake Early College of Information and Biotechnologies (10 MOE)• Willow Spring HS (20 MOE)
Strategic Objectives	Student Dispositions and Well-Being and Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
School Counselors	42.00	\$ 341,031
Total	42.00	\$ 341,031

Special Education Services

DeafBlind Intervener I & II

Area Special Education

Description In July 2022, the North Carolina Department of Instruction (NCDPI) created two positions: Deafblind Intervener I and Deafblind Intervener II. These positions are responsible for providing one-on-one support to a student who is deafblind. Due to the uniqueness of these positions and the skills required to serve as an intervener, NCDPI created the positions which cannot be classified as an educational sign language interpreter or an instructional assistant. Staff who are qualified to hold these positions must meet the following requirements:

Intervener I: High school diploma or equivalent. In addition, possess an equivalent combination of training and experience which provides the required knowledge, skills, and specialized training to serve as an intervener.

Intervener II: High school diploma or equivalent and completion of a national certification program for deafblind intervener.

WCPSS Special Education Services is working with East Carolina University DeafBlind Project to provide current staff working with students who are deafblind technical onsite assistance and professional development opportunities to increase their knowledge and skills, which provide opportunities for current staff to gain the knowledge and skills to become a deafblind intervener I.

WCPSS currently has 20 students enrolled who are identified as deafblind. Of those 20 students, three require the direct services of a deafblind intervener I or II. One additional student is currently being evaluated to determine the need for the services of an intervener I or II.

Proposed Funding WCPSS would need to open the following positions for the 2023-24 school year to be compliant with the required positions of intervener I and II and to meet the unique needs of students requiring the services of a deafblind intervener.

Intervener I: 10 Months of Employment (MOE)

- 10 MOE intervener I to serve students during the regular school calendar.

Intervener II: 10 MOE

- 10 MOE intervener II to serve students during the regular school calendar.

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

Budget Adjustments

Description	MOE	Federal
Intervener II	10.00	\$ 54,486
Intervener I	10.00	50,295
Total	20.00	\$ 104,781

Special Education Services

Departmental Budget Analyst

Area Special Education

Description Special Education Services (SES) has received increased state and federal funding. These increases require additional processing and reporting. SES has also had an increase in contracts and contractors due to related service provider vacancies. These additional contracts and contractors (along with the fiscal requirements) have increased the workloads for the current SES fiscal team of four staff.

Proposed Funding An additional staff member is needed to analyze, verify, coordinate, and reconcile SES budgets to ensure the maximized use of resources and compliance with local, state, and federal fiscal requirements. Focus on compiling and generating data relevant to program development and budget accountability, along with processing budget transfers and amendments will be the main responsibilities of this position.

The additional staff will be funded from IDEA Title VI-B Handicapped.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Departmental Budget Analyst	12.00	\$ 73,484
Total	12.00	\$ 73,484

Special Education Services

Special Education Instructional Assistants

Area	Special Education
Description	<p>The North Carolina Department of Public Instruction (NCDPI) stipulates that a continuum of educational placements be made available for all students as required by the services detailed on the student's Individualized Educational Program (IEP).</p> <p>WCPSS special education teachers and instructional assistants serve school-age students through In-Class Resource Services, Cross Categorical Resource Services, an Occupational Course of Study, and/or Special Education Regional Classrooms. The NCDPI allotment manual states the funding formula for Children with Special Needs as 13 percent of the allotted Average Daily Membership (ADM) by the dollar per child count funding factor. The funding formula includes the matching benefits, except for supplement which is funded through local budget. The average amount per child allocation is \$4,600.</p> <p>Regional Programs:</p> <p>NCDPI stipulates class size for special education regional program teachers ranging from six to 14 students based on the severity and intensity of the students' disabilities. Students assigned to a regional program have the most intense needs which may include all or many of the following areas: medical, behavioral health, mental health, self-help, communication (including low or non-verbal), gross/fine motor, swallowing, hearing, and vision. To ensure the provision of a free appropriate education. NCDPI also stipulates the allotment of instructional assistants for each special education regional classroom starting with one instructional assistant, and additional instructional assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance.</p> <p>Over the past three years, in addition to the currently enrolled students, WCPSS enrolled and/or identified 148 additional students in the 2018-19 school year, 109 additional students in the 2019-20 school year, 97 additional students in the 2020-21 school year, and 155 additional students in the 2021-22 school year to be served in regional programs. Prior to the pandemic, the average number of students requiring services in a regional program moving into the district was 150. As of December 5, 2022, WCPSS has enrolled and/or identified 80 additional students with disabilities whose IEPs require placement in a regional program. In addition, approximately 300 students transitioning from pre-k to kindergarten required placement in a regional program for the 2022-23 school year.</p> <p>Based on the trend data prior to the pandemic and at the beginning of the 2022-23 school year, the projected number of newly enrolled students requiring placement in a regional program is 150. In addition, the projected number of pre-k to kindergarten students requiring a special education regional program is 350. WCPSS currently has 372 regional programs.</p> <p>To accommodate growth and students transitioning from pre-k to kindergarten, WCPSS would need to open 17 new regional programs; however, Special Education Services (SES) is only requesting 10 new classrooms for 2023-24, which would require an additional 10 instructional assistants to support students with disabilities in regional programs.</p>
Proposed Funding	<p>Regional Program Months of Employment (MOE):</p> <ul style="list-style-type: none">Instructional Assistants: 100 MOE (10 MOE x 10 Instructional Assistants)

Special Education Services

Special Education Instructional Assistants

Proposed Funding

Special Assignment:

In addition, due to the severity of need, at times students require additional adult support and/or special assignment instructional assistants to support safety for the students and/or others. Currently, an estimated 2 percent of the total identified special education students require additional adult support. Based on projected numbers for growth for the 2023-24 school year, Special Education Services is projecting the addition of five special assignment instructional assistants.

Special Assignment Instructional Assistant MOE

- Instructional Assistants: 50 MOE (10 MOE x 5 Instructional Assistants)

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Regional Programs - IAs	100.00	\$ 459,066
Special Assignment - IAs	50.00	229,532
Total	150.00	\$ 688,598

Program Continuity

Magnet Months of Employment and Program Support

Area	Chief of Schools
Description	In order to maintain equal and equitable access to magnet programs, additional resources are requested to support magnet schools by theme, number of students served, and socio-economic school data.
Proposed Funding	<p>Athens Magnet High currently receives 55 teacher Months of Employment (MOE) for veterinary science, medical science, and sports medicine. However, Athens is also the language immersion high school from both Dillard Drive Magnet Middle and East Cary Magnet Middle. The Board of Education (BOE) approved language immersion programs to be continuous K-12; therefore, in order to meet the needs of ninth grade students with immersion supports, a Chinese and French teacher are needed for a total of 20 MOE.</p> <p>Oberlin Magnet Middle currently has 20 MOE for Chinese and 20 MOE for world language teachers; however, to leverage consistency among middle school daily world language programs/global studies programs as well as ensuring all students receive daily world language, two additional world language teachers are required for Spanish and Chinese. We are requesting 20 teacher MOE to support both programs housed at Oberlin – language immersion and world languages.</p> <p>West Millbrook hosts the International Baccalaureate (IB) Middle Years Programme (MYP) program which requires language acquisition classes as well as elective offerings aligned with the IB programme. West Millbrook currently receives 39 MOE for world language teachers from the Magnet office but does not receive additional MOE to support the other needed course offerings. In order to support the number of students and electives, additional teachers are needed for arts, design, and language acquisition for a total of 20 MOE. This is not an expanding program, but a critical need to meet the program requirements as marketed and advertised to students and families. Per program requirements, all students take one class within each subject area annually.</p> <p>Broughton currently receives 25 teacher MOE for both IB and world languages. The BOE approved the language immersion programs to be continuous K-12; therefore, an additional Chinese immersion teacher (10 MOE) is needed to support Oberlin students matriculating in Chinese from eighth to ninth grade at Broughton for 2023-24 and beyond. Without the additional MOE, the Oberlin students will not be able to continue in a language immersion experience.</p> <p>Wake Early College of Health Science (WECHS) is a Cooperative Innovative High School (CIHS) collaboration between WCPSS, Wake Tech Community College, and Wake Med. WECHS is significantly unallotted for teacher MOE as compared to other early colleges in the district. Ten MOE will support teaching and learning and will provide better equity of teaching staff across all WCPSS early colleges.</p> <p>Joyner currently receives 33 teacher months for Spanish daily world language and IB Primary Years Programme (PYP). Originally, Joyner had employed five Spanish teachers and the magnet office eliminated 10 MOE four years ago due to a refocus on Magnet Priority Group status. Joyner has two distinct magnet themes including IB PYP and world languages offered daily to all K-5 students; therefore, in order to be consistent among our daily world language programs and to support students' acquisition of daily world language instruction and skills, an additional 5 MOE is needed.</p>

Program Continuity

Magnet Months of Employment and Program Support

Proposed Funding Crossroads FLEX has grown its student base to the point of needing additional onsite elective course options for students beyond what can be provided virtually. The current need is additional Career Technical Education (CTE) months, however, with the allotment formula, enough MOE to meet the needs of all students is not provided. Therefore, this request is for an additional part-time teacher to support the student need.

Kingswood Montessori Magnet Elementary currently receives 24.65 montessori teacher months. This request is for .35 MOE as it is difficult for the school to allocate .65 months.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Magnet Teachers - Athens	20.00	\$ 130,937
Magnet Teachers - Oberlin	20.00	130,937
Magnet Teachers - West Millbrook	20.00	130,937
Magnet Teachers - Broughton	10.00	65,469
Magnet Teachers - WECHS	10.00	65,469
Magnet Teachers - Joyner	5.00	32,735
Magnet Teachers - Crossroads FLEX	5.00	32,735
Magnet Teachers - Kingswood	0.35	2,292
Total	90.35	\$ 591,511

Program Continuity

MSAP Cornerstone 2017 Months of Employment

Area	Chief of Schools
Description	The Magnet Schools Assistance Program (MSAP) grant for 2017-2022 has supported Bugg Magnet Elementary, Lincoln Heights Magnet Elementary, Millbrook Magnet Elementary, and Southeast Raleigh Magnet High and is ending in June 2023. Therefore, this funding request is to support the programs beyond the life of the grant as required by the federal guidelines.
Proposed Funding	<p>We are requesting to move the following Months of Employment (MOE) as noted below by school to local funds:</p> <ul style="list-style-type: none"> • Bugg Magnet ES: 33 MOE (innovation coach, innovation teacher, coordinating teacher/ instructional technology, and 5 MOE for magnet coordinator) • Lincoln Heights Magnet ES: 35 MOE (environmental connections integration specialists, environmental inquiry teacher, and 5 MOE for magnet coordinator) • Millbrook Magnet ES: 25 MOE (environmental connections integration specialists and 5 MOE for magnet coordinator) • Southeast Raleigh Magnet HS: 42 MOE (university connections coordinator, university connections instructional coach, instructional technology facilitator, and video production and art teachers)
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Local	Federal	Total
	Instructional Facilitators	66.00	\$ 432,096	\$	\$ 432,096
	Teachers	38.00	248,782		248,782
	Coordinators	31.00	202,954		202,954
	Instructional Facilitators	(66.00)		(582,192)	(582,192)
	Teachers	(38.00)		(322,725)	(322,725)
	Coordinators	(31.00)		(250,251)	(250,251)
	Total	-	\$ 883,832	\$(1,155,168)	\$ (271,336)

Program Continuity

Engagement Review for Reaccreditation for High School

Area	Academics
Description	The Wake County Public School System expects all high schools to be reaccredited on a cycle of every six years.
Funding Formula	Cognia provides the engagement review at a cost of \$4,000 per six-year cycle.
Proposed Funding	Six high schools are scheduled for this review during the 2023-24 school year. Academics is repurposing workshop expense funds to pay this cost in 2023-24.
Strategic Objectives	Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	Engagement Review Fee		\$ 24,000
	Workshop Expenses		(24,000)
	Total	-	\$ -

Program Continuity

Google G Suite Enterprise for Education Subscription

Area

Technology

Description

Google G Suite was initially purchased through Softchoice Corporation in 2020 via an award through Bid# 251-21-127. A three-year pricing model was executed with subscription renewed annually in September. Technology Services has typically covered annual subscription cost during initial period through School Technology state funds. Google's initial licensing model was based on staff count with student licenses free with purchase. As we near the end of the initial term, Google has changed its licensing model which is now priced on student count with staff licenses free with purchase.

In 2023-24, the renewal will require a substantial increase in funding to cover the cost of the subscription moving forward. Technology Services is also projecting no rollover School Technology state funds being available in 2023-24. In order to continue to offer Google G Suite throughout the district, the subscription cost should be shifted to operational expense.

Proposed Funding

Current estimate is \$5.00 per student plus tax.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	State	Local	Total
Annual Subscription Renewal		\$ (838,000)	\$ 838,000	\$ -
Total	-	\$ (838,000)	\$ 838,000	\$ -

Program Continuity

Microsoft Licensing

Area Technology

Description The district's volume licensing to Microsoft products is handled via an Enrollment for Education Solutions (EES) agreement. A three-year subscription enrollment was executed in May 2021 and is paid annually during term. Technology Services has typically covered annual subscription costs through School Technology state funds. Microsoft's licensing model for O365 is based on staff count with student licenses free with purchase. Other Microsoft products paid as part of the annual subscription renewal include, but are not limited to, server licenses for equipment housed at school sites and in the data center as well as Microsoft Azure.

Proposed Funding Technology Services is projecting no rollover funds in School Technology state funds being available in 2023-24. In order to continue to cover renewal of Microsoft, subscription costs should be shifted to operational expense.

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments	Description	MOE	State	Local	Total
	Annual Subscription Renewal		\$ (1,121,755)	\$ 1,121,755	\$ -
	Total	-	\$ (1,121,755)	\$ 1,121,755	\$ -

Program Continuity

Technology Senior Administrator

Area Technology

Description This position is vital to the day-to-day operations of mission critical instructional and operational digital tools. As system administrator of Canvas, ClassLink (WakeID portal), DRPL, O365, WakeLearns, SchoolMessenger, and TalkingPoints, responsibilities include: testing, communication, and deploying system upgrades, level 1, 2, and 3 support ticket resolution, troubleshooting data integrations with PowerSchool and/or IDAuto data sources, and creation of support documentation.

Proposed Funding WCPSS used federal Elementary and Secondary School Emergency Relief (ESSER) III resources to fund this position. This request is to shift the position from ESSER III funds to local funds.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Senior Administrator - Local MOE	12.00	\$ 117,351	\$	\$ 117,351
Senior Administrator - Federal MOE	(12.00)		(117,739)	(117,739)
Total	-	\$ 117,351	\$ (117,739)	\$ (388)

Increasing Property Costs

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Crossroads FLEX lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs, collectively referred to as "TICAM" charges. The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. The North Wake College and Career Academy (NWCCA) lease addresses student capacity and facility needs and expires June 2026. The lease payment includes a set annual rental rate (\$524,740) for the second five-year term and payment of Wake County property taxes. The estimated tax payment is \$67,500 per year. The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. The lease rate increases annually by an escalation rate of 3 percent. The Moore Square Magnet MS parking lease (Secure Parking USA, LLC) addresses staff and magnet program parking needs at Moore Square Magnet MS. The lease is an annual recurring lease that is expected to renew. The lease expires June 2023. The lease rate is currently \$58/space/month (29 spaces=\$20,184/year). Due to demand for downtown Raleigh parking in this area, we are anticipating an estimated increase to \$63/space/month (29 space=\$21,924/year) which will result in an estimated annual increase of \$1,740 from the current costs. The \$5,292 balance of the annual parking costs not to exceed \$27,216, is to address parking needs as they arise at the school (acquire additional needed parking from Secure Parking USA, LLC, and/or pursue other parking lease opportunities near the school as they become available). The SCORE ReEngagement (Garner) lease addresses student capacity and facility needs and is a three-year lease that expires June 30, 2025, with one renewal option of three years. The lease rate increases annually by an escalation rate of 4 percent. The SCORE ReEngagement (North Raleigh) lease addresses student capacity and facility needs and is a five-year, nine-month lease which commences July 1, 2023, and expires March 31, 2029. The annual escalation rate is 3 percent. The Forest Hills Baptist Church Use Agreement addresses staff parking needs at Fred A. Olds Elementary School. The agreement is an annual recurring agreement that expires June 2023 and is expected to be renewed. The rate is currently \$7,500 per year. Young Men's Christian Association of the Triangle Area lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent and CAM fees.

Strategic Objective Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	SCORE ReEngagement (N. Raleigh)		\$ 78,266
	WYWLA		12,635
	Crossroads FLEX		10,093
	Purchasing Warehouse		7,981
	Moore Square Magnet MS		2,160
	SCORE ReEngagement (Garner)		1,927
	Total	-	\$ 113,062

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

Area	Facilities									
Description	The Crossroads I and II lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. Crossroads III addresses administrative functions and secures an additional 75,864 rentable square feet of space. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs.									
Funding Formula	The initial lease term was 182 months and had 72 months remaining as of July 1, 2020; however, with the addition of the Crossroads III expansion space on November 20, 2018, terms were adjusted to allow the three buildings to be coterminous. The extended lease term will now expire 180 months after the expansion Rent Commencement date; 132 months remain as of July 1, 2023. The lease monthly base rent increases 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually.									
Proposed Funding	<p>For Crossroads I and II, the 2023-24 annual increase is 2.5 percent, rent is \$3,855,428, an estimated increase of \$94,035.</p> <p>For Crossroads III, the 2023-24 annual rent is \$1,969,101, an estimated increase of \$43,330. The CAM charges for Crossroads III are not projected to change.</p> <p>Projected increases will be funded from identified budget savings.</p> <p>Building program bond funds will cover the cost of the Crossroads III square footage that is occupied by Facilities Design and Construction and Real Estate Services.</p> <p>Additionally, \$9,271 becomes available from the bond cash flow set aside by the county for this lease and will decrease the local operating request.</p>									
Strategic Objective	Operational Effectiveness									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Annual Rent</td><td></td><td>\$ 9,271</td></tr><tr><td>Total</td><td>-</td><td>\$ 9,271</td></tr></table>	Description	MOE	Local	Annual Rent		\$ 9,271	Total	-	\$ 9,271
Description	MOE	Local								
Annual Rent		\$ 9,271								
Total	-	\$ 9,271								

Removal of Prior Year One-Time Costs

One-Time Costs in 2022-23

Area	Systemwide
Description	<p>WCPSS tracks one-time costs to remove the budget for the following school year. Some one-time costs occur every year and some costs are unique to the school year. One-time costs may occur as an appropriation of fund balance, identification of net local savings, or adjustments from other one-time revenue sources. This request removes one-time costs in 2022-23.</p> <p>Systemwide</p> <ul style="list-style-type: none">• Carryforward purchase orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2021-22 to 2022-23.• Over/under savings: WCPSS sets aside any net savings identified during the year in the local budget in a separate account. WCPSS then removes the net savings from the base budget for the next fiscal year.• Special projects: The Wake County Board of Education approves an appropriation of funds for items reserved in funds balance for special projects on a one-time basis. In 2022-23, this included average daily membership reconciliation, system upgrade, workers' compensation claims, HELPS district initiative, and textbook and digital content.• Other one-time costs in 2022-23 are listed on the next page. <p>Schools</p> <ul style="list-style-type: none">• Positions paid by individual school accounts: During 2022-23, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2023-24, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.• Positions paid by before and after school care carryover funds: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. Position costs paid by carryover funds in 2022-23 are being removed.• Tuition program carryover funds: This adjustment reflects a reduction in carryover funds in tuition programs due to a decrease in revenue.• Early hires and professional learning: New schools receive funding for early hires and task assignment in the year prior to the school opening. Funds carryover until September 30 of the first year the school is open. This adjustment removes funding for the schools that opened in 2022-23.
Strategic Objective	Operational Effectiveness

Removal of Prior Year One-Time Costs

One-Time Costs in 2022-23

Budget Adjustments	Description	MOE	Local
	Systemwide		
	Class Size Reserve	(1,000.00)	\$ (6,009,663)
	Carryforward Purchase Orders		(2,105,141)
	Over/Under Savings		(3,529,866)
	Textbook and Digital Content	(12.00)	(1,248,000)
	Workers' Compensation Claims		(900,000)
	HELPS District Initiative		(870,000)
	Oracle Software and Support		(351,443)
	Before and After School Program Shortage		(300,000)
	Drivers Education Vehicles		(260,450)
	Salary Audit		(218,700)
	DHHS Pre-K Bonus Revenue		(92,000)
	DEI Audit		(75,000)
	Computers for new Staff		(73,080)
	Child Nutrition Support Van		(47,321)
	Contract Support for Accounting		(26,000)
	Print Shop Equipment Upgrade		(22,000)
	Pension Plan Audit		(15,000)
	Volunteer Background Checks for Waketogether		(9,000)
	Instructional Assistants for Summer Program		(4,670)
	Prior Year Invoices and Stipend Pay		(3,536)
		(1,012.00)	\$ (16,160,870)
	Schools - Positions Paid by Individual School Accounts		
	Instructional Assistants	(89.50)	\$ (289,595)
	Teachers	(49.00)	(215,208)
	Custodian	(2.60)	(8,381)
	Assistant Principal	(1.00)	(7,774)
	Employer Matching Benefits		(177,379)
	Supplementary Pay		(39,037)
	Tutor Pay		(32,375)
	Substitute - Regular Absence		(6,481)
	Substitute - Staff Development		(5,245)
	Annual Leave Payout		(3,723)
		(142.10)	\$ (785,198)

Removal of Prior Year One-Time Costs

One-Time Costs in 2022-23

Budget Adjustments	One-Time Costs in 2022-23		
	Description	MOE	Local
	Schools - Tuition Programs		
	Before and After School Care	(4.00)	\$ (233,639)
	Summer School Tuition		(53,340)
		(4.00)	\$ (286,979)
	Schools - Costs for New Schools		
	Professional Learning for New Schools		\$ (74,636)
		-	\$ (74,636)
	Total	(1,158.10)	\$ (17,307,683)

Program Reduction, Elimination, or Savings

Targeted Enrollment

Area	Systemwide									
Description	WCPSS has 300 Months of Employment (MOE)in the recurring budget for targeted enrollment. These resources allow the Chief of Schools and Human Resources to provide resources to schools beyond formula as one-time adjustments. This allows support for schools for class size issues, employee leave issues, pay for planning for hard to fill classroom teacher positions, balancing students across tracks, allotment reconciliation as of day 20 membership, and other unique circumstances. In addition, there is a fund balance appropriation for an additional 1,000 months for targeted enrollment.									
Proposed Funding	This funding request removes the recurring MOE. Instead, the district will appropriate funds each year on a one-time basis for this category. This allows us to reassess the MOE needed each year for one-time allocations based on system issues.									
Strategic Objective	Operational Effectiveness									
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Targeted Enrollment Teacher MOE</td><td>(300.00)</td><td>\$ (2,363,058)</td></tr><tr><td>Total</td><td>(300.00)</td><td>\$ (2,363,058)</td></tr></table>	Description	MOE	Local	Targeted Enrollment Teacher MOE	(300.00)	\$ (2,363,058)	Total	(300.00)	\$ (2,363,058)
Description	MOE	Local								
Targeted Enrollment Teacher MOE	(300.00)	\$ (2,363,058)								
Total	(300.00)	\$ (2,363,058)								

Priority Areas - Multi-Year Plan

Behavioral Health Supports

Area

Student Services

Description

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

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.

2021-22 Data

504	6,077	Behavior Incidents	66,817
Homelessness	4,747	In School Suspensions	25,422
Suicide Screenings	4,119	Short-Term Suspensions	11,347
Child Protective Services (CPS) Referrals	1,540	Long-Term Suspensions/Expulsions	3/5
Self-Injury	675	ACE Referrals	781
Foster Care Placement	515	Mental Health Referrals	428

School Physical Health 2020-21

Medical Care Plans	18,865	Medications	2,132
Chronic Health Conditions	17,009	Invasive Procedures	149

This is now an eight-year plan for expanding behavioral health supports. WCPSS used one-time federal funds in 2020-21, 2021-22, and 2022-23 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
Actual								
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
2022-23					94	\$ 0.9 m	94	\$ 0.9 m
Proposed								
2023-24			250	\$ 2.0 m			250	\$ 2.0 m
2024-25			786	\$ 6.0 m			786	\$ 6.0 m
2025-26			1,064	\$ 8.0 m			1,064	\$ 8.0 m
2026-27			1,063	\$ 8.0 m			1,063	\$ 8.0 m
Total	270	\$ 1.7 m	3,249	\$ 24.9 m	1,421	\$ 11.2 m	4,940	\$ 37.8 m

Priority Areas - Multi-Year Plan

Behavioral Health Supports

Proposed Funding For 2023-24, 250 Months of Employment (MOE) are needed to maintain the needs-based allotment formula at the K-5 level and stabilize positions at high needs middle schools.

Strategic Objectives Student Dispositions and Well-Being and Operational Effectiveness

Budget Adjustments	Description	MOE	Local
	School Counselors	250.00	\$ 2,039,150
	Total	250.00	\$ 2,039,150

Priority Areas - Multi-Year Plan

Maintenance and Operations Formula Alignment

Area	Maintenance and Operations																														
Description	<p>While the salaries of maintenance and operation employees have fallen significantly below market rates, the maintenance needs of our buildings have been deferred to create and maintain funding for teachers and classrooms. This has created a constant backlog of work orders, many of which involve regular repairs to heating and cooling systems stretched beyond normal and recommended life spans.</p> <p>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 77.6 percent of the industry standard for maintenance, operating capital, and capital improvement project funds. The plan began as a five-year implementation but has extended to an eight-year phase-in.</p>																														
Funding Formula	<table> <tr> <td>2022-23 CRV for M&O</td><td>\$ 4,417,470,000</td></tr> <tr> <td>Times Industry Standard Percentage</td><td>3%</td></tr> <tr> <td>Industry Standard for M&O Budgeting</td><td><u>\$ 132,524,100</u></td></tr> <tr> <td>2022-23 M&O Budget</td><td>\$ 102,876,239</td></tr> <tr> <td>Percent of Industry Standard</td><td>77.6%</td></tr> <tr> <td>2023-24 CRV for M&O</td><td>\$ 4,843,551,000</td></tr> <tr> <td>Times Industry Standard Percentage</td><td>3%</td></tr> <tr> <td>Industry Standard for M&O Budgeting</td><td><u>\$ 145,306,530</u></td></tr> <tr> <td>Less:</td><td></td></tr> <tr> <td>2022-23 M&O Budget</td><td>\$ 102,876,239</td></tr> <tr> <td>2023-24 M&O Early Learning Center Funding Request</td><td>\$ 81,294</td></tr> <tr> <td>2023-24 M&O Lifecycle Increase in Capital Improvement Project</td><td>\$ 14,496,371</td></tr> <tr> <td>2023-24 Base Budget Adjusted</td><td><u>\$ 117,453,904</u></td></tr> <tr> <td>Anticipated Capital Improvement Project Funds</td><td>\$ 7,852,626</td></tr> <tr> <td>Equals Local Funds Needed to Reach Industry Standard</td><td><u><u>\$ 20,000,000</u></u></td></tr> </table>	2022-23 CRV for M&O	\$ 4,417,470,000	Times Industry Standard Percentage	3%	Industry Standard for M&O Budgeting	<u>\$ 132,524,100</u>	2022-23 M&O Budget	\$ 102,876,239	Percent of Industry Standard	77.6%	2023-24 CRV for M&O	\$ 4,843,551,000	Times Industry Standard Percentage	3%	Industry Standard for M&O Budgeting	<u>\$ 145,306,530</u>	Less:		2022-23 M&O Budget	\$ 102,876,239	2023-24 M&O Early Learning Center Funding Request	\$ 81,294	2023-24 M&O Lifecycle Increase in Capital Improvement Project	\$ 14,496,371	2023-24 Base Budget Adjusted	<u>\$ 117,453,904</u>	Anticipated Capital Improvement Project Funds	\$ 7,852,626	Equals Local Funds Needed to Reach Industry Standard	<u><u>\$ 20,000,000</u></u>
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Equals Local Funds Needed to Reach Industry Standard	<u><u>\$ 20,000,000</u></u>																														
Proposed Funding	<p>WCPSS will use \$7.8 million of anticipated capital improvement project funds over the next five years toward industry standard. M&O plans to request \$20 million over three years beginning in 2024-25 to reach industry standard.</p> <p>WCPSS used federal Elementary and Secondary School Emergency Relief (ESSER) III resources in 2021-22 to support the phase-in plan. The adjustment in 2022-23 moved \$2 million from one-time federal to local funds.</p> <p>This request moves the remaining \$11.8 million of maintenance, utilities, and custodial contract costs from federal funds to the recurring operating budget.</p>																														

Priority Areas - Multi-Year Plan

Maintenance and Operations Formula Alignment

Proposed Funding

Multi-Year Plan			
	Local	Federal	Total
Actual			
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
2022-23	\$ 5,000,000	\$ (2,000,000)	\$ 3,000,000
Proposed			
2023-24*	\$ 11,763,845	(11,763,845)	\$ -
2024-25*	\$ 6,666,667		\$ 6,666,667
2025-26*	\$ 6,666,667		\$ 6,666,667
2026-27*	\$ 6,666,666		\$ 6,666,666
Total	\$ 36,696,845	\$ (196,845)	\$ 36,500,000

*Subject to revision.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
Maintenance and Operations		\$ 7,713,845	\$ (7,713,845)	\$ -
Utilities		2,750,000	(2,750,000)	-
Custodial Contract		1,300,000	(1,300,000)	-
Total	-	\$ 11,763,845	\$ (11,763,845)	\$ -

Priority Areas - Multi-Year Plan

Instructional Support Technicians

Area Technology

Description

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.

WCPSS created a multi-year phase-in plan to support the hiring of full-time Instructional Support Technicians (ISTs) and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven IST positions were added. In 2021-22 and 2022-23, 10 IST positions were added.

WCPSS used federal Elementary and Secondary School Emergency Relief (ESSER) II resources in 2021-22 to support the phase-in plan. ESSER II funds are expected to be expended by June 30, 2023.

Proposed Funding

This adjustment moves 120 IST Months of Employment (MOE) from ESSER II funding to the recurring operating budget. WCPSS will not add new IST positions in 2023-24. The plan will resume in 2024-25.

Multi-Year Plan						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
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
2022-23	120.00	\$ 960,237			120.00	\$ 960,237
Proposed						
2023-24	120.00	\$ 861,022	(120.00)	\$ (865,204)	-	\$ (4,182)
2024-25	120.00	\$ 980,511			120.00	\$ 980,511
2025-26	120.00	\$ 980,511			120.00	\$ 980,511
Total	648.00	\$ 5,000,292	-	\$ 4,574	648.00	\$ 5,004,866

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

Description	MOE	Local	Federal	Total
ISTs - Local MOE	120.00	\$ 861,022	\$	\$ 861,022
ISTs - Federal MOE	(120.00)		(865,204)	(865,204)
Total	-	\$ 861,022	\$ (865,204)	\$ (4,182)

New or Expanding Program

Assistant Principal Months of Employment (MOE)

Area

Chief of Schools

Description

Assistant principal high school allotments are as follows:

New High Schools – as grades are added when the school opens, they will earn assistant principal months by grade until they have students in all four grade levels (12 MOE + 12 MOE + 12 MOE + 11 MOE) to earn the minimum allotment of 47 months.

Early Colleges and Academies:

- College and Career Academies (North Wake College and Career Academy, Vernon Malone College and Career Academy, Wake Early College of Health and Science, and Wake Early College of Information and Biotechnologies): 12 MOE
- Wake STEM Early College: 11 MOE
- Leadership Academies: 11 MOE

Proposed Funding

This request is for 3 MOE to ensure all early colleges have 12 MOE to support all grade levels in the early college high school programs (Wake STEM Early College, Wake Young Men's Leadership Academy, and Wake Young Women's Leadership Academy).

Strategic Objectives

Student Dispositions and Well-Being and Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Assistant Principal MOE	3.00	\$ 26,693
Total	3.00	\$ 26,693

New or Expanding Program

Early Learning Center

Area

Student Services

Description

The Early Learning Center on Memory Lane is scheduled to open fall 2023. The center will serve students with academic need (Title I) and students identified for special education services. According to the April 2022 child count, the number of preschool students with disabilities increased by 9 percent as compared to April 2021 child count data. Due to the current increase of students being evaluated and the streamlining of processes, we anticipate the April 2023 child count to increase by approximately 23 percent. We continue to experience significant growth in the number of students being screened for pre-k Title I and becoming eligible for special education services. We continue to have a wait list of over 1,700 students for Title I pre-k.

Proposed Funding

The following positions to staff the center are being requested:

- Director - 6 Months of Employment (MOE) Title I (to complete existing start up 6 MOE position for a total of 12 MOE director)
- Assistant Director - 11 MOE (5.50 MOE Title I and 5.50 MOE Special Education)
- Secretary - 9 MOE (to complete existing 3 MOE position for a total of 12 MOE secretary)
- Data Manager - 12 MOE
- Teachers - 60 MOE (30 MOE Title I and 30 MOE Special Education)
- Instructional Assistants - 100 MOE (40 MOE Title I + 60 MOE Special Education)
- Social Worker - 5 MOE

This request also includes an increase to maintain an additional 22,265 square feet. The increase is based on the following formulas for utilities, custodial, and square footage costs.

Utilities: \$1.4312 * 22,265 square feet (Electric: \$1.0812, Natural gas \$0.15, Water/sewer: \$0.14, Solid waste: LP/oil: \$0.01)	\$	31,866
Custodial Contract Services: \$1.33 * 22,265 square feet	\$	29,612
Square Footage Costs: \$0.89 * 22,265 square feet	\$	19,816
Total Maintenance Increase	\$	81,294

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local	Federal	Total
Instructional Assistants	100.00	\$ 288,286	\$ 192,826	\$ 481,112
Teachers	60.00	197,529	198,215	395,744
Assistant Director	11.00	47,988	48,177	96,165
Director	6.00		58,320	58,320
Data Manager	12.00	57,210		57,210
Secretary	9.00	43,732		43,732
Social Worker	5.00	40,783		40,783
Maintenance Costs		81,294		81,294
Laptops (one-time costs)		19,488		19,488
Total	203.00	\$ 776,310	\$ 497,538	\$ 1,273,848

New or Expanding Program

Preschool Teachers and Instructional Assistants

Area

Student Services

Description

Based on an increase of students requiring specialized instruction, a preschool special education part-day program was opened with recovered Months of Employment (MOE) in January 2023. In this part-day classroom model, eight students are served in the morning and eight students are served in the afternoon, totaling services for 16 students who require a low student to teacher ratio and structure. According to the April 2022 child count, 25 percent of the preschool disability population are identified as students with autism and require highly structured, low student to teacher ratio to meet their development and special needs.

Proposed Funding

Funding is requested to provide 5 MOE to combine with the existing 5 MOE for a 10 MOE classroom teacher.

- **5 MOE Preschool Special Education Teacher**

To ensure a Free Appropriate Public Education (FAPE), and due to the significant complexity of student needs and the increase in referrals for special education, preschool classroom teachers are in significant and immediate need for additional instructional assistants. Feedback from principals indicate a need for additional staff due to the significant social, emotional, feeding, physical health, and behavioral needs of students. There is a notable COVID impact as evidenced by the development trajectories of the students served. During the 2022-23 school year (as of December 2022), additional 138.5 special instructional assistant MOE were requested and allotted to schools to support the increased number of students with disabilities with significant and complex delays, challenging behaviors, feeding plans, and medical needs.

With the continued increase in students with disabilities on child count and the increase of students with significant needs for support, an additional 180 MOE are being requested.

- **180 MOE Preschool Special Education Instructional Assistants**

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Local	Federal	Total
Preschool IAs - Federal MOE	98.00	\$	\$ 470,867	\$ 470,867
Preschool IAs - Local MOE	82.00	393,990		393,990
Preschool Teacher	5.00	32,922		32,922
Laptops (one-time costs)		14,616		14,616
Total	185.00	\$ 441,528	\$ 470,867	\$ 912,395

New or Expanding Program

Senior Administrators for Employee Support and Wellness

Area Human Resources

Description This year we have established the Employee Support and Wellness Program to provide support for mental health and well-being to our employees. Through funding provided by Counseling and Student Services, we were able to contract with two clinically licensed social workers to create and provide services for employee wellness. Through the work of our contract employee support coordinators, some of the services provided to our employees are as follows:

- Crisis response (ex. Death of staff or students; shooting in Hedingham neighborhood);
- Outreach to and assessment of staff in crisis;
- Coordination of Employee Assistance Program (EAP) and other community resources for staff;
- Facilitation of wellness circles for staff;
- Engagement in restorative activities for teams or departments;
- Consultation time with school employees as requested by the principal; and
- Implementation of wellness survey for staff.

Proposed Funding We are seeking to continue the work of this program using WCPSS employees, rather than contractors. This eliminates some legal constraints related to the work done by the employee support and wellness coordinators. Funding has been provided to convert these to WCPSS employee positions for the remainder of the 2022-23 school year (two senior administrators). This request is to continue to fund these as permanent employee positions.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Senior Administrators	24.00	\$ 229,456
Laptops (one-time cost)		3,248
Total	24.00	\$ 232,704

CARES Act - CRF, GEER, ESSER I

GEER - Supplemental Instructional Services

Area Academic Advancement

Description The Governor's Emergency Education Relief (GEER) fund is part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020.

In 2020-21, WCPSS received \$1.65 million of GEER funding for supplemental instructional services to support the academic needs of at-risk students, students in poverty, and students with disabilities through additional in-school instructional support.

Funds were available through September 30, 2022.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Instructional Assistant		\$ (199,062)
Employer Provided Benefits		(64,270)
Indirect Cost		(6,694)
Total	-	\$ (270,026)

CARES Act - CRF, GEER, ESSER I

ESSER I - Exceptional Children Grants

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

This grant is for supporting extraordinary costs associated with providing future services and instructional support due to the impacts of COVID-19 for exceptional children who qualify for these services.

Funds were available through September 30, 2022.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (229,932)
Pupil Transportation - Contracted		(144,292)
Contracted Services		(62,234)
Tutorial Pay		(41,725)
Employer Provided Benefits		(11,124)
Indirect Cost		(7,188)
Total	-	\$ (496,495)

CARES Act - CRF, GEER, ESSER I

ESSER I - K-12 Emergency Relief Fund

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the coronavirus pandemic.

Funds were used to support one-year, non-recurring costs in response to the COVID-19 pandemic:

- Virtual Academy
- Summer Learning (2021)
- Personal Protective Equipment (PPE) and Custodial Services
- Technology Services Devices
- Unfunded Legislative Bonuses

Funds were available through September 30, 2022.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (208,472)
Salaries and Benefits		(15,433)
Supplies and Materials		(5,475)
Indirect Cost		(3,824)
Total	-	\$ (233,204)

CRRSA - ESSER II

ESSER II - Competency-Based Assessment

Area Academic Advancement

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

This grant provides funds for a single competency-based assessment per grade and subject for students in kindergarten through eighth grade that may be taken at the beginning of the program and at the conclusion of the program.

Funds are available through September 30, 2023. Funds are expected to be expended by June 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Computer Software and Supplies		\$ (716,984)
Indirect Cost		(18,226)
Total	-	\$ (735,210)

CRRSA - ESSER II

ESSER II - Instructional Support Contract

Area Academic Advancement

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

The intent of ESSER II - Instructional Support Contract funds is to provide supplemental funds for contracted services for school health support personnel to provide additional physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services. This grant was part of the state reserve portion of ESSER II and was authorized by the State Board of Education.

Unspent funds will carry over to 2023-24 and are available through September 30, 2023.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (701,272)
Total	-	\$ (701,272)

CRRSA - ESSER II

ESSER II - Summer Career Accelerator Program

Area Academic Advancement

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 209,467
Salaries and Benefits		(363,586)
Supplies and Materials		(157,374)
Indirect Cost		(8,372)
Total	-	\$ (319,865)

CRRSA - ESSER II

ESSER II - Supplemental - K-12 Emergency Relief Fund

Area

Academic Advancement

Description

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

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

The grant is available through September 30, 2023. ESSER II funds supported year two instructional support technician positions to address interrupted learning, behavioral health positions, restored funding/permanent building substitutes, personal protection equipment, and indirect costs.

This adjustment removes the following costs from ESSER II funds, which are expected to be expended by June 30, 2023:

- Restoration of substitute funding;
- Behavioral health positions (moving to ESSER III - K-12 Emergency Relief Fund); and
- Personal Protective Equipment (PPE) supplies.

The adjustment to remove instructional support technicians from ESSER II funds is in the Priority Areas - Multi-Year Plan category. Building substitutes and behavioral health positions are transitioning to ESSER III funds.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Building Substitutes	(2,044.00)	\$ (6,979,306)
Counselors	(654.00)	(5,710,856)
Social Workers	(344.50)	(1,811,151)
Director and/or Supervisor	(144.00)	(1,225,558)
Psychologist	(158.00)	(1,193,043)
Instructional Specialists	(119.00)	(1,076,448)
Crisis Specialists & Certified Nurses	(64.00)	(364,998)
Bonus Pay and Benefits		(8,570,303)
Purchased Services		(3,728,441)
Unbudgeted Funds		(2,134,900)
Supplies and Materials		(1,035,340)
Indirect Cost		(828,499)
Salary and Benefit Adjustments		(40,743)
Total	(3,527.50)	\$ (34,699,586)

ARP Act - ESSER III

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

Area

Chief of Schools

Description

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

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

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2023.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries and Benefits		\$ (63,395)
Supplies and Materials		(31,882)
Purchased Services		(22,241)
Indirect Cost		(2,865)
Total	-	\$ (120,383)

ARP Act - ESSER III

ESSER III - Career and Technical Education - Hospitality

Area Academic Advancement

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (451)
Indirect Cost		(11)
Total	-	\$ (462)

ARP Act - ESSER III

ESSER III - Cyberbullying and Suicide Prevention Grants

Area Academic Advancement

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

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

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (754,155)
Total	-	\$ (754,155)

ARP Act - ESSER III

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

Area Academic Advancement

Description

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

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

The funds are one-time, non-recurring allotments to Barwell and Bugg elementary schools. Barwell was able to fill their position and will not have funds available to continue the position this year. Bugg intended to hire a position this year but was not able to. They have funds to support half-time this year and half-time next year.

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Teacher	(10.00)	\$ (95,067)
Indirect Cost		(2,417)
Total	(10.00)	\$ (97,484)

ARP Act - ESSER III

ESSER III - Driver Training

Area Academic Advancement

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

Funds are used to support driver education programs and aid in reducing a backlog of student applicants due to the COVID-19 pandemic.

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (46,587)
Total	-	\$ (46,587)

ARP Act - ESSER III

ESSER III - Grants for Identification and Location of Missing Students

Area Academic Advancement

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

Funds are used to identify and locate missing students.

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

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

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (210,000)
Total	-	\$ (210,000)

ARP Act - ESSER III

ESSER III - Homeless II

Area Academic Advancement

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

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

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (134,637)
Indirect Cost		(1,858)
Total	-	\$ (136,495)

ARP Act - ESSER III

ESSER III - IDEA 611 Grants to States

Area Academic Advancement

Description

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

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

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 43,408
Purchased Services		(1,891,619)
Supplies and Materials		(1,335,995)
Tutorial Pay		(450,000)
Employer Provided Benefits		(148,222)
Indirect Cost		(67,572)
Total	-	\$ (3,850,000)

ARP Act - ESSER III

ESSER III - IDEA Preschool Grants

Area Academic Advancement

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

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

This program ends September 30, 2023. Funds are expected to be expended by June 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (281,064)
Purchased Services		(25,000)
Indirect Cost		(7,145)
Total	-	\$ (313,209)

ARP Act - ESSER III

ESSER III - K-12 Emergency Relief Fund

Area Academic Advancement

Description

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

The grant is available through September 30, 2024. Year three funds will continue to support intervention classroom teacher months to address interrupted learning, position costs for fiscal compliance, Personal Protection Equipment (PPE) and supplies, Language Essentials for Teachers of Reading and Spelling (LETRS) bonuses, and indirect costs. The building substitutes and behavioral health support positions are moving from ESSER II to ESSER III due to ESSER II funds ending.

This adjustment removes one-time costs for bonus pay and a one-time instructional facilitator allotment to Durant Road Middle School, and adjusts salaries and benefits. The proposed budget includes requests to transition maintenance and operations costs and a technology senior administrator from ESSER III to local funds.

ESSER III 2023-24 Budget

Intervention Months of Employment	\$ 26,380,309
Unbudgeted Funds and Indirect Cost	14,021,938
Behavioral Health Support Positions	13,165,916
LETRS Bonuses	8,000,000
Building Substitutes	6,979,306
PPE Supplies	2,000,000
ESSER Finance Positions	187,724
	\$ 70,735,193

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Building Substitutes	2,044.00	\$ 6,979,306
Counselors	654.00	5,163,631
Social Workers	344.50	2,294,000
Director and/or Supervisor	144.00	1,449,139
Psychologists	158.00	1,421,587
Instructional Specialists	119.00	1,091,785
Crisis Specialists & Certified Nurses	64.00	527,279
Instructional Facilitator	(20.00)	(197,469)
Bonus Pay (subject to retirement)		6,039,977
Supplies and Materials		1,798,968
Salaries and Benefits		1,657,874
Indirect Cost		130,694
Purchased Services		16,000
Unbudgeted Funds		(54,709,521)
Bonus Pay (not subject to retirement)		(23,487,537)
Total	3,507.50	\$ (49,824,287)

ARP Act - ESSER III

ESSER III - School Psychologist Grant

Area Academic Advancement

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (6,676)
Indirect Cost		(170)
Total	-	\$ (6,846)

ARP Act - ESSER III

ESSER III - STEM Pilot Program

Area Academic Advancement

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

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

Funds are available through September 30, 2024. Funds are expected to be expended by June 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (772,366)
Indirect Cost		(19,634)
Total	-	\$ (792,000)

ARP Act - ESSER III

ESSER III - NBPTS Certification Fee Reimbursement Program

Area Human Resources

Description

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

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

Because the intent of the grant was to assist candidates who began the National Board Certification process during the COVID-19 pandemic, the majority of funds (75 percent) will be earmarked for use during the current school year. Funds will be used to reimburse teachers (upon their request) the cost of components purchased and submitted during the 2021-22 and 2022-23 school years. Any remaining funds will be used to reimburse teachers who purchase and submit components between July 1, 2023, and September 2024.

Funds are available through September 30, 2024. Requests for reimbursement will be processed in the order in which they are received until all funds have been exhausted.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (41,214)
Indirect Cost		(1,048)
Total	-	\$ (42,262)

ARP Act - ESSER III

ESSER III - Principal Retention Supplements

Area Human Resources

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

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

Unspent funds will carry over to 2023-24 and are available through September 30, 2024.

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Federal
Supplementary Pay		\$ (67,050)
Employer Provided Benefits		(21,556)
Total	-	\$ (88,606)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers

Area Schools

Description The Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers is awarded to teachers who have demonstrated solid knowledge of science and/or mathematics content and have outstanding performance records in educating children. Abbotts Creek Elementary School staff is the award recipient. The grant ends June 30, 2026.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (5,854)
Salaries		(629)
Purchased Services		(130)
Employer Provided Benefits		(46)
Total	-	\$ (6,659)

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

Description In 2022-23, Bugg Elementary continued to plan programs and events that provide families with meals as well as educate them about healthy choices and good nutrition. Funds are ending but are available until expended. The school intends to carry over the unspent funds into the 2023-24 school year.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (3,221)
Indirect Cost		(82)
Total	-	\$ (3,303)

Changes to Grants, Donations, and Fees

Hendrick Get Set Go Grant

Area Schools

Description Funds are to be used by Vernon Malone College & Career Academy's Racecar Club for the purchase of a racecar chassis and parts to build a racecar by club members. Funds are available until expended. The school plans to roll over unspent funds to the 2023-24 school year for additional purchases.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (20,000)
Total	-	\$ (20,000)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area

Chief of Schools

Description

The Burroughs Wellcome Fund (BWF) grant is a three-year grant that supports summer and after-school opportunities for middle school students who attend the Exploring Science, Technology, Engineering, and Math (STEM) careers camps facilitated by four Wake County Public School System high schools. New grant funds are to be given to the district in January of each year to support the project. Unbudgeted funds were allocated to the appropriate budget codes to fund the project for 2023-24, as the initial camp started later due to COVID. An extension will be requested through BWF to allow for camp continuation. Funds expire August 31, 2023.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 13,504
Unbudgeted Funds		(59,300)
Salaries		(3,325)
Employer Provided Benefits		(2,089)
Purchased Services		(981)
Total	-	\$ (52,191)

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area

Chief of Schools

Description

The Magnet Schools Assistance Program (MSAP) grant for 2017-2022 supported magnet program implementation for Southeast Raleigh Magnet High, Lincoln Heights Magnet Elementary, Millbrook Magnet Elementary, and Bugg Magnet Elementary. These funds supported all facets of instructional programming, as well as marketing materials, professional development, and program evaluation.

This grant ends September 30, 2023, with a 120-day closeout period. The remaining carryover funds will be used to maintain positions for part of 2023-24. There is a request for local funds in the Program Continuity category to maintain positions at the four magnet schools supported by this grant.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Instructional Facilitator	(12.00)	\$ (125,970)
Senior Administrator	(6.00)	(57,036)
Purchased Services		(272,108)
Supplies and Materials		(164,928)
Salaries		(91,366)
Unbudgeted Funds		(62,497)
Indirect Cost		(55,854)
Employer Provided Benefits		(34,751)
Total	(18.00)	\$ (864,510)

Changes to Grants, Donations, and Fees

MSAP Synergy 2022

Area Chief of Schools

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 724,973
Salaries		719,443
Employer Provided Benefits		259,702
Unbudgeted Funds		167,597
Indirect Cost		31,464
Supplies and Materials		(31,707)
Total	-	\$ 1,871,472

Changes to Grants, Donations, and Fees

Project Nexus

Area	Chief of Schools
Description	The Magnet Schools Assistance Program (MSAP) grant for 2021-2026 supports Dillard Drive Magnet Elementary, Dillard Drive Magnet Middle, East Cary Magnet Middle, and Smith Magnet Elementary. Each of these schools are implementing variations of a Global Studies and World Languages theme, with the two elementary schools beginning immersion programs this year.
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Supplies and Materials		\$ (613,135)
	Purchased Services		(532,369)
	Indirect Cost		(23,909)
	Salaries		(15,734)
	Employer Provided Benefits		(13,863)
	Capital Outlay		(6,000)
	Total	-	\$ (1,205,010)

Changes to Grants, Donations, and Fees

Title II - Supporting Effective Instruction

Area

Academic Advancement

Description

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

Domains for supporting educators include:

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

In addition, funds may be used for:

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

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 6,890
Unbudgeted Funds		(1,588,834)
Purchased Services		(553,875)
Indirect Cost		(7,541)
Total	-	\$ (2,143,360)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area **Academics**

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

There is a request for new positions using Title I funds on the Early Learning Center funding request in the New or Expanding Program category.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 896,755
Supplies and Materials		875,743
Employer Provided Benefits		69,467
Teachers	(150.00)	(555,000)
Salaries		(287,431)
Purchased Services		(74,000)
Indirect Cost		(24,655)
Total	(150.00)	\$ 900,879

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title I - School Improvement provides assistance to schools which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA). Funds are allotted this year to SCORE Academy and Phillips High School. Mt. Vernon and Longview exited this year.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (125,549)
Salaries		(15,795)
Purchased Services		(8,205)
Employer Provided Benefits		(6,140)
Indirect Cost		(3,958)
Total	-	\$ (159,647)

Changes to Grants, Donations, and Fees

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

Area **Academics**

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Unbudgeted Funds		\$ 740,446
	Supplies and Materials		(500,000)
	Indirect Cost		(12,741)
	Employer Provided Benefits		(950)
	Salaries		(344)
	Total	-	\$ 226,411

Changes to Grants, Donations, and Fees

Textbooks State Carryover Funds

Area	Academics												
Description	The state allows textbook warehouse funds to carry over.												
Funding Formula	<ul style="list-style-type: none">• Current year allotment and carryover from prior year• Less current year textbook expenses• Equals funds eligible to carry over												
Proposed Funding	<table><tr><td colspan="3">Textbooks State Carryover Funds</td></tr><tr><td>2023-24 estimated carryover funds</td><td>\$</td><td>5,602,805</td></tr><tr><td>Less 2022-23 actual carryover funds</td><td></td><td>6,850,838</td></tr><tr><td>Decrease in Carryover Funds</td><td>\$</td><td>(1,248,033)</td></tr></table>	Textbooks State Carryover Funds			2023-24 estimated carryover funds	\$	5,602,805	Less 2022-23 actual carryover funds		6,850,838	Decrease in Carryover Funds	\$	(1,248,033)
Textbooks State Carryover Funds													
2023-24 estimated carryover funds	\$	5,602,805											
Less 2022-23 actual carryover funds		6,850,838											
Decrease in Carryover Funds	\$	(1,248,033)											
Strategic Objective	Student Knowledge and Skills												
Budget Adjustments	<table><tr><th>Description</th><th>MOE</th><th>State</th></tr><tr><td>Textbook Carryover Funds</td><td></td><td>\$ (1,248,033)</td></tr><tr><td>Total</td><td>-</td><td>\$ (1,248,033)</td></tr></table>	Description	MOE	State	Textbook Carryover Funds		\$ (1,248,033)	Total	-	\$ (1,248,033)			
Description	MOE	State											
Textbook Carryover Funds		\$ (1,248,033)											
Total	-	\$ (1,248,033)											

Changes to Grants, Donations, and Fees

Title III - Language Acquisition

Area	Academics
Description	<p>Funds are allocated on the basis of an annual headcount of the public school units/charter school's Limited English Proficiency (LEP) students, including immigrant students and youth.</p> <p>An increase in 2023-24 revenue is projected based on a significant LEP headcount increase. It is approximately \$109.42 per additional student. There is an expected decrease in carryover funds.</p>
Strategic Objective	Student Knowledge and Skills

Budget Adjustments	Description	MOE	Federal
	Employer Provided Benefits		\$ 1,586
	Supplies and Materials		(99,365)
	Purchased Services		(89,700)
	Unbudgeted Funds		(75,199)
	Salaries		(54,549)
	Indirect Cost		(5,620)
	Total	-	\$ (322,847)

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area

Academics

Description

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (31,042)
Supplies and Materials		(7,678)
Total	-	\$ (38,720)

Changes to Grants, Donations, and Fees

United Way Changing Generations/Pathways to Progress

Area

Academics

Description

The United Way of the Greater Triangle has previously awarded a grant to WAKE Up and Read (an affiliate of the National Campaign for Grade-Level Reading) that provides \$100,000 per year for two years (paid in monthly installments of \$8,333.33). Funding supports the coalition's work to improve early childhood literacy outcomes. Spending plans will focus on targeted outreach and community engagement strategies that address school readiness, high-quality learning opportunities, and family engagement.

Initiatives include:

1. Strategic outreach to increase parent/caregiver access to resources and education to support literacy development in the home. Activities and staffing support collaboration with WAKE Up and Read partner schools and childcare centers and coalition partners focused on programming that supports learning occurring in community-based locations and increasing access to literacy resources like high-quality books, the Ready4K program, and literacy workshops.
2. Increasing community engagement through volunteer opportunities to directly support children and families.
3. Increasing awareness across the broader community of the importance of early childhood literacy and reading by third grade.

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (19,655)
Purchased Services		(13,933)
Salaries		(5,000)
Employer Provided Benefits		(1,633)
Indirect Cost		(853)
Total	-	\$ (41,074)

Changes to Grants, Donations, and Fees

Children with Disabilities - Special Funds

Area Special Education

Description Community residential center funds are made available to assist public school units in providing special education and related services to eligible children with disabilities who are placed in an approved community residential center through the single portal process. The public school unit where the community residential center is located is responsible for requesting program funds. The program serves children with disabilities ages three through 21 with a community residential center placement approved by an area Local Management Entity (LME)/Managed Care Organization (MCO). The majority of the children served are multi-handicapped and severely/profoundly mentally disabled. They also include a large number of medically fragile students.

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

Budget Adjustments	Description	MOE	State
	Contracted Services		\$ (192,624)
	Total	-	\$ (192,624)

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

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

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

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

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ 177,302
Salaries		92,225
Unbudgeted Funds		(1,362,418)
Employer Provided Benefits		(67,128)
Indirect Cost		(45,713)
Purchased Services		(23,756)
Total	-	\$ (1,229,488)

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

Description The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to public school units' specific areas of need for students with disabilities. These targeted areas include professional development and support around activities to improve Child Find programs, early childhood transitions, early childhood outcomes, and improving preschool least restrictive environment opportunities for handicapped preschoolers.

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

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 469
Supplies and Materials		(18,753)
Purchased Services		(2,000)
Indirect Cost		(515)
Total	-	\$ (20,799)

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

Requests to add new positions (deafblind interveners, departmental budget analyst, and special education instructional assistants) to the IDEA Title VI-B Handicapped grant are in the Special Education Services category.

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

Budget Adjustments

Description	MOE	Federal
Indirect Cost		\$ 44,683
Unbudgeted Funds		(9,762,011)
Salaries		(400,072)
Employer Provided Benefits		(109,723)
Purchased Services		(43,621)
Supplies and Materials		(29,829)
Total	-	\$ (10,300,573)

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area Special Education

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

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

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ (28,509)
Unbudgeted Funds		(12,221)
Supplies and Materials		(3,485)
Indirect Cost		(813)
Total	-	\$ (45,028)

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

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

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

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 4,475
Supplies and Materials		2,473
Indirect Cost		177
Total	-	\$ 7,125

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

Description Medicaid Fee for Service is a reimbursement program for children with disabilities eligible to receive Medicaid funding.

There is a request to add preschool teachers and instructional assistants using Medicaid funds in the New or Expanding Program category.

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

Budget Adjustments

Description	MOE	Federal
Unbudgeted Funds		\$ 406,088
Purchased Services		(3,099,425)
Supplies and Materials		(140,748)
Salaries		(18,489)
Employer Provided Benefits		(20,356)
Total	-	\$ (2,872,930)

Changes to Grants, Donations, and Fees

ARPA Community Grant Program

Area Student Services

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 56,818
Employer Provided Benefits		26,296
Unbudgeted Funds		(174,227)
Supplies and Materials		(4,600)
Total	-	\$ (95,713)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 359,604
Employer Provided Benefits		158,505
Unbudgeted Funds		(1,052,794)
Purchased Services		(155,149)
Supplies and Materials		(79,900)
Total	-	\$ (769,734)

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Salaries		\$ 89,020
Unbudgeted Funds		22,435
Supplies and Materials		6,300
Employer Provided Benefits		(7,860)
Purchased Services		(5,640)
Total	-	\$ 104,255

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support funds come from preschool tuition, parent and teacher workshop registration fees, and donations. All staff members in this budget are split-coded among other funds and receive a percentage of benefits in this program. Budget projections are based on 2022-23 income.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 18,658
Salaries		(41,174)
Employer Provided Benefits		(15,223)
Total	-	\$ (37,739)

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

Revenue is generated from rental fees received from community users. Carryforward funds are projected to remain the same as 2022-23 and annual revenues are projected to increase 10 percent in 2023-24. Program costs are adjusted to reflect current trends which are anticipated to continue in 2023-24; adjustments have been made to salaries and benefits as required to meet current rate schedules

Strategic Objective

Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ 893,030
Unbudgeted Funds		433,504
Salaries		34,373
Employer Provided Benefits		20,600
Purchased Services		(888,069)
Indirect Cost		(12,915)
Capital Outlay		(10,523)
Total	-	\$ 470,000

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area	Child Nutrition
Description	<p>The 2023-24 CNS budget is based on projected revenues that account for estimated changes in participation and federal/state reimbursements, historical expenditures with an increase in benefits costs but no increase in salaries, and a legislated maximum indirect cost rate of 8 percent for school nutrition. This budget includes an increase of \$0.25 in the paid lunch meal price and a 20 percent reduction in food costs. In order to balance the budget, we will be using \$906,148 from fund balance.</p>
Proposed Funding	<p>CNS is requesting the following positions for 2023-24:</p> <p>CNS Managers - 50 Months of Employment (MOE) These positions were end dated during the pandemic and need to be reinstated. The operation requires oversight for food safety and program compliance. The positions are for Davis Drive, Rand Road, Richland Creek, and Wakefield elementary schools, and Wake Forest Middle.</p> <p>CNS Area Supervisor/Administrator - 12 MOE Area supervisors (administrators) oversee school operations to ensure compliance with local, state, and federal policies, laws, and regulations as well as manage all personnel matters (recruit, hire, train, appraise, and manage performance issues), food service management (food safety, inventory/reporting integrity), and additional office-based responsibilities.</p> <p>CNS last added an area supervisor position for the 2016-17 school year to address prior growth. Eighteen schools have since opened and the current supervisory staff needs support to manage these additional locations.</p> <p>Cafeteria Workers - 20 MOE The new early learning center needs cafeteria workers to prepare meals and transport them to the center. Meals will be prepared at another Millbrook school and transported since the center does not have a cooking kitchen.</p>
Strategic Objective	Operational Effectiveness

Budget Adjustments	Description	MOE	Local	Federal	Total
	CNS Managers	50.00	\$ 235,212	\$	\$ 235,212
	CNS Area Supervisor	12.00	80,714		80,714
	Cafeteria Workers	20.00	71,629		71,629
	Supplies and Materials		3,751,482	(7,102,419)	(3,350,937)
	Employer Provided Benefits		(1,039,250)		(1,039,250)
	Indirect Cost		(739,556)		(739,556)
	Salaries		(256,170)		(256,170)
	Total	82.00	\$ 2,104,061	\$ (7,102,419)	\$ (4,998,358)

Changes to Grants, Donations, and Fees

uConfirm

Area Human Resources

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

Strategic Objective Operational Effectiveness

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (18,122)
Total	-	\$ (18,122)

Changes to Grants, Donations, and Fees

E-Rate

Area Technology

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 147
Purchased Services		(1,481,668)
Total	-	\$ (1,481,521)

Changes to Grants, Donations, and Fees

School Technology Fund

Area	Technology
Description	The North Carolina Department of Public Instruction allots funding to school districts for the development and implementation of a local school technology plan.
Funding Formula	Funds for school technology are distributed based on allotted average daily membership in grades K-12. Monthly allotment adjustments are made to each Public School Unit (PSU) based on interest received on their account from the Department of State Treasurer. Any legislated one-time annual adjustment for fines and penalties will be made to each PSU with an approved technology plan.

Proposed Funding	State Allotment 2023-24	
	Fines and Forfeitures, Interest	\$ 1,946,522
	Estimated 2023-24 Budget	\$ 1,946,522
	State Allotment 2022-23	
	Fines and Forfeitures, Interest	\$ 1,947,141
	Carryover Fund 2021-22	2,452,512
	2022-23 Budget	\$ 4,399,653
	Decrease for 2023-24	\$ (2,453,131)

The following requests for local funds in the Program Continuity category show a decrease in the School Technology Fund carryover funds:

- Google G Suite Enterprise for Education Subscription; and
- Microsoft Licensing.

Strategic Objective Student Knowledge and Skills

Budget Adjustments	Description	MOE	State
	Contracted Services		\$ (493,376)
	Total	-	\$ (493,376)

Grants, Donations, and Fees Ending

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

Program Name	MOE	Amount
State Sources		
School Safety Grants		\$ (659,867)
Career Technical Education (CTE) Modernization and Support Grants		(80,000)
	<u>-</u>	<u>\$ (739,867)</u>
Local Sources		
John Rex Endowment SEFEL Expansion Grant		\$ (87,208)
National Science Foundation Wake Tech CIMI		(44,752)
CIU Confucius Classroom		(37,822)
Donations - General Operations		(31,674)
John Rex Endowment Positive Parenting Expansion		(27,524)
No Kid Hungry		(24,711)
The Innovation Project/Kellogg Foundation for Transforming Early Learning by Reimagining School		(9,660)
COVID-19 Food Donation		(7,726)
Confucius Institute		(4,422)
Duke Energy Foundation		(3,000)
College Board - AP Summer Institute Scholarships		(1,259)
Laura and John Arnold Foundation		(514)
	<u>-</u>	<u>\$ (280,272)</u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

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

	2023-24	2022-23	Difference
CIP 2017	\$ 1,009,432,654	\$ 966,302,981	\$ 43,129,673
CIP 2013	10,000,000	20,826,454	(10,826,454)
	\$ 1,019,432,654	\$ 987,129,435	\$ 32,303,219

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ 32,303,219
Total	-	\$ 32,303,219



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