ADOPTED 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

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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

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,

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,

Catty Moore
Superintendent

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INTRODUCTION

Budget at a Glance

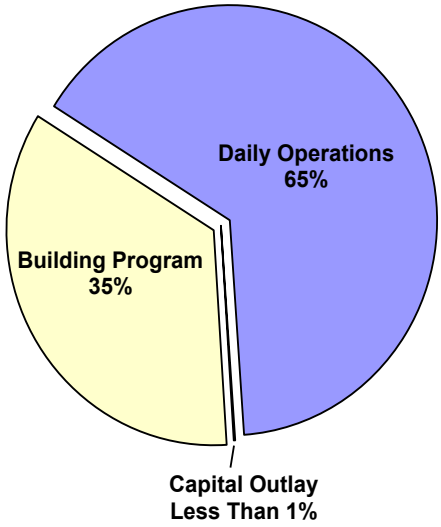
There are two major components of the Total Budget: Operating Budget and Capital Improvements Budget.

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.

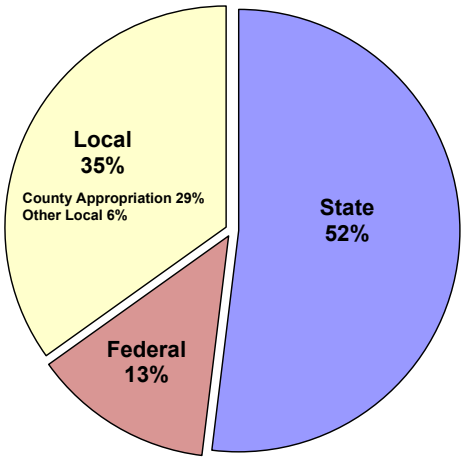
TOTAL BUDGET FOR 2023-24			
DAILY OPERATIONS	$	2,208,031,802	65%
+ Capital Outlay (vehicles and equipment)	$	3,733,728	<1%
EQUALS OPERATING BUDGET	**$**	**2,211,765,530**	**65%**
+ Building Program (provided by taxpayer bonds)	$	1,184,872,414	35%
EQUALS TOTAL BUDGET	**$**	**3,396,637,944**	**100%**

TOTAL BUDGET



OPERATING BUDGET FOR 2023-24		Operating Budget			Per Pupil Budget
State	**$**	**1,148,677,931**	**52%**	**$**	**7,222**
County Appropriation	$	644,262,316	29%	$	3,655
Fund Balance Appropriation	$	51,144,993	2%	$	322
Enterprise Funds	$	46,434,518	2%	$	292
Other Local	$	25,928,424	1%	$	163
Local - Current Expense Non-Restricted	$	3,398,864	<1%	$	19
Local	**$**	**771,169,115**	**35%**	**$**	**4,451**
Federal	**$**	**291,918,484**	**13%**	**$**	**1,835**
TOTAL	**$**	**2,211,765,530**	**100%**	**$**	**13,508**

OPERATING BUDGET

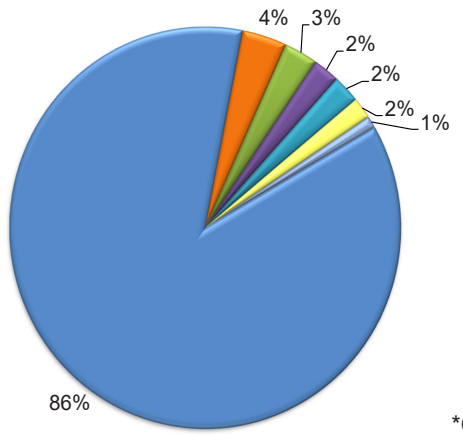


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 52%	**$1,148.7 m**	**The state budget pays for:**	
State Public School Fund		Salaries and Benefits	$1,098.0 m
• Position Allotments	$642.8 m	Purchased Services	$28.1 m
• Categorical Allotments	$211.4 m	Supplies and Materials	$22.2 m
• Unallotted Categories (State covers actual cost or created from transfers.)	$164.1 m	Capital Outlay	$0.4 m
• Dollar Allotments	$117.3 m		
Other State Allocations for Current Operations	$13.1 m		
Local Sources 35%	**$771.2 m**	**The local budget pays for:**	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	$519.9 m
• County Appropriation (County appropriation is received 1/12 per month.)	$644.3 m	Purchased Services	$102.8 m
• Fund Balance Appropriation	$51.1 m	Transfers to Charter Schools	$61.6 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	$7.8 m	Supplies and Materials	$43.0 m
• Investment Interest	$7.2 m	Utilities	$40.3 m
• Fines and Forfeitures	$3.4 m	Capital Outlay	$3.6 m
• Tuition and Parking Fees	$1.9 m		
• E-Rate	$1.6 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Rebates	$0.3 m		
• Cellular Lease	$0.2 m		
• Disposition of Fixed Assets	$0.1 m		
Enterprise Funds (supported by outside fees)			
• Child Nutrition	$25.0 m		
• Community Schools	$13.3 m		
• Tuition Programs (Before/After School Care, Pre-School, Project Enlightenment, Summer Immersion Program, and Summer School Tuition)	$7.3 m		
Local Grants/Contracts/Donations	$7.7 m		
Federal Sources 13%	**$291.9 m**	**The federal budget pays for:**	
Federal Grants routed through NCDPI	$115.3 m	Salaries and Benefits	$163.5 m
Federal Grants routed through NCDPI - COVID-19	$97.9 m	Purchased Services	$85.3 m
Commodities (turkey, beef, cheese)	$37.2 m	Supplies and Materials	$41.5 m
Direct Federal Grants	$23.7 m	Capital Outlay	$1.6 m
Medicaid	$17.2 m		
ROTC	$0.6 m		

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

Operating Budget: $2,211,765,530



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

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

Budget at a Glance

OPERATING BUDGET

The total operating budget is $2.2 billion. This budget provides resources for over 10,000 teachers, teaching 159,000 students in 197 different schools.

Public education is a human-resource-intensive business with 80 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 12 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	$ 1,148,677,931
Local Sources	771,169,115
Federal Sources	291,918,484
Total	**$ 2,211,765,530**

Operating Expenditures

Salaries and Benefits	$ 1,781,409,026	80%
Purchased Services	256,446,147	12%
Supplies and Materials	106,766,078	5%
Capital Outlay	5,503,163	<1%
Transfers to Charter Schools	61,641,116	3%
Total	**$ 2,211,765,530**	**100%**

STATE FUNDING

The North Carolina General Assembly approves a budget each year. The North Carolina Department of Public Instruction (NCDPI) distributes the budget to school districts using formulas based on the number of schools, student membership, wealth, and size of the district. The General Assembly approved a biennium budget on September 22, 2023. Governor Cooper allowed House Bill 259 to become law without his signature 10 days after it was passed.

State sources pay for 52 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue

State Public School Fund	$ 1,135,525,330
Other Allocations for Current Operations	13,117,056
Child Nutrition - Breakfast Reimbursement	35,545
Total	**$ 1,148,677,931**

State Expenditures
52% of the Operating Budget

Salaries and Benefits	$ 1,097,968,899	96%
Purchased Services	28,085,124	2%
Supplies and Materials	22,235,204	2%
Capital Outlay	388,704	<1%
Total	**$ 1,148,677,931**	**100%**

STATE BUDGET IMPACT

Compensation

- Teachers and instructional support receive step increase and increase to salary schedule - increase range from 2 percent to 7.7 percent or $1,060 to $2,890 including the step. Step A00 increased from $37,000 annually to $39,000.
- Psychologists, speech language pathologists, and audiologists continue to receive $350 monthly supplement.
- School counselors continue to receive $100 per month supplement.
- Assistant Principals receive step increase plus schedule increase consistent with the teacher schedule.
- Principals receive 4 percent salary schedule increase.
- Non-certified staff receive 4 percent increase with an additional 2 percent for bus drivers.

Budget at a Glance

Bonuses Not Subject to Retirement - No Change from 2022-23

- Performance bonuses for grades 3-8 math or reading reinstated and will be based on 2022-23 results.
- Performance bonuses for Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate of Education (AICE), and Career and Technical Education (CTE) state-funded teachers are funded up to $3,500 based on 2022-23 results.
- Performance bonus for principals based on 2022-23 results.

Employer Matching Benefits

- Increase in employer matching retirement rate to 25.02 percent.
- Increase in employer matching hospitalization to $7,557 per year.

Other

- Changes the school psychologist allotment to school health and includes social workers, nurses, and school counselors with an increase of $10 million to the allotment. Reduces the instructional support position allotment for the current 3,241 Full-Time Equivalent (FTE) of school health positions.
- Clarifies language related to the paid parental leave.
- Reduces the At-Risk allotment by $7 million for each year to develop a grant program for at-risk students called Extended Learning and Integrated Student Supports. Grants may be up to $500k, and a match is required.
- Provides $35 million of non-recurring funding for each year of the biennium for school safety grants.
- Requires the Department of Public Instruction (DPI) to implement a funding model based on prior year Average Daily Membership (ADM) rather than projections to begin in 2024-25. A contingency reserve shall be used to fund growth and no reductions would be made for actual current year ADM declining from the prior year. The model shall address funding for new charter schools, technical adjustments, and the laws that would need to be adjusted in a report to FRD February 15, 2024.
- Provides additional funds for instructional supplies.
- Directs DPI to develop a funding model based on the reported costs of services provided to Exceptional Children (EC) students.
- Requires administrators of contracts to take a minimum of two hours of conflict-of-interest training within six months.
- Requires that transportation funds be allocated based on the efficiency of transporting students.
- No changes to Disadvantaged Student Supplemental Funding, Children with Disabilities, or Academically/ Intellectually Gifted.

Budget at a Glance

LOCAL FUNDING

Local sources support 35 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	$ 644,262,316
Tuition and Fees	22,435,510
Child Nutrition Sales	25,010,477
Local Sources - Unrestricted	12,638,431
Local Sources - Restricted	14,889,065
Fund Balance Appropriated	51,144,993
Fund Transfers	788,323
Total	**$ 771,169,115**

Local Expenditures
35% of the Operating Budget

Salaries and Benefits	$ 519,875,844	67%
Purchased Services	143,085,125	19%
Supplies and Materials	43,020,332	6%
Capital Outlay	3,546,698	<1%
Transfers to Charter Schools	61,641,116	8%
Total	**$ 771,169,115**	**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.

County Appropriation
The county appropriation is the largest local source of funding in the WCPSS budget. It supports 29 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 requested an increase of $55.8 million for 2023-24 for a total county appropriation of $650.1 million. Wake County commissioners approved a total county appropriation of $644.3, which is an increase of $50.0 million. The approved county appropriation is $5.8 million less than the requested amount. The majority of the increase is a continued emphasis on improving employee compensation.

	2022-23	Adopted 2023-24	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	$ 593,317,101	$ 643,317,101	$ 50,000,000	
Crossroads Lease	935,944	945,215	9,271	
	$ 594,253,045	**$ 644,262,316**	**$ 50,009,271**	**8%**
Student Membership				
WCPSS	158,412	159,051	639	<1%
Charter Schools	16,900	17,233	333	2%
	175,312	**176,284**	**972**	**1%**
Allocation Per Student	$ **3,390**	$ **3,655**	$ **265**	**8%**

Budget at a Glance

County Appropriation - Employee Compensation and Employer Matching Benefits
Employee compensation increases in the budget account for $31.2 million of the local increase. Adjustments to employer matching retirement and hospitalization insurance are $2.0 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 board 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.

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

Locally Funded Salary Supplement

- Salary supplement for assistant principals and certified staff increased 5.5 percent.

Non-Certified Personnel

- Non-certified staff receive greater of 4 percent increase or $17 per hour minimum with a 25 cent step differential and 40 cent grade differential to address compression.

Administration/Technology Band/Superintendent's Leadership Team and Principals

- 1.5 percent beyond state-legislated salary increase.

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.

Federal Revenue

Restricted Grants (Received through NCDPI)	$ 115,310,326
Restricted Grants (Received through NCDPI) - COVID-19	97,928,311
Restricted Grants (Received Directly)	40,957,130
USDA Grants	37,156,233
ROTC	566,484
Total	**$ 291,918,484**

Federal Expenditures
13% of the Operating Budget

Salaries and Benefits	$ 163,564,283	56%
Purchased Services	85,275,898	29%
Supplies and Materials	41,510,542	14%
Capital Outlay	1,567,761	1%
Total	**$ 291,918,484**	**100%**

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

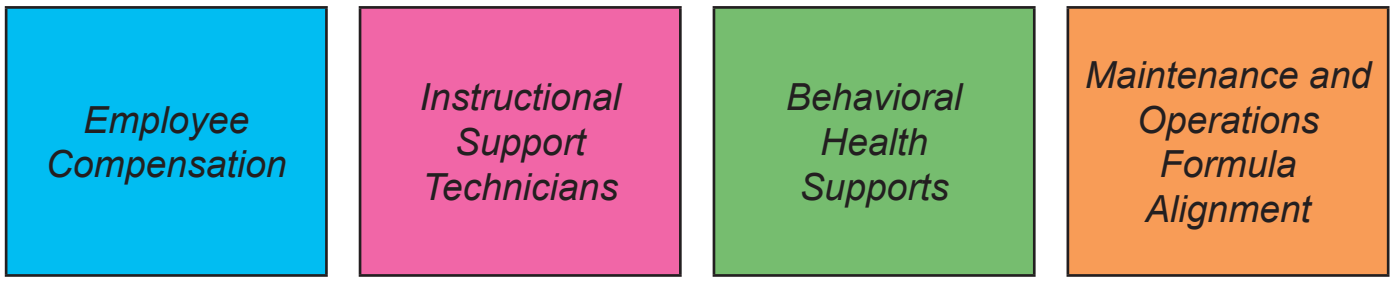
- Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020;
- Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020; and
- American Rescue Plan (ARP) Act signed into law March 11, 2021.

Additional information can be found at Pandemic Relief Funds on the WCPSS website.

One-time funding due to COVID-19 increased WCPSS's federal funding significantly. The federal dollars represent 13 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

July 1, 2023 - $10,000,000

- **Graded staff receive greater of $17 per hour minimum or 4 percent increase**
- **25 cent step differential and 40 cent grade differential**
- **1.5 percent beyond state-legislated 4 percent increase for administrative, technology band, and Superintendent's Leadership Team (SLT) for a total of a 5.5 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	$ 132,524,100
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	$ 145,306,530
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	$ 117,453,904
Anticipated Capital Improvement Project Funds	$ 7,852,626
Equals Local Funds Needed to Reach Industry Standard	**$ 20,000,000**

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.
December 19, 2023	Wake County Board of Education adopts a budget resolution.

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 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 2023-24 budget transitions $12.8 million of maintenance and operations, custodial, utility, and technology costs from ESSER to local. 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.

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**

Potential Risks

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 reserved over $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

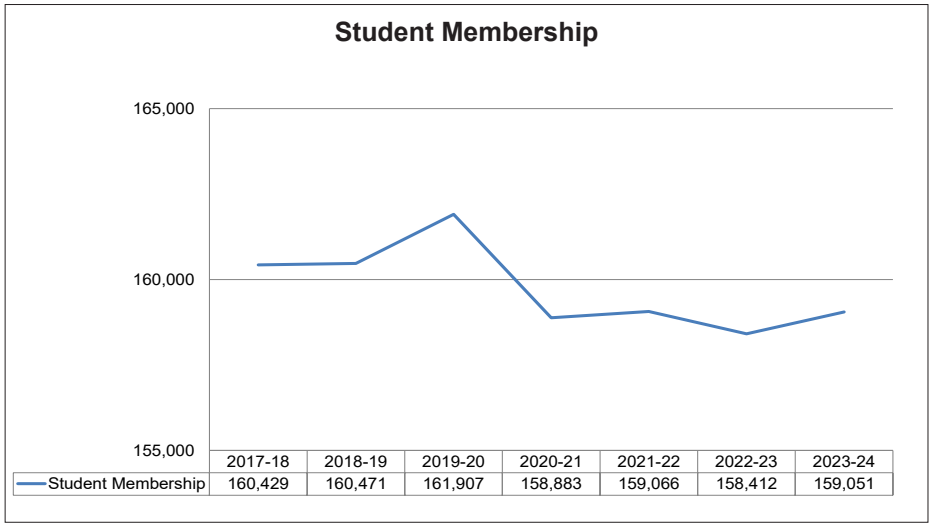
The projected number of students for the Wake County Public School System for 2023-24 is 159,051. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2nd 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**

	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
School Year	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

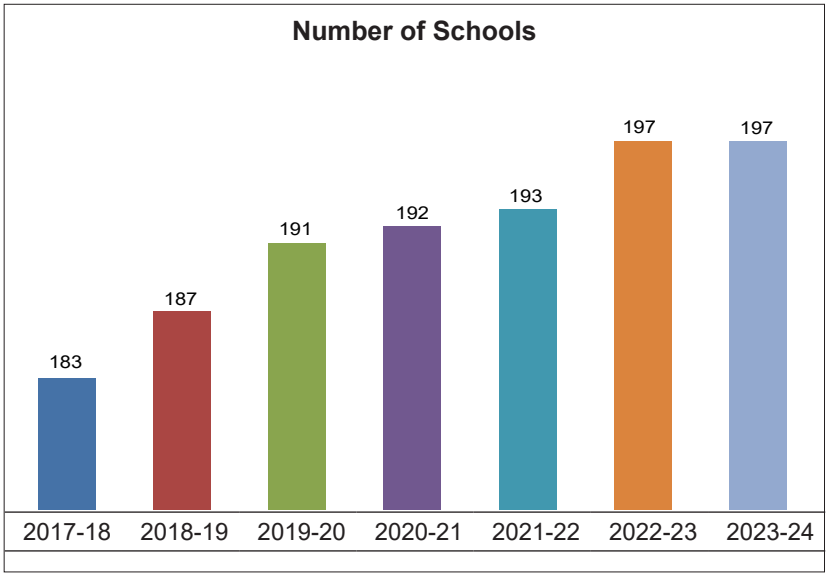
2023-24

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

Adjusting to the Budget Resolution

The Board of Education's Proposed Budget includes funding requests for increases and decreases recommended in the budget from 2022-23 to 2023-24. The board approved their proposed budget as the interim budget resolution to begin the fiscal year. The board finalized adjustments to the state budget and county appropriation in October. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted Budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for detailed information on funding requests.

	State	Local	Federal	Total
Interim Budget Resolution on July 1	**$1,155,638,146**	**$ 1,760,031,796**	**$ 249,159,974**	**$ 3,164,829,916**
State Public School Fund				
Position Allotments				
School Health Personnel	$ 29,059,882	$ -	$ -	$ 29,059,882
Career Technical Education (CTE) - Months of Employment	3,311,459	-	-	3,311,459
Instructional Support Personnel - Certified	(32,999,244)	-	-	(32,999,244)
Classroom Teachers	(28,448,517)	-	-	(28,448,517)
School Building Administration	(1,875,820)	-	-	(1,875,820)
K-5 Program Enhancement Teachers	(374,122)	-	-	(374,122)
	$ (31,326,362)	**$ -**	**$ -**	**$ (31,326,362)**
Dollar Allotments				
Non-Instructional Support Personnel	$ 2,316,744	$ -	$ -	$ 2,316,744
Instructional Assistants	935,059	-	-	935,059
Central Office Administration	91,779	-	-	91,779
Classroom Materials/Instructional Supplies/Equipment	(2,084)	-	-	(2,084)
	$ 3,341,498	**$ -**	**$ -**	**$ 3,341,498**
Categorical Allotments				
Transportation of Pupils	$ 6,989,962	$ -	$ -	$ 6,989,962
Driver Training	300,495	-	-	300,495
Assistant Principal Intern - MSA Students	216,754	-	-	216,754
Principal/Teacher Performance Bonuses	(3,914,155)	-	-	(3,914,155)
Literacy Intervention	(3,364,158)	-	-	(3,364,158)
CTE - Program Support Funds	(2,132,744)	-	-	(2,132,744)
Third Grade Teacher Bonus	(1,177,001)	-	-	(1,177,001)
School Technology Fund	(946,211)	-	-	(946,211)
Children with Disabilities	(898,863)	-	-	(898,863)
Transportation Reserve Fund for Homeless and Foster Children	(602,361)	-	-	(602,361)
Limited English Proficiency	(573,549)	-	-	(573,549)
Summer Reading Camps	(507,124)	-	-	(507,124)
Academically or Intellectually Gifted	(257,917)	-	-	(257,917)
At-Risk Student Services/Alternative Programs and Schools	(199,025)	-	-	(199,025)
Cooperative Innovative High Schools	(29,712)	-	-	(29,712)
	$ (7,095,609)	**$ -**	**$ -**	**$ (7,095,609)**

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools	$ 25,358,667	$ -	$ -	$ 25,358,667
Non-Contributory Employee Benefits	1,649,214	-	-	1,649,214
NBPTS Educational Leave	4,795	-	-	4,795
Highly Qualified NC Teaching Graduate	800	-	-	800
Dollars for Certified Personnel	(336,376)	-	-	(336,376)
	$ 26,677,100	**$ -**	**$ -**	**$ 26,677,100**
Total State Public School Fund	**$ (8,403,373)**	**$ -**	**$ -**	**$ (8,403,373)**
Other State Allocations for Current Operations				
Textbook and Digital Resources	$ 1,921,013	$ -	$ -	$ 1,921,013
	$ 1,921,013	**$ -**	**$ -**	**$ 1,921,013**
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	$ (513,400)	$ -	$ -	$ (513,400)
	$ (513,400)	**$ -**	**$ -**	**$ (513,400)**
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	$ 35,545	$ -	$ -	$ 35,545
	$ 35,545	**$ -**	**$ -**	**$ 35,545**
County Appropriation				
County Appropriation - Operating Budget	$ -	$ (5,832,526)	$ -	$ (5,832,526)
Total County Appropriation	**$ -**	**$ (5,832,526)**	**$ -**	**$ (5,832,526)**
Tuition and Fees				
Community Schools	$ -	$ 3,137,602	$ -	$ 3,137,602
Before/After School Care	-	618,894	-	618,894
Parking Fees	-	142,101	-	142,101
Pre-School	-	58,911	-	58,911
Project Enlightenment - Self-Support	-	63,447	-	63,447
Summer School Tuition	-	42,899	-	42,899
Summer Immersion Program	-	10,460	-	10,460
Regular Tuition	-	8,868	-	8,868
Total Tuition and Fees	**$ -**	**$ 4,083,182**	**$ -**	**$ 4,083,182**

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Fund Balance Appropriation				
Beginning Appropriated Fund Balance	$ -	$ 3,875,624	$ -	$ 3,875,624
Additional Appropriations	-	22,069,369	-	22,069,369
Total Fund Balance Appropriation	**$ -**	**$ 25,944,993**	**$ -**	**$ 25,944,993**
Unrestricted				
Interest Earned on Investments	$ -	$ 4,440,201	$ -	$ 4,440,201
Fines and Forfeitures	-	876,364	-	876,364
E-Rate	-	610,757	-	610,757
Donations	-	40,321	-	40,321
COVID-19 Food Donation	-	7,726	-	7,726
Red Light Camera Fines	-	(150,000)	-	(150,000)
Principal/Teacher of the Year	-	(14,152)	-	(14,152)
Total Unrestricted	**$ -**	**$ 5,811,217**	**$ -**	**$ 5,811,217**
Restricted				
Grants and Donations	$ -	$ 516,336	$ 34,292,948	$ 34,809,284
Grants - COVID-19	-	-	6,204,072	6,204,072
Medicaid	-	-	2,095,006	2,095,006
ROTC	-	-	166,484	166,484
Indirect Cost	-	(741,552)	-	(741,552)
Total Restricted	**$ -**	**$ (225,216)**	**$ 42,758,510**	**$ 42,533,294**
Fund Transfer				
Positions Paid by Individual School Accounts	$ -	$ 788,323	$ -	$ 788,323
Total Fund Transfer	**$ -**	**$ 788,323**	**$ -**	**$ 788,323**
Building Program	$ -	**$ 165,439,760**	**$ -**	**$ 165,439,760**
Approved Budget Resolution	**$ 1,148,677,931**	**$ 1,956,041,529**	**$ 291,918,484**	**$ 3,396,637,944**

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.

Lindsay Mahaffey
Chair, District 8
Southern Wake
lmahaffey@wcpss.net

Cheryl Caulfield
District 1
Northeast Wake
ccaulfield@wcpss.net

Monika Johnson-Hostler
District 2
Southeast Wake
mjohnsonhostler@wcpss.net

Dr. Wing Ng
District 3
North Raleigh
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Tara Waters
District 4
East Raleigh
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Lynn Edmonds
District 5
South Central Raleigh
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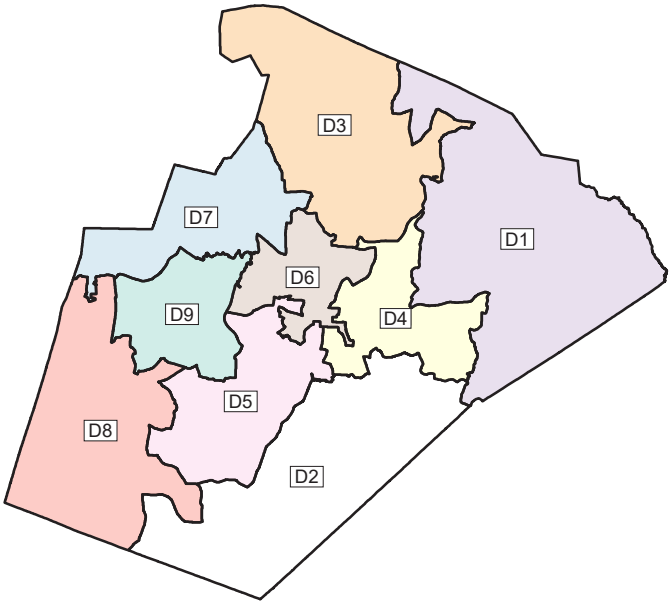
Sam Hershey
District 6
Central Raleigh
shershey@wcpss.net

Chris Heagarty
Vice-Chair, District 7
W. Raleigh/Morrisville
jheagarty@wcpss.net

Tyler Swanson
District 9
Western Wake
tjswanson@wcpss.net

Board of Education District Map



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

Board's 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:

C 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.

D 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.

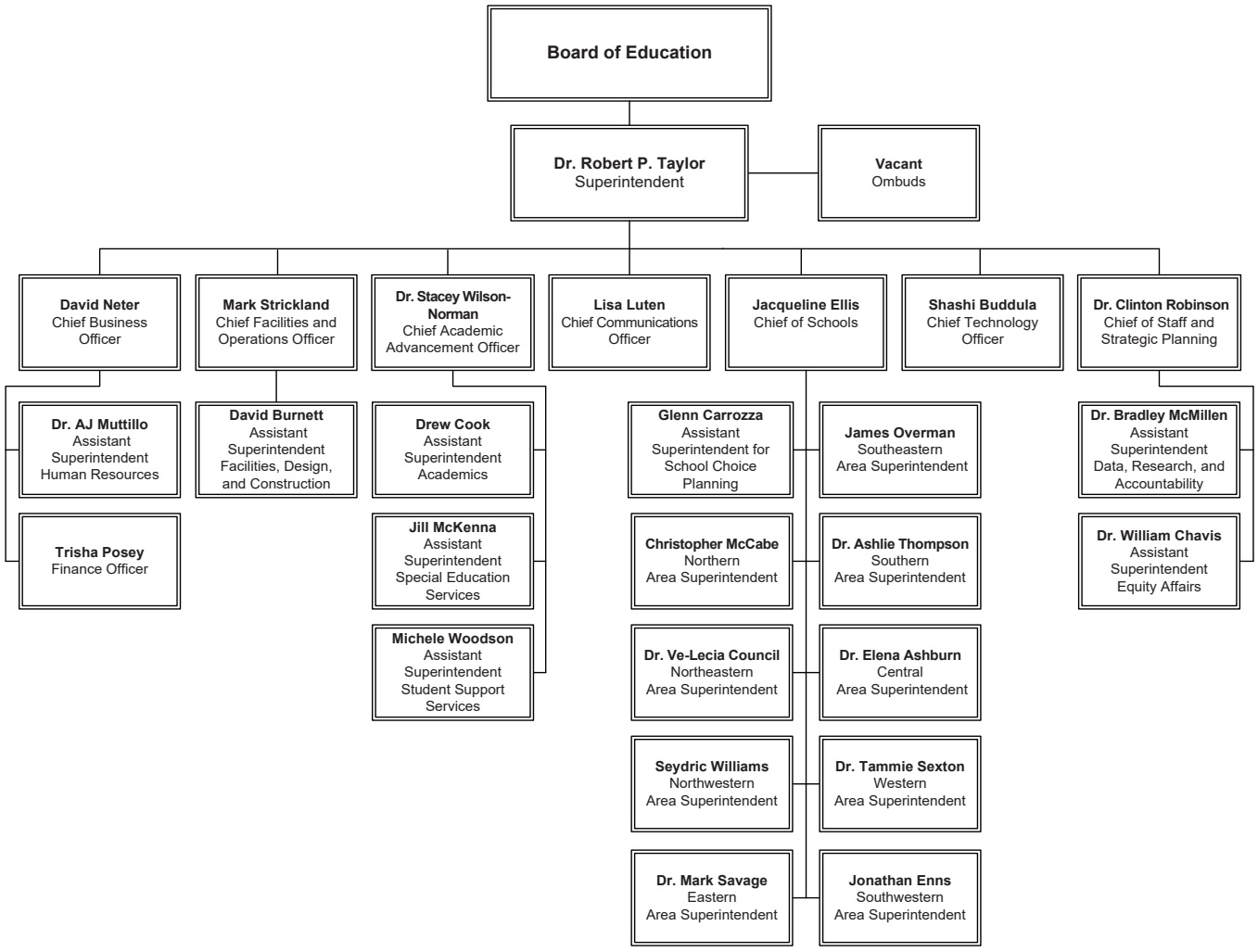
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

#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.

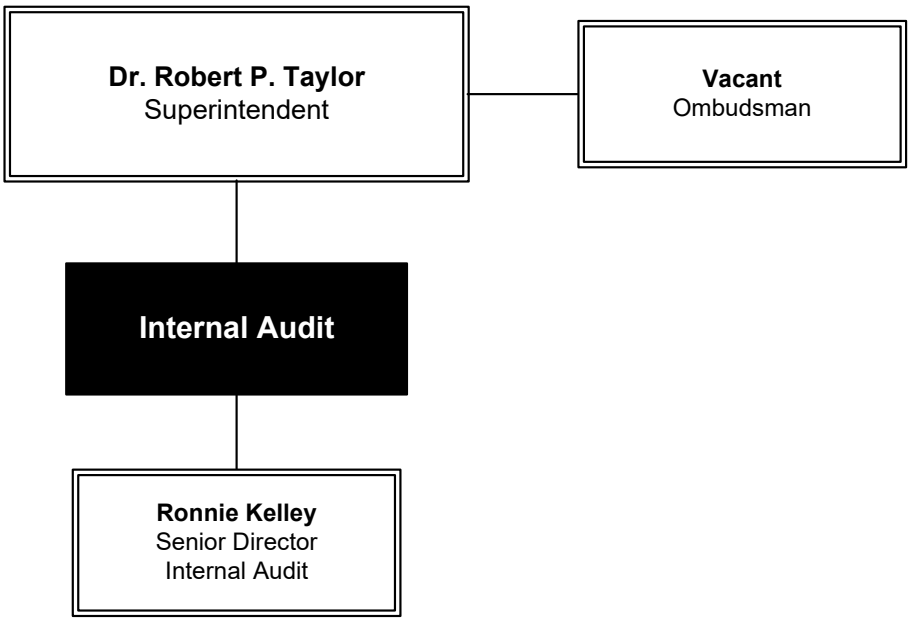
Organization Charts

BOARD OF EDUCATION

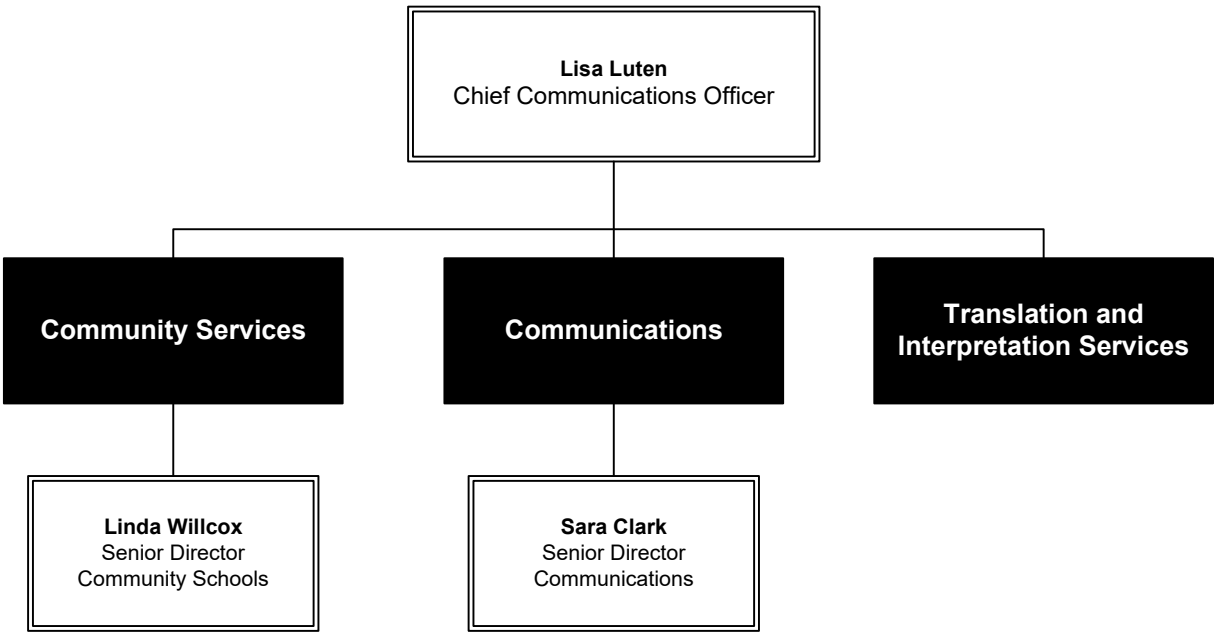


Organization Charts

SUPERINTENDENT'S OFFICE

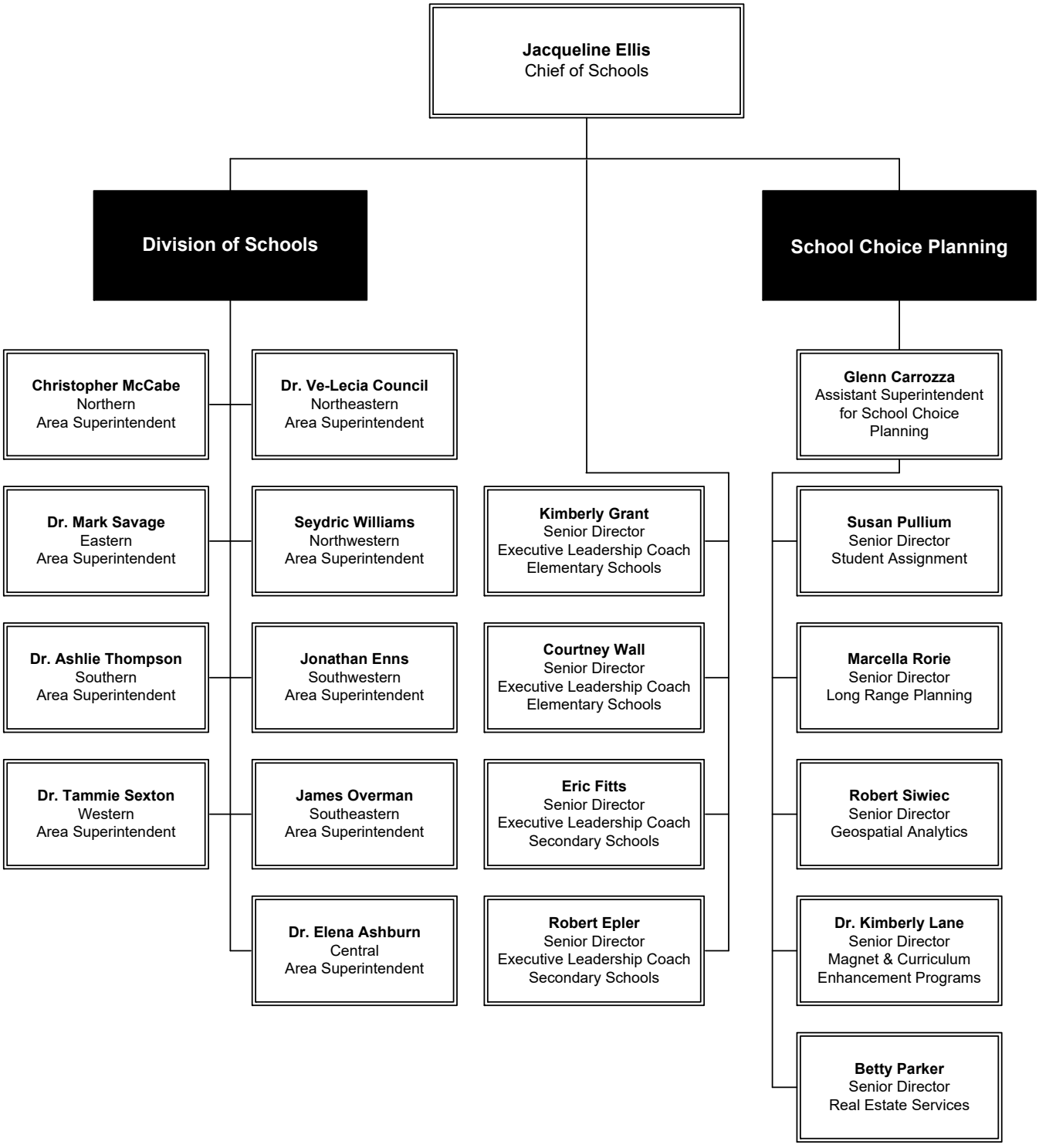


COMMUNICATIONS



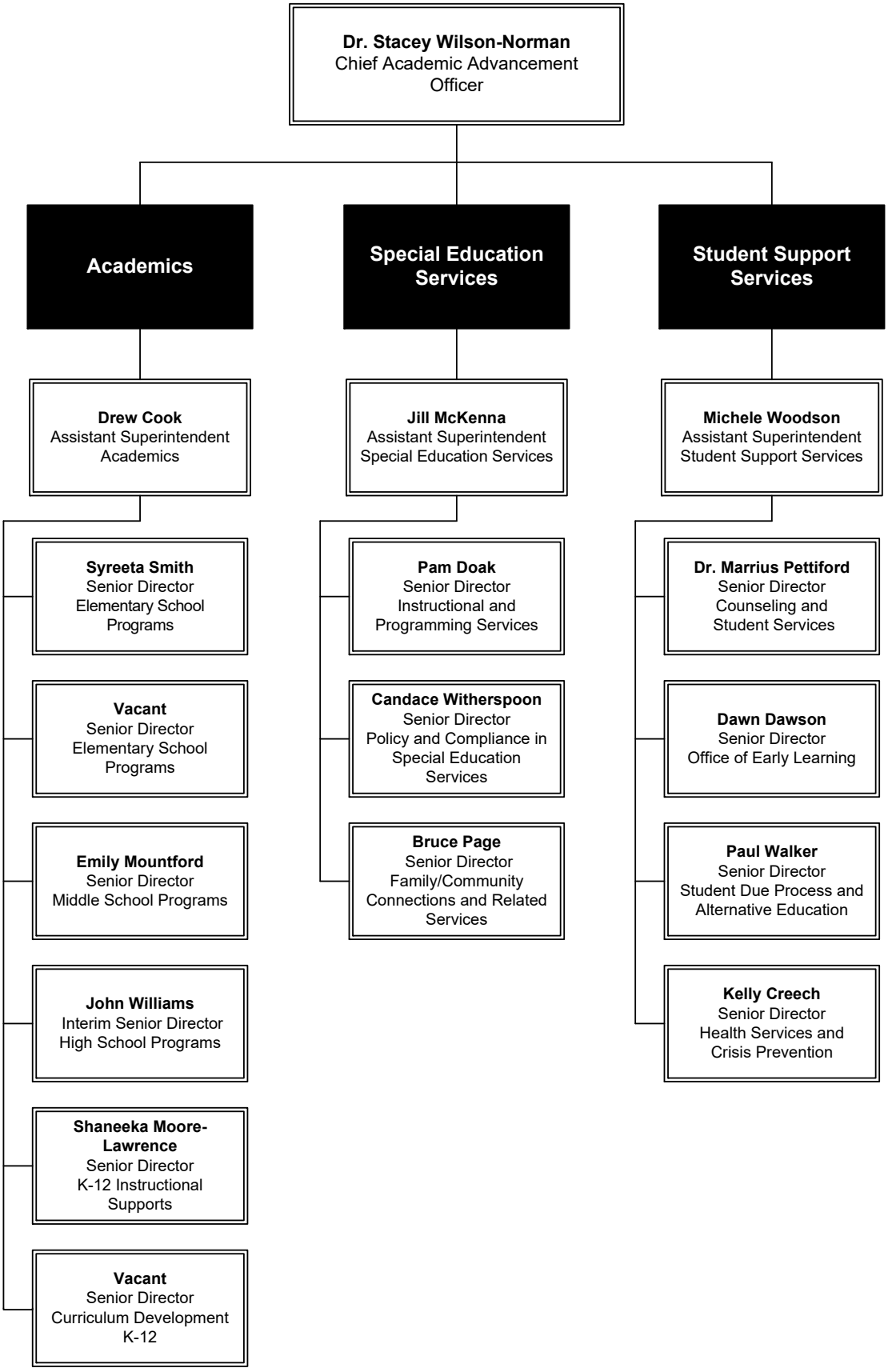
Organization Charts

CHIEF OF SCHOOLS



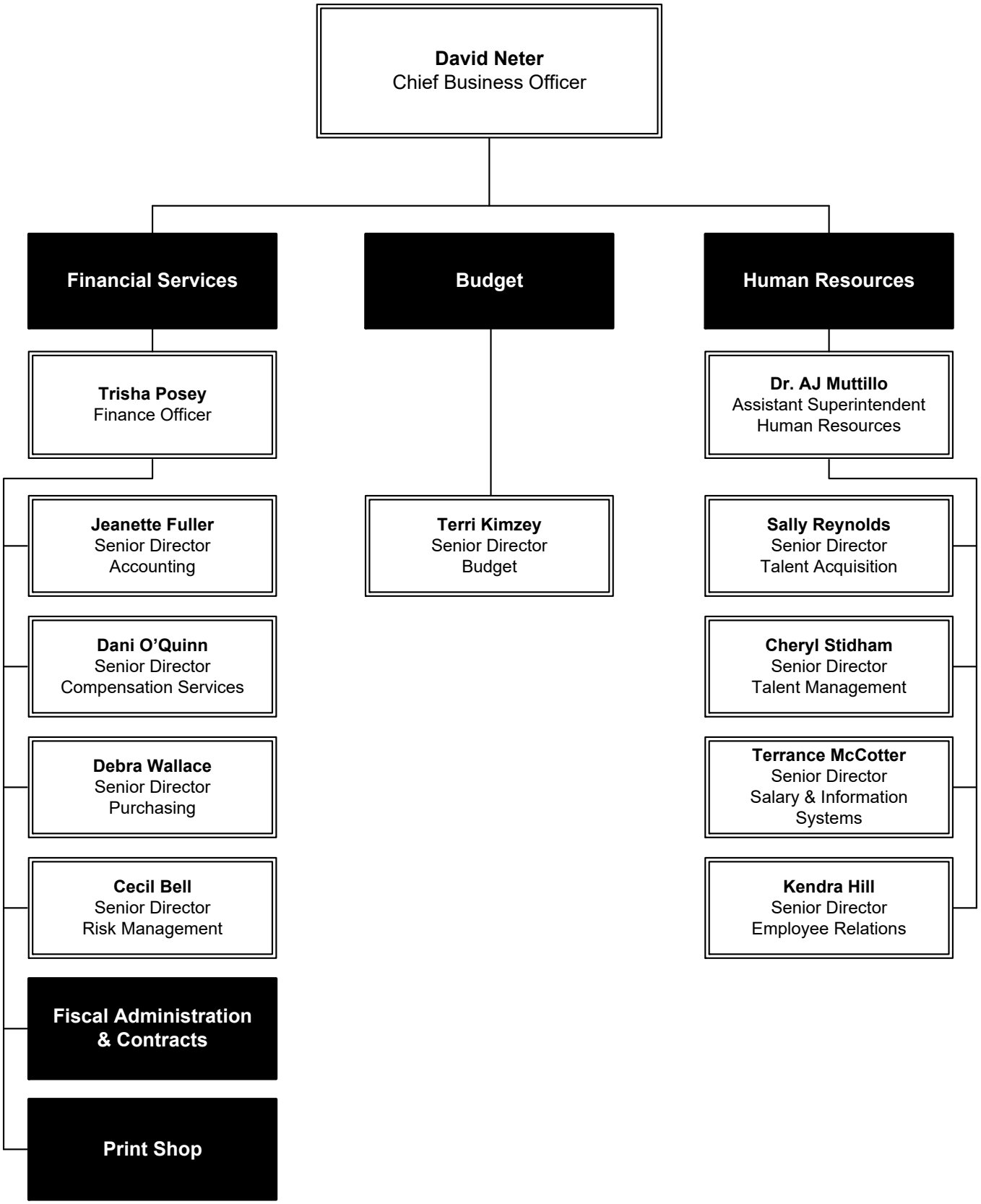
Organization Charts

ACADEMIC ADVANCEMENT



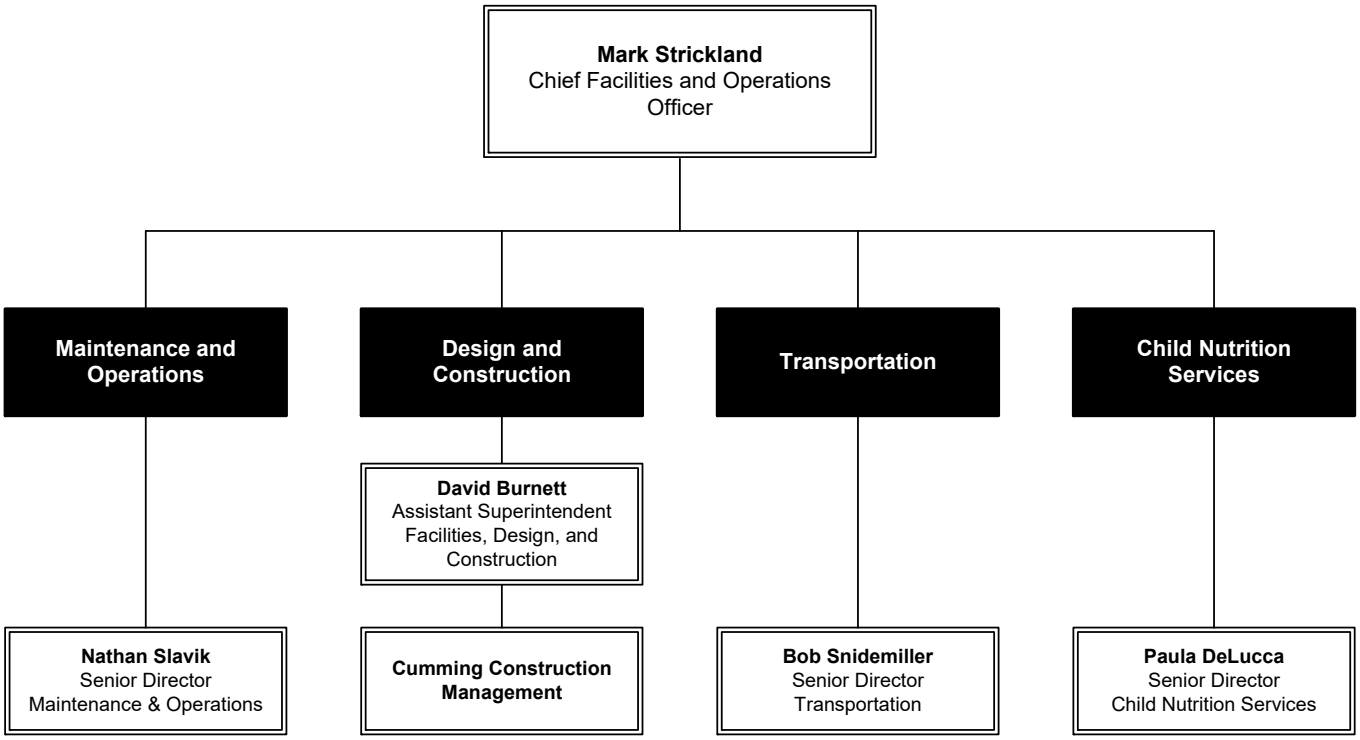
Organization Charts

ADMINISTRATIVE SERVICES

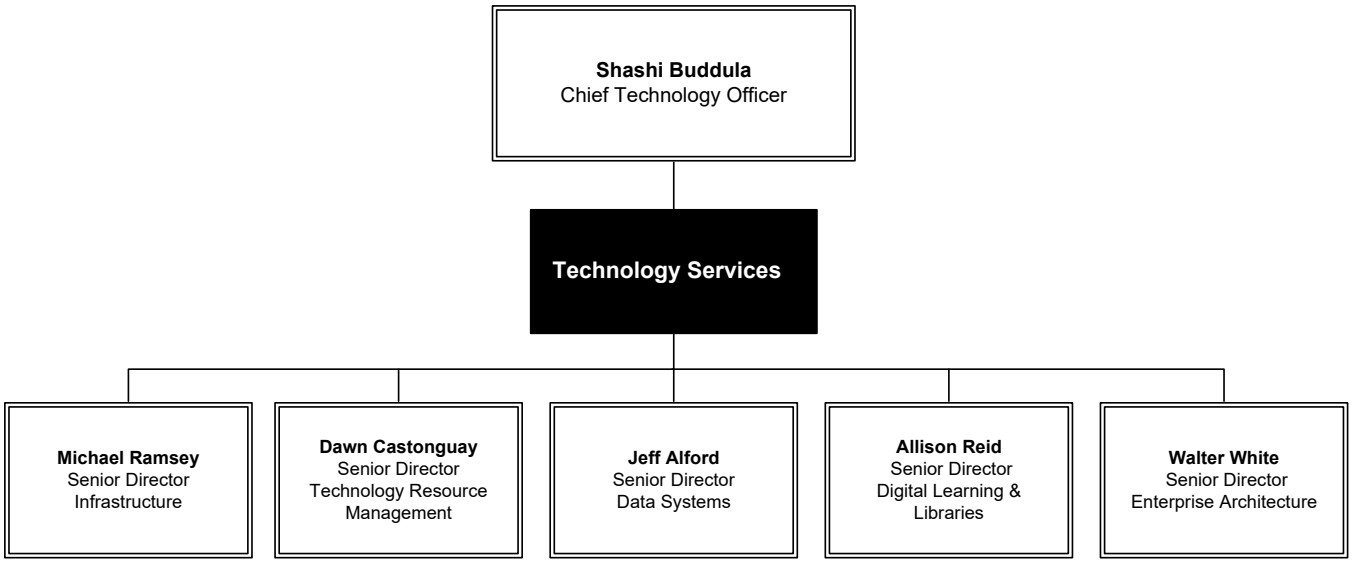


Organization Charts

FACILITIES AND OPERATIONS

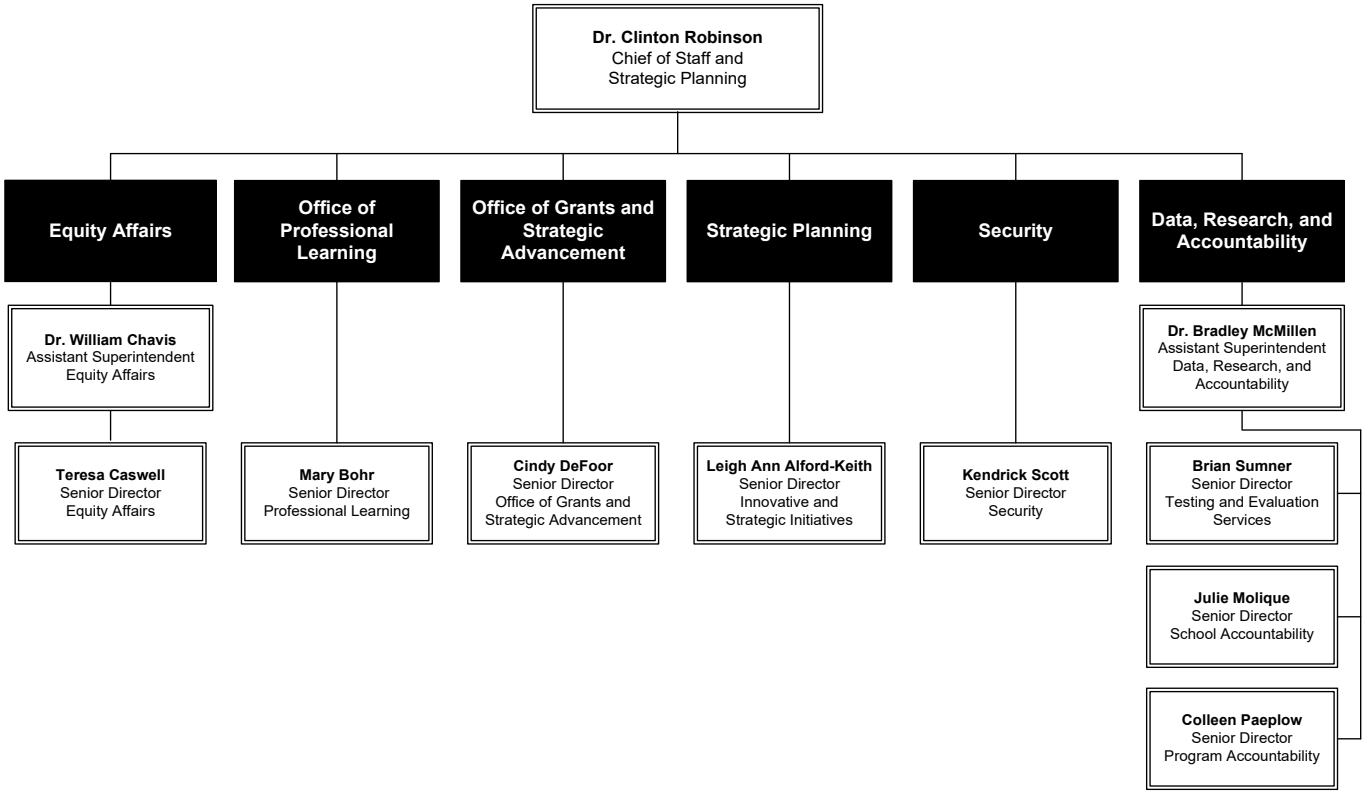


TECHNOLOGY SERVICES



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.

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

Fund Balance

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

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

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

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

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

» Restricted for stabilization by state statute – portion of fund balance that is restricted by State Statute [G.S. 115C-425(a)].

» Restricted for school capital outlay – portion of fund balance that can only be used for school capital outlay [G.S. 159-18 through 22].

» Restricted for individual schools – revenue sources restricted for expenditures for the various clubs and organizations, athletic events, and various fundraising activities for which they were collected.

» Restricted contributions – revenue sources that are restricted by the contributor for specific purposes.

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

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

» Subsequent year's expenditures - portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.

» Insurance – portion of fund balance that is assigned for claims in the self-insured workers' compensation and dental plans and for excess claims. Balances are assigned by management and approved by the board.

» Special projects – portion of fund balance that is assigned for special projects that continue into the next fiscal year. Balances are assigned by management and approved by the board.

» Flexible benefits – portion of fund balance that is assigned from prior year's forfeitures in order to offset potential losses in future years. Balances are assigned by management and approved by the board.

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

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

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

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2021-22	2022-23	2023-24
CURRENT EXPENSE			
Appropriated July 1	$ 20,135,556	$ 27,926,893	$ 29,075,624
Additional Appropriations	40,908,963	15,079,574	19,305,084
Current Expense Appropriated Fund Balance	**$ 61,044,519**	**$ 43,006,467**	**$ 48,380,708**
Unassigned Current Expense Fund Balance	$ 46,547,827	$ 52,559,429	
CAPITAL OUTLAY			
Appropriated July 1	$ 0	$ 47,321	$ 0
Additional Appropriations	2,112,078	587,573	2,764,285
Capital Outlay Appropriated Fund Balance	**$ 2,112,078**	**$ 634,894**	**$ 2,764,285**
Assigned for Capital Expenditures Fund Balance	$ 2,605,325	$ 3,037,162	
TOTAL			
Appropriated July 1	$ 20,135,556	$ 27,974,214	$ 29,075,624
Additional Appropriations	43,021,041	15,667,147	22,069,369
TOTAL APPROPRIATED	**$ 63,156,597**	**$ 43,641,361**	**$ 51,144,993**
Unassigned and Assigned for Capital Expenditures Fund Balance	$ 49,153,152	$ 55,596,591	
TOTAL			
County Appropriation	$ 544,205,101	$ 594,253,045	$ 644,262,316
Percent Increase	3%	9%	8%
Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation	8%	9%	

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FINANCIAL

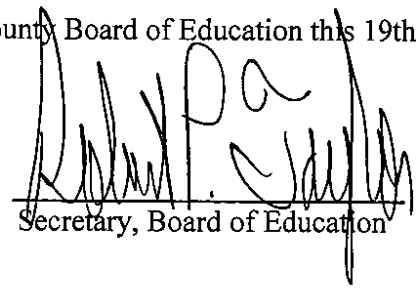
Budget Resolution

WAKE COUNTY)

NORTH CAROLINA)

I, Dr. Robert P. Taylor, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of December 19, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 19th day of December 2023.



Secretary, Board of Education

WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	620,851,595
Special Populations Services	$	217,018,417
Alternative Programs and Services	$	35,440,826
School Leadership Services	$	98,850,777
Co-Curricular Services	$	31,657
School-Based Support Services	$	60,411,696
System-Wide Support Services		
Support and Development Services	$	1,302,351
Special Population Support and Development Services	$	1,084,361
Alternative Programs and Services Support and Development Services	$	385,110
Technology Support Services	$	1,161,568
Operational Support Services	$	100,071,248
Financial and Human Resource Services	$	6,295,421
Accountability Services	$	396,851
System-wide Pupil Support Services	$	641,087
Policy, Leadership and Public Relations Services	$	4,237,168
Total State Public School Fund Appropriation	$	1,148,180,133

Section 2 - The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

State Allocations	$	1,148,180,133
Total State Public School Fund Revenue	$	1,148,180,133

Budget Resolution

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	259,017,251
Special Populations Services	$	50,458,194
Alternative Programs and Services	$	22,634,525
School Leadership Services	$	26,535,293
Co-Curricular Services	$	25,337,513
School-Based Support Services	$	40,152,094
System-Wide Support Services		
Support and Development Services	$	7,317,030
Special Population Support and Development Services	$	7,334,835
Alternative Programs and Services Support and Development Services	$	3,826,311
Technology Support Services	$	24,978,561
Operational Support Services	$	123,716,421
Financial and Human Resource Services	$	26,097,043
Accountability Services	$	2,414,640
System-wide Pupil Support Services	$	7,092,016
Policy, Leadership and Public Relations Services	$	11,920,210
Ancillary Services		
Community Services	$	176,512
Nutrition Services	$	44,000
Non-Programmed Charges		
Payments to Other Governmental Units	$	61,641,116
Unbudgeted Funds	$	6,000
Debt Services	$	642,497
Total Local Current Expense Fund Appropriation	$	701,342,062

Section 4 - The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

County Appropriation	$	643,317,101
Local Revenues	$	9,644,253
Fund Balance Appropriated	$	48,380,708
Total Local Current Expense Fund Revenue	$	701,342,062

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grant Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	30,327,061
Special Populations Services	$	39,876,192
Alternative Programs and Services	$	76,922,993
School Leadership Services	$	544,473
School-Based Support Services	$	17,747,686
System-Wide Support Services		
Support and Development Services	$	4,010,891
Special Population Support and Development Services	$	1,051,637
Alternative Programs and Services Support and Development Services	$	1,845,348
Technology Support Services	$	300,230
Operational Support Services	$	4,839,058
Financial and Human Resource Services	$	689,769
System-wide Pupil Support Services	$	330,223
Ancillary Services		
Nutrition Services	$	572,513
Non-Programmed Charges		
Payments to Other Governmental Units	$	4,219,094
Unbudgeted Funds	$	29,961,469
Total Federal Grant Fund Appropriation	$	213,238,637

Section 6 - The following revenues are estimated to be available to the **Federal Grant Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Federal Allocations	$	213,238,637
Total Federal Grant Fund Revenue	$	213,238,637

Budget Resolution

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	6,505,805
Alternative Programs and Services	$	21,358
Co-Curricular Services	$	426,607
School-Based Support Services	$	5,823,600
System-Wide Support Services		
Technology Support Services	$	51,286,246
Operational Support Services	$	1,090,910,190
Financial and Human Resource Services	$	186,000
System-wide Pupil Support Services	$	236,714
Ancillary Services		
Nutrition Services	$	388,777
Non-Programmed Charges		
Unbudgeted Funds	$	459,817
Capital Outlay		
Capital Outlay	$	32,361,028
Total Capital Outlay Fund Appropriation	$	1,188,606,142

Section 8 - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

State Allocations	$	459,817
Local Revenues	$	509,626
Bond and Note Proceeds	$	1,184,872,414
Fund Balance Appropriated	$	2,764,285
Total Capital Outlay Fund Revenue	$	1,188,606,142

Budget Resolution

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	3,005,426
Special Populations Services	$	5,668
Alternative Programs and Services	$	285,404
School Leadership Services	$	119,268
Co-Curricular Services	$	18,065
School-Based Support Services	$	57,555
System-Wide Support Services		
Operational Support Services	$	1,644,751
Ancillary Services		
Community Services	$	10,446,419
Nutrition Services	$	59,997,666
Non-Programmed Charges		
Payments to Other Governmental Units	$	4,180,143
Unbudgeted Funds	$	3,570,013
Total Multiple Enterprise Fund Appropriation	$	83,330,378

Section 10 - The following revenues are estimated to be available to the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

State Allocations	$	35,545
Local Revenues	$	46,434,518
Federal Allocations	$	36,860,315
Total Multiple Enterprise Fund Revenue	$	83,330,378

Budget Resolution

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Instructional Services		
Regular Instructional Services	$	12,188,518
Special Populations Services	$	9,628,863
Alternative Programs and Services	$	3,804,126
School Leadership Services	$	290,636
Co-Curricular Services	$	7,754
School-Based Support Services	$	3,953,889
System-Wide Support Services		
Support and Development Services	$	6,760,498
Special Population Support and Development Services	$	619,092
Alternative Programs and Services Support and Development Services	$	580,759
Technology Support Services	$	748,804
Operational Support Services	$	11,896,713
Financial and Human Resource Services	$	353,980
System-wide Pupil Support Services	$	1,488,679
Ancillary Services		
Community Services	$	25,000
Nutrition Services	$	304,357
Non-Programmed Charges		
Payments to Other Governmental Units	$	295,023
Unbudgeted Funds	$	8,993,901
Total Other Specific Revenue Fund Appropriation	$	61,940,592

Section 12 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2023 and end June 30, 2024.

State Allocations	$	2,436
County Appropriation	$	945,215
Local Revenues	$	19,173,409
Federal Allocations	$	41,819,532
Total Other Specific Revenue Fund Revenue	$	61,940,592

Budget Resolution

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

Section 14 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

1. The superintendent may not transfer any amounts between funds, or from any contingency appropriation within a fund, without board of education approval.

2. The superintendent may transfer amounts between purposes and between functions within a purpose. A summary of all such transfer must be reported to the board of education monthly.

3. The superintendent may transfer amounts in State or Federal projects upon prior approval of the appropriate funding agency. If such transfers require board of education approval under other provisions of this resolution, they must be reported monthly.

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

1. The superintendent may accept all State appropriations. A summary of such appropriations must be reported to the board of education monthly.

2. The superintendent may accept Federal appropriations if the application for funding has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.

3. The superintendent may accept categorical program appropriations if the program has been approved by the board of education. A summary of such appropriations must be reported to the board of education monthly.

4. The superintendent may accept other appropriations upon prior approval of the board of education.

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

Adopted this 19th day of December 2023

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	$ 456,638,454	$ 452,866,680	$ (3,771,774)	
Career Technical Education - Months of Employment	51,485,135	57,359,022	5,873,887	
School Building Administration	38,874,303	39,979,932	1,105,629	
Instructional Support Personnel - Certified	62,435,878	32,922,326	(29,513,552)	
School Health Personnel	3,594,342	32,711,647	29,117,305	
K-5 Program Enhancement Teacher	25,799,436	26,899,623	1,100,187	
Subtotal Position Allotments	**$ 638,827,548**	**$ 642,739,230**	**$ 3,911,682**	**1%**
Dollar Allotments				
Non-Instructional Support Personnel	$ 60,599,760	$ 66,184,391	$ 5,584,631	
Instructional Assistants	42,989,762	47,509,413	4,519,651	
Central Office Administration	3,410,499	3,619,755	209,256	
Classroom Materials/Instructional Supplies/ Equipment	15,000	-	(15,000)	
Subtotal Dollar Allotments	**$ 107,015,021**	**$ 117,313,559**	**$ 10,298,538**	**10%**
Categorical Allotments				
Children with Disabilities	$ 97,130,299	$ 101,915,407	$ 4,785,108	
Transportation of Pupils	66,867,463	72,444,008	5,576,545	
Limited English Proficiency	13,351,075	14,611,379	1,260,304	
Academically or Intellectually Gifted	7,841,707	7,937,344	95,637	
Driver Training	3,447,762	3,609,034	161,272	
Career Technical Education - Program Support Funds	5,946,873	3,394,216	(2,552,657)	
Summer Reading Camps	3,842,312	1,607,406	(2,234,906)	
Assistant Principal Intern - MSA Students	1,245,553	1,459,950	214,397	
Cooperative Innovative High Schools (CIHS)	1,141,896	1,201,908	60,012	
School Technology Fund	4,438,997	1,000,311	(3,438,686)	
Children with Disabilities - Special Funds	1,120,954	890,716	(230,238)	
At-Risk Student Services/Alternative Programs	810,428	668,256	(142,172)	
Principal and Teacher Performance Bonuses	4,330,222	411,223	(3,918,999)	
Behavioral Support	235,000	235,000	-	
School Connectivity	3,881,432	-	(3,881,432)	
Literacy Intervention	3,566,871	-	(3,566,871)	
Third Grade Read to Achieve Teacher Bonus	1,177,001	-	(1,177,001)	
School Safety Grants	659,867	-	(659,867)	
Transportation Fund for Homeless/Foster Children	602,361	-	(602,361)	
CTE Modernization and Support Grants	80,000	-	(80,000)	
Digital Learning Initiative (DLI) Grant	9,000	-	(9,000)	
Subtotal Categorical Allotments	**$ 221,727,073**	**$ 211,386,158**	**$ (10,340,915)**	**(5%)**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	$ 102,921,128	$ 128,250,403	$ 25,329,275	
Dollars for Certified Personnel Conversions	24,892,370	24,435,959	(456,411)	
Non-Contributory Employee Benefits	11,223,244	11,298,660	75,416	
Highly Qualified NC Teaching Graduate	77,292	78,540	1,248	
NBPTS Educational Leave	22,802	22,821	19	
Subtotal Unallotted	**$ 139,136,836**	**$ 164,086,383**	**$ 24,949,547**	**18%**
Subtotal State Public School Fund	**$ 1,106,706,478**	**$ 1,135,525,330**	**$ 28,818,852**	**3%**
Other State Allocations for Current Operations				
Textbook and Digital Resources	$ 13,368,863	$ 12,654,803	$ (714,060)	
State Capital Infrastructure Fund (SCIF)	459,817	459,817	-	
Professional Leave Paid by Outside Agencies	4,509	2,436	(2,073)	
Subtotal Other State Allocations for Current Operations	**$ 13,833,189**	**$ 13,117,056**	**$ (716,133)**	**(5%)**
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of Replacement School Buses	$ 3,914,006	$ -	$ (3,914,006)	
Subtotal State Allocations Restricted to Capital Outlays	**$ 3,914,006**	**$ -**	**$ (3,914,006)**	**(100%)**
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	$ -	$ 35,545	$ 35,545	
Subtotal State Reimbursement - Reduced Priced Breakfast	**$ -**	**$ 35,545**	**$ 35,545**	**0%**
TOTAL - STATE SOURCES	**$ 1,124,453,673**	**$ 1,148,677,931**	**$ 24,224,258**	**2%**
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	$ 593,317,101	$ 643,317,101	$ 50,000,000	
County Funds for Crossroads Lease	935,944	945,215	9,271	
TOTAL - COUNTY APPROPRIATION	**$ 594,253,045**	**$ 644,262,316**	**$ 50,009,271**	**8%**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	$ 11,020,745	$ 13,271,486	$ 2,250,741	
Before/After School Care	6,297,347	6,433,496	136,149	
Parking Fees	1,842,101	1,842,101	-	
Pre-School	487,783	546,664	58,881	
Project Enlightenment - Self Support	208,205	193,601	(14,604)	
Summer Immersion Program	94,085	47,895	(46,190)	
Summer School Tuition	116,290	42,899	(73,391)	
Regular Tuition	17,131	34,868	17,737	
Print Shop	24,623	22,500	(2,123)	
Subtotal Tuition and Fees	**$ 20,108,310**	**$ 22,435,510**	**$ 2,327,200**	**12%**
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	302,872	120,000	(182,872)	
Suppers and Banquets	290,073	71,138	(218,935)	
Catered Breakfast	99,806	25,256	(74,550)	
Sales - Other	27,911	19,500	(8,411)	
Subtotal Sales Revenues - Child Nutrition	**$ 23,226,726**	**$ 25,010,477**	**$ 1,783,751**	**8%**
Unrestricted				
Interest Earned on Investments	$ 3,865,722	$ 7,170,201	$ 3,304,479	
Fines and Forfeitures	3,309,892	3,376,364	66,472	
E-Rate	2,427,134	1,629,236	(797,898)	
Rebates	251,405	300,000	48,595	
Donations - Principal/Teacher of the Year	137,733	77,606	(60,127)	
Donations - General Operations	68,819	77,298	8,479	
Donations - COVID-19 Food Donation	7,726	7,726	-	
Municipal Collaboration Special Projects	240,015	-	(240,015)	
Subtotal Unrestricted	**$ 10,308,446**	**$ 12,638,431**	**$ 2,329,985**	**23%**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
Restricted				
Indirect Cost	$ 7,758,448	$ 7,758,448	$ -	
NC Pre-K	4,398,999	4,534,723	135,724	
Parents as Teachers - Smart Start	716,123	750,642	34,519	
Central Carolina Teaching Initiative (CCTI Wake Durham)	408,080	494,979	86,899	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	290,220	255,000	(35,220)	
Assistant Principal Intern - MSA Students	46,247	225,969	179,722	
uConfirm	121,824	108,488	(13,336)	
Disposition of School Fixed Assets	189,321	100,000	(89,321)	
Positions on Loan	81,503	86,280	4,777	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	111,842	76,001	(35,841)	
Triangle Community Foundation	70,000	69,394	(606)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	51,659	31,585	(20,074)	
Wake Ed Partnership - Summer STEM	30,066	30,846	780	
CIU Confucius Classroom	37,822	21,022	(16,800)	
Sprouting School Gardens Grant	-	15,000	15,000	
Professional Leave Paid by Outside Agencies	31,333	14,153	(17,180)	
United Way Changing Generations/Pathways to Progress	151,074	13,392	(137,682)	
Teaching Tolerance Educator Grant	10,000	10,000	-	
Barnhill Family Foundation Ready 4K	10,000	10,000	-	
Hendrick Get Set Go Grant	25,000	7,754	(17,246)	
James and Devon Brown Charitable Fund	7,387	7,387	-	
Cargill Global Partnership Fund	6,658	6,570	(88)	
Jeanes Fellows Program	2,813	1,460	(1,353)	
College Board - AP Summer Institute Scholarships	1,259	1,259	-	
No Kid Hungry	24,711	713	(23,998)	
Lease Financing	5,736,570	-	(5,736,570)	
John Rex Endowment SEFEL Expansion Grant	87,208	-	(87,208)	
Drivers Education Fleet Vehicles	81,632	-	(81,632)	
National Science Foundation Wake Tech CIMI	44,752	-	(44,752)	
John Rex Endowment Positive Parenting Expansion	27,524	-	(27,524)	
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)	
Laura and John Arnold Foundation	514	-	(514)	
Subtotal Restricted	**$ 20,835,671**	**$ 14,889,065**	**$ (5,946,606)**	**(29%)**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	$ 27,974,214	$ 29,075,624	$ 1,101,410	
Class Size Reserve	6,000,000	7,482,328	1,482,328	
Risk Management Premium and Deductibles	754,000	3,800,000	3,046,000	
Carryforward Purchase Orders	2,105,141	2,982,920	877,779	
Replacement Vehicles	-	1,660,000	1,660,000	
Textbooks and Digital Content Use	1,248,000	1,110,723	(137,277)	
Oracle Software, Support, and Implementation	351,443	914,800	563,357	
Tutoring Hub	-	675,000	675,000	
Capitalized Equipment for Oracle ERP Upgrade	-	514,302	514,302	
HELPS District Initiative	870,000	485,797	(384,203)	
Volunteer Background Checks	-	400,000	400,000	
Recruitment Advertising	-	350,000	350,000	
Superintendent's Transition Team	-	250,000	250,000	
Driver Education Fleet Vehicles	260,450	228,075	(32,375)	
Retesting and Readministration	-	206,855	206,855	
Employee Engagement Survey	-	200,000	200,000	
Before and After School Program Shortage	300,000	176,083	(123,917)	
ACTIVATE Platform	-	150,000	150,000	
Microsoft United Support Contract	-	125,000	125,000	
Salary Audit	215,127	98,964	(116,163)	
Mac Support	-	80,000	80,000	
Crossroads Branding Project	-	40,000	40,000	
Insurance Reimbursement - Baucom ES	-	37,400	37,400	
Startup Dollars - New Schools	98,446	33,707	(64,739)	
Leadership Development Materials	-	20,000	20,000	
External Cyber Security Review	-	20,000	20,000	
IT Network Monitoring Software	-	14,210	14,210	
Praxis and Tuition Reimbursement	-	7,500	7,500	
Web Application Firewalls	-	5,000	5,000	
Principal of the Year - Professional Learning Award Carryover	-	705	705	
Renewal of District Software Subscriptions	1,310,540	-	(1,310,540)	
Workers' Compensation Claims	1,200,000	-	(1,200,000)	
Allied Universal Security Contract	400,000	-	(400,000)	
Instructional Support Specialist Positions	350,000	-	(350,000)	
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	**$ 43,641,361**	**$ 51,144,993**	**$ 7,503,632**	**17%**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
Fund Transfers				
Positions Funded by Individual School Accounts	$ 718,976	$ 788,323	$ 69,347	
Subtotal Fund Transfers	**$ 718,976**	**$ 788,323**	**$ 69,347**	**10%**
TOTAL - OTHER LOCAL SOURCES	**$ 118,839,490**	**$ 126,906,799**	**$ 8,067,309**	**7%**
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
IDEA Title VI-B Handicapped	$ 44,497,397	$ 56,192,032	$ 11,694,635	
ESEA Title I - Basic Program	32,705,838	34,184,358	1,478,520	
Title II - Supporting Effective Instruction	7,749,195	8,017,910	268,715	
IDEA - Early Intervening Services	11,902,099	7,118,957	(4,783,142)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	3,490,948	3,772,584	281,636	
Title III - Language Acquisition	2,620,699	2,515,049	(105,650)	
Career Technical Education - Program Improvement	1,896,698	2,167,152	270,454	
IDEA Title VI-B - Pre-School Handicapped	745,028	713,830	(31,198)	
ESEA Title I - School Improvement	783,710	513,213	(270,497)	
IDEA - Targeted Assistance for Preschool Federal Grant	70,315	53,561	(16,754)	
IDEA VI-B Special Needs Targeted Assistance	57,525	46,544	(10,981)	
School Nutrition Equipment	15,136	15,136	-	
Subtotal Restricted Grants (Received through NCDPI)	**$ 106,534,588**	**$ 115,310,326**	**$ 8,775,738**	**8%**
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER I - Exceptional Children Grant	$ 496,234	$ -	$ (496,234)	
ESSER I - K-12 Emergency Relief Fund	233,193	-	(233,193)	
GEER - Supplemental Instructional Services	269,780	-	(269,780)	
ESSER II - Learning Loss Funding	4,160,183	4,097,580	(62,603)	
ESSER II - Summer Career Accelerator Program	2,762,774	2,169,627	(593,147)	
ESSER II - Competency-Based Assessment	735,210	724,956	(10,254)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	35,564,790	339,881	(35,224,909)	
ESSER II - Instructional Support Contract	1,021,199	321,450	(699,749)	
ESSER III - K-12 Emergency Relief Fund	132,441,064	77,298,666	(55,142,398)	
ESSER III - Summer Career Accelerator Programs	4,064,968	3,958,376	(106,592)	
ESSER III - Math Enrichment Programs	3,724,360	3,682,524	(41,836)	
ESSER III - IDEA 611 Grants to States	7,205,001	1,418,908	(5,786,093)	
ESSER III - Cyberbullying & Suicide Prevention Grants	1,667,405	1,340,484	(326,921)	
ESSER III - Homeless II	1,296,821	1,245,543	(51,278)	

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
ESSER III - Gaggle Grants	$ 521,063	$ 521,063	$ -	
ESSER III - Grants for Identification & Location of Missing Students	496,053	402,309	(93,744)	
ESSER III - Principal Retention Supplements	228,886	145,805	(83,081)	
ESSER III - NC Preschool Pyramid Expansion	90,466	90,466	-	
ESSER III - District and Regional Support School Improvement/Leadership Grants	146,426	52,533	(93,893)	
ESSER III - IDEA Preschool Grants	313,209	51,672	(261,537)	
ESSER III - NBPTS Certification Fee Reimbursement Program	56,350	27,356	(28,994)	
ESSER III - Career & Technical Education - Hospitality	21,847	21,384	(463)	
ESSER III - School Psychologists Grant Program	17,050	10,210	(6,840)	
ESSER III - Educational and Competitive After-School Robotics Grant Program	120,383	7,470	(112,913)	
ESSER III - STEM Pilot Program	792,000	48	(791,952)	
ESSER III - Driver Training	46,587	-	(46,587)	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	**$ 198,493,302**	**$ 97,928,311**	**$ (100,564,991)**	**(51%)**
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	$ 12,399,329	$ 13,446,621	$ 1,047,292	
MSAP Synergy	5,511,127	7,817,519	2,306,392	
MSAP Project Elevate	-	6,874,489	6,874,489	
MSAP Project Nexus	5,648,658	4,463,277	(1,185,381)	
Medicaid Administrative Outreach Program	4,403,246	3,781,896	(621,350)	
Teacher and School Leaders Grant	-	3,725,144	3,725,144	
ARPA Community Grant Program	559,555	518,390	(41,165)	
MSAP Cornerstone 2017	2,132,135	278,227	(1,853,908)	
Indian Education Act	54,025	51,567	(2,458)	
NC DHHS K-12 COVID Testing Program	5,857,024	-	(5,857,024)	
Subtotal Other Restricted Grants (Received directly)	**$ 36,565,099**	**$ 40,957,130**	**$ 4,392,031**	**12%**
Other Revenues - Restricted Grants				
USDA Grants - Regular	$ 43,408,204	$ 35,995,500	$ (7,412,704)	
USDA Grants - Summer Feeding	665,957	700,000	34,043	
ROTC	507,615	566,484	58,869	
Local Foods for Schools	-	295,918	295,918	
USDA Grants - Fresh Fruit and Vegetable	184,491	164,815	(19,676)	
Subtotal Other Revenues - Restricted Grants	**$ 44,766,267**	**$ 37,722,717**	**$ (7,043,550)**	**(16%)**
TOTAL - FEDERAL SOURCES	**$ 386,359,256**	**$ 291,918,484**	**$ (94,440,772)**	**(24%)**

Revenues

Source of Income	Budget 2022-23	Adopted Budget 2023-24	Increase/ Decrease	% Change
TOTAL OPERATING BUDGET				
OPERATING BUDGET	**$ 2,223,905,464**	**$ 2,211,765,530**	**$ (12,139,934)**	**(1%)**
BUILDING PROGRAM				
BUILDING PROGRAM	**$ 987,446,653**	**$ 1,184,872,414**	**$ 197,425,761**	**20%**
TOTAL BUDGET				
TOTAL BUDGET	**$ 3,211,352,117**	**$ 3,396,637,944**	**$ 185,285,827**	**6%**
State Sources	$ 1,124,453,673	$ 1,148,677,931	$ 24,224,258	2%
County Appropriation	594,253,045	644,262,316	50,009,271	8%
Other Local Sources	118,839,490	126,906,799	8,067,309	7%
Federal Sources	386,359,256	291,918,484	(94,440,772)	(24%)
Operating Budget	**$ 2,223,905,464**	**$ 2,211,765,530**	**$ (12,139,934)**	**(1%)**
Building Program	987,446,653	1,184,872,414	197,425,761	20%
Total Budget	**$ 3,211,352,117**	**$ 3,396,637,944**	**$ 185,285,827**	**6%**

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
SALARIES							
Central Services Administrator	$ 34,225,109	$ 2,790,038	$ 32,400,583	$ 4,197,734	$ 39,388,355	$ 5,163,246	
School-Based Administrator	47,699,565	49,701,346	1,125,386	68,895	50,895,627	3,196,062	
Administrative Personnel	**$ 81,924,674**	**$ 52,491,384**	**$ 33,525,969**	**$ 4,266,629**	**$ 90,283,982**	**$ 8,359,308**	**10%**
Teacher	$ 550,344,960	$ 448,413,342	$ 84,309,483	$ 33,943,170	$ 566,665,995	$ 16,321,035	
Instructional Personnel - Certified	**$ 550,344,960**	**$ 448,413,342**	**$ 84,309,483**	**$ 33,943,170**	**$ 566,665,995**	**$ 16,321,035**	**3%**
Instructional Support I - Regular Pay Scale	$ 65,716,386	$ 40,829,043	$ 16,679,572	$ 7,953,344	$ 65,461,959	$ (254,427)	
Instructional Support II - Advanced Pay Scale	12,584,164	12,490,441	266,590	357,113	13,114,144	529,980	
Psychologist	8,169,364	6,929,700	1,346,175	939,898	9,215,773	1,046,409	
Instructional Facilitator	23,609,431	10,565,853	5,501,836	9,348,005	25,415,694	1,806,263	
Instructional Support Personnel - Certified	**$ 110,079,345**	**$ 70,815,037**	**$ 23,794,173**	**$ 18,598,360**	**$ 113,207,570**	**$ 3,128,225**	**3%**
Instructional Assistant (IA)	$ 82,136,559	$ 73,820,203	$ 6,038,976	$ 12,238,138	$ 92,097,317	$ 9,960,758	
Instructional Assistant - Other	1,497,761	1,484,964	-	-	1,484,964	(12,797)	
Tutor (within the instructional day)	69,932	-	54,559	59,287	113,846	43,914	
Braillist, Translator, Education Interpreter	1,428,742	976,098	498,035	222,491	1,696,624	267,882	
Therapist	6,083,593	5,875,719	94,248	470,829	6,440,796	357,203	
School-Based Specialist	1,390,942	41,263	807,221	392,530	1,241,014	(149,928)	
Monitor	3,491,951	3,718,200	9,530	-	3,727,730	235,779	
Non-Certified Instructor	4,590,607	44,626	30,738	5,813,290	5,888,654	1,298,047	
Instructional Support Personnel - Non-Certified	**$ 100,690,087**	**$ 85,961,073**	**$ 7,533,307**	**$ 19,196,565**	**$ 112,690,945**	**$ 12,000,858**	**12%**
Office Support	$ 41,930,759	$ 32,870,856	$ 10,219,942	$ 671,125	$ 43,761,923	$ 1,831,164	
Technician	4,691,201	28,184	4,462,316	71,552	4,562,052	(129,149)	
Administrative Specialist (Central Support)	6,094,240	723,256	5,272,853	120,790	6,116,899	22,659	
Technical & Administrative Support Personnel	**$ 52,716,200**	**$ 33,622,296**	**$ 19,955,111**	**$ 863,467**	**$ 54,440,874**	**$ 1,724,674**	**3%**
Substitute Teacher - Regular Teacher Absence	$ 13,728,528	$ 1,480,553	$ 11,628,908	$ 750,433	$ 13,859,894	$ 131,366	
Substitute Teacher - Staff Development Absence	2,850,122	152,435	1,675,356	796,740	2,624,531	(225,591)	
Substitute - Non-Teaching	2,939,061	268,056	1,496,410	687,173	2,451,639	(487,422)	
IA Salary when Substituting (Staff Development Absence)	319,760	4,910	187,919	49,090	241,919	(77,841)	
IA Salary when Substituting (Regular Teacher Absence)	4,415,364	3,773,487	65,638	247,556	4,086,681	(328,683)	
Substitute Personnel	**$ 24,252,835**	**$ 5,679,441**	**$ 15,054,231**	**$ 2,530,992**	**$ 23,264,664**	**$ (988,171)**	**(4%)**

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
Driver	$ 22,764,957	$ 21,242,662	$ 290,752	$ 542,201	$ 22,075,615	$ (689,342)	
Custodian	15,065,392	16,021,951	240,115	-	16,262,066	1,196,674	
Cafeteria Worker	14,322,152	26,792	5,828,432	8,214,752	14,069,976	(252,176)	
Skilled Trades	14,403,096	7,760,869	7,927,283	-	15,688,152	1,285,056	
Manager	10,474,886	806,953	9,348,306	-	10,155,259	(319,627)	
Work Study Student	14,295	-	15,500	-	15,500	1,205	
Day Care/Before/After School Care Staff	1,731,923	-	1,542,546	-	1,542,546	(189,377)	
Operational Support Personnel	**$ 78,776,701**	**$ 45,859,227**	**$ 25,192,934**	**$ 8,756,953**	**$ 79,809,114**	**$ 1,032,413**	**1%**
Bonus Pay (not subject to retirement)	$ 31,018,526	$ 382,516	$ 1,177,484	$ -	$ 1,560,000	$ (29,458,526)	
Supplement/Supplementary Pay	136,844,082	7,002,928	134,321,387	10,362,058	151,686,373	14,842,291	
Employee Allowances Taxable	192,711	-	183,929	-	183,929	(8,782)	
Bonus Pay (subject to retirement)	4,079,000	-	-	6,510,550	6,510,550	2,431,550	
Longevity Pay	3,873,663	2,363,115	1,478,479	139,910	3,981,504	107,841	
Bonus Leave Payoff	259,068	187,313	36,866	-	224,179	(34,889)	
Salary Differential	58,830	23,853	14,660	-	38,513	(20,317)	
Annual Leave Payoff	7,865,485	5,682,164	1,870,712	16,174	7,569,050	(296,435)	
Short Term Disability Payment (first six months)	774,191	648,545	97,663	11,427	757,635	(16,556)	
Supplementary & Benefits - Related Pay	**$ 184,965,556**	**$ 16,290,434**	**$ 139,181,180**	**$ 17,040,119**	**$ 172,511,733**	**$ (12,453,823)**	**(7%)**
Curriculum Development Pay	$ 777,451	$ 123,178	$ 295,730	$ 136,839	$ 555,747	$ (221,704)	
Additional Responsibility Stipend	19,057,379	-	18,965,974	5,876,283	24,842,257	5,784,878	
Mentor Pay Stipend	753,865	9,650	449,407	-	459,057	(294,808)	
Planning Period Stipend	1,038,317	-	374,421	-	374,421	(663,896)	
Staff Development Participant Pay	1,607,074	803,194	245,190	495,525	1,543,909	(63,165)	
Staff Development Instructor	113,360	37,482	108,319	1,000	146,801	33,441	
Tutorial Pay	2,481,652	26,865	699,721	2,063,728	2,790,314	308,662	
Overtime Pay	2,869,350	633,292	2,266,839	1,000,000	3,900,131	1,030,781	
Extra Duty Pay	**$ 28,698,448**	**$ 1,633,661**	**$ 23,405,601**	**$ 9,573,375**	**$ 34,612,637**	**$ 5,914,189**	**21%**
SALARIES TOTAL	**$ 1,212,448,806**	**$ 760,765,895**	**$ 371,951,989**	**$ 114,769,630**	**$ 1,247,487,514**	**$ 35,038,708**	**3%**

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	$ 88,668,106	$ 57,177,819	$ 28,098,813	$ 8,719,691	$ 93,996,323	$ 5,328,217	
Federal Insurance Compensation Act	**$ 88,668,106**	**$ 57,177,819**	**$ 28,098,813**	**$ 8,719,691**	**$ 93,996,323**	**$ 5,328,217**	**6%**
Employer's Retirement Cost	$ 278,954,122	$ 186,104,509	$ 86,906,304	$ 27,294,291	$ 300,305,104	$ 21,350,982	
Other Retirement Cost	24,215	-	21,000	-	21,000	(3,215)	
Retirement Benefits	**$ 278,978,337**	**$ 186,104,509**	**$ 86,927,304**	**$ 27,294,291**	**$ 300,326,104**	**$ 21,347,767**	**8%**
Employer's Hospitalization Insurance Cost	$ 125,491,593	$ 93,720,277	$ 24,982,162	$ 11,707,758	$ 130,410,197	$ 4,918,604	
Employer's Workers' Compensation Insurance Cost	3,654,887	-	2,412,474	556,643	2,969,117	(685,770)	
Employer's Unemployment Insurance Cost	559,584	-	571,048	-	571,048	11,464	
Employer's Dental Insurance Cost	5,471,471	200,399	4,932,054	516,270	5,648,723	177,252	
Insurance Benefits	**$ 135,177,535**	**$ 93,920,676**	**$ 32,897,738**	**$ 12,780,671**	**$ 139,599,085**	**$ 4,421,550**	**3%**
EMPLOYER PROVIDED BENEFITS TOTAL	**$ 502,823,978**	**$ 337,203,004**	**$ 147,923,855**	**$ 48,794,653**	**$ 533,921,512**	**$ 31,097,534**	**6%**
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	**$ 1,715,272,784**	**$ 1,097,968,899**	**$ 519,875,844**	**$ 163,564,283**	**$ 1,781,409,026**	**$ 66,136,242**	**4%**
Percent of Operating Budget	*77%*	*96%*	*67%*	*56%*	*80%*		
PURCHASED SERVICES							
Contracted Services	$ 51,019,598	$ 4,397,129	$ 27,164,049	$ 24,942,201	$ 56,503,379	$ 5,483,781	
Workshop Expenses	11,038,851	329,450	3,604,854	7,298,455	11,232,759	193,908	
Marketing Costs*	428,085	19,927	485,977	448,119	954,023	525,938	
Commercial Driver's License Medical Exam Expenses	56,182	65,450	1,033	-	66,483	10,301	
Psychological Contract Services	162,555	-	66,805	79,000	145,805	(16,750)	
Speech and Language Contract Services	4,087,359	-	1,180,752	2,093,356	3,274,108	(813,251)	
Other Professional/Technical Contract Services	2,455,568	3,730,160	4,779	-	3,734,939	1,279,371	
Professional and Technical Services	**$ 69,248,198**	**$ 8,542,116**	**$ 32,508,249**	**$ 34,861,131**	**$ 75,911,496**	**$ 6,663,298**	**10%**

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

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
Public Utilities - Electric Services	$ 27,767,444	$ -	$ 30,296,176	$ -	$ 30,296,176	$ 2,528,732	
Public Utilities - Natural Gas	4,888,163	-	3,891,999	-	3,891,999	(996,164)	
Public Utilities - Water and Sewer	5,883,331	-	4,386,910	-	4,386,910	(1,496,421)	
Waste Management	2,536,858	-	1,765,907	-	1,765,907	(770,951)	
Contracted Repairs and Maintenance - Land/Buildings	31,450,253	-	31,385,648	2,536,819	33,922,467	2,472,214	
Contracted Repairs and Maintenance - Equipment	387,864	-	471,152	-	471,152	83,288	
Rentals/Leases	3,254,209	23,564	11,485,528	109,502	11,618,594	8,364,385	
Other Property Services	90,336	-	98,328	-	98,328	7,992	
Property Services	**$ 76,258,458**	**$ 23,564**	**$ 83,781,648**	**$ 2,646,321**	**$ 86,451,533**	**$ 10,193,075**	**13%**
Pupil Transportation - Contracted	$ 17,438,433	$ 17,914,807	$ 4,875,687	$ 642,197	$ 23,432,691	$ 5,994,258	
Travel Reimbursement	1,100,987	30,072	816,018	250,054	1,096,144	(4,843)	
Field Trips	1,589,066	115,492	254,441	656,662	1,026,595	(562,471)	
Transportation Services	**$ 20,128,486**	**$ 18,060,371**	**$ 5,946,146**	**$ 1,548,913**	**$ 25,555,430**	**$ 5,426,944**	**27%**
Telephone	$ 1,220,352	$ -	$ 85,023	$ -	$ 85,023	$ (1,135,329)	
Postage	421,599	884	389,599	62,250	452,733	31,134	
Telecommunications Services	1,235,884	-	1,859,581	-	1,859,581	623,697	
Mobile Communication Costs	893,946	4,800	810,050	47,500	862,350	(31,596)	
Other Communication Services	114	-	114	-	114	-	
Communications	**$ 3,771,895**	**$ 5,684**	**$ 3,144,367**	**$ 109,750**	**$ 3,259,801**	**$ (512,094)**	**(14%)**
Tuition Reimbursements	$ 2,118,461	$ 800,812	$ 22,306	$ 791,488	$ 1,614,606	$ (503,855)	
Employee Education Reimbursements	25,103	-	34,940	830,000	864,940	839,837	
Certification/Licensing Fees	297,805	-	243,580	76,323	319,903	22,098	
Tuition	**$ 2,441,369**	**$ 800,812**	**$ 300,826**	**$ 1,697,811**	**$ 2,799,449**	**$ 358,080**	**15%**
Membership Dues and Fees	$ 594,051	$ 20,900	$ 522,050	$ 112,821	$ 655,771	$ 61,720	
Bank Service Fees	3,621	-	3,750	-	3,750	129	
Assessments/Penalties	116,171	5,389	103,307	-	108,696	(7,475)	
Dues and Fees	**$ 713,843**	**$ 26,289**	**$ 629,107**	**$ 112,821**	**$ 768,217**	**$ 54,374**	**8%**
Liability Insurance	$ 2,094,930	$ -	$ 2,954,430	$ -	$ 2,954,430	$ 859,500	
Vehicle Liability Insurance	446,110	155,304	390,806	-	546,110	100,000	
Property Insurance	3,063,545	-	5,100,945	-	5,100,945	2,037,400	
Judgments Against the Local School Administrative Unit	1,229,865	-	525,865	-	525,865	(704,000)	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	108,992	-	210,252	-	210,252	101,260	
Other Insurance and Judgments	29,167	11,167	15,000	-	26,167	(3,000)	
Insurance and Judgments	**$ 6,980,619**	**$ 166,471**	**$ 9,205,308**	**$ -**	**$ 9,371,779**	**$ 2,391,160**	**34%**

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
Debt Service - Principal	$ 15,876,515	$ -	$ 431,805	$ -	$ 431,805	$ (15,444,710)	
Debt Service - Interest	3,768,746	-	$ 210,692	$ -	$ 210,692	$ (3,558,054)	
Debt Services	**$ 19,645,261**	**$ -**	**$ 642,497**	**$ -**	**$ 642,497**	**$ (19,002,764)**	**(97%)**
Indirect Cost	$ 10,117,690	$ -	$ 1,442,676	$ 7,252,069	$ 8,694,745	$ (1,422,945)	
Unbudgeted Funds	108,711,697	459,817	5,484,301	37,047,082	42,991,200	$ (65,720,497)	
Other Administrative Costs	**$ 118,829,387**	**$ 459,817**	**$ 6,926,977**	**$ 44,299,151**	**$ 51,685,945**	**$ (67,143,442)**	**(57%)**
PURCHASED SERVICES TOTAL	**$ 318,017,516**	**$ 28,085,124**	**$ 143,085,125**	**$ 85,275,898**	**$ 256,446,147**	**$ (61,571,369)**	**(19%)**
Percent of Operating Budget	*14%*	*2%*	*19%*	*29%*	*12%*		
SUPPLIES AND MATERIALS							
Supplies and Materials	$ 46,848,884	$ 10,435,936	$ 20,589,564	$ 9,864,265	$ 40,889,765	$ (5,959,119)	
State Textbooks	7,670,065	6,264,010	-	-	6,264,010	(1,406,055)	
Other Textbooks	246,626	248,609	444	-	249,053	2,427	
Library Books	503,535	3,900	281,293	411,016	696,209	192,674	
Computer Software & Supplies	15,195,356	1,005,998	6,333,158	3,661,841	11,000,997	(4,194,359)	
School and Office Supplies	**$ 70,464,466**	**$ 17,958,453**	**$ 27,204,459**	**$ 13,937,122**	**$ 59,100,034**	**$ (11,364,432)**	**(16%)**
Fuel for Facilities	$ 213,774	$ -	$ 214,030	$ -	$ 214,030	$ 256	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	15,299,342	65,855	12,955,331	606,057	13,627,243	(1,672,099)	
Gas/Diesel Fuel	7,405,210	3,785,625	1,016,229	5,000	4,806,854	(2,598,356)	
Oil	321,926	-	216,926	-	216,926	(105,000)	
Tires and Tubes	787,504	-	716,886	-	716,886	(70,618)	
Operational Supplies	**$ 24,027,756**	**$ 3,851,480**	**$ 15,119,402**	**$ 611,057**	**$ 19,581,939**	**$ (4,445,817)**	**(19%)**
Food Purchases	$ 23,490,288	$ -	$ 523,122	$ 18,683,900	$ 19,207,022	$ (4,283,266)	
Food Processing Supplies	3,866,332	-	8,437	3,705,699	3,714,136	(152,196)	
Other Food Purchases	77,568	10,675	17,090	545,000	572,765	495,197	
Food Supplies	**$ 27,434,188**	**$ 10,675**	**$ 548,649**	**$ 22,934,599**	**$ 23,493,923**	**$ (3,940,265)**	**(14%)**
Furniture and Equipment - Inventoried	$ 2,729,762	$ 118,534	$ 145,144	$ 2,688,001	$ 2,951,679	$ 221,917	
Computer Equipment - Inventoried	2,583,479	296,062	2,678	1,339,763	1,638,503	(944,976)	
Non-Capitalized Equipment	**$ 5,313,241**	**$ 414,596**	**$ 147,822**	**$ 4,027,764**	**$ 4,590,182**	**$ (723,059)**	**(14%)**
SUPPLIES AND MATERIALS TOTAL	**$ 127,239,651**	**$ 22,235,204**	**$ 43,020,332**	**$ 41,510,542**	**$ 106,766,078**	**$ (20,473,573)**	**(16%)**
Percent of Operating Budget	*6%*	*2%*	*6%*	*14%*	*5%*		

Budget by Object Code

Object Code	Budget 2022-23	Adopted Budget 2023-24 State	Local	Federal	Total	Increase/ Decrease	%
CAPITAL OUTLAY							
General Contract	$ 39,150	$ -	$ -	$ -	$ -	$ (39,150)	
Miscellaneous Contracts and Other Charges	282,320	-	114,446	-	114,446	(167,874)	
Building Contracts	**$ 321,470**	**$ -**	**$ 114,446**	**$ -**	**$ 114,446**	**$ (207,024)**	**(64%)**
Improvements to New Sites	$ 6,000	$ -	$ -	$ -	$ -	$ (6,000)	
Improvements to Existing Sites	200	-	-	-	-	(200)	
Improvements Other Than Buildings	**$ 6,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (6,200)**	**(100%)**
Purchase of Furniture and Equipment - Capitalized	$ 1,870,164	$ 43,149	$ 852,517	$ 1,397,111	$ 2,292,777	$ 422,613	
Purchase of Computer Hardware - Capitalized	1,133,399	-	514,302	-	514,302	(619,097)	
Equipment	**$ 3,003,563**	**$ 43,149**	**$ 1,366,819**	**$ 1,397,111**	**$ 2,807,079**	**$ (196,484)**	**(7%)**
Purchase of Vehicles	$ 1,624,989	$ 345,495	$ 1,955,799	$ 167,150	$ 2,468,444	$ 843,455	
License and Title Fees	149,139	60	109,634	3,500	113,194	(35,945)	
Vehicles	**$ 1,774,128**	**$ 345,555**	**$ 2,065,433**	**$ 170,650**	**$ 2,581,638**	**$ 807,510**	**46%**
CAPITAL OUTLAY TOTAL	**$ 5,105,361**	**$ 388,704**	**$ 3,546,698**	**$ 1,567,761**	**$ 5,503,163**	**$ 397,802**	**8%**
Percent of Operating Budget	*<1%*	*<1%*	*<1%*	*1%*	*<1%*		
TRANSFERS							
Transfers to Charter Schools	$ 58,270,152	$ -	$ 61,641,116	$ -	$ 61,641,116	$ 3,370,964	
TRANSFERS TOTAL	**$ 58,270,152**	**$ -**	**$ 61,641,116**	**$ -**	**$ 61,641,116**	**$ 3,370,964**	**6%**
Percent of Operating Budget	*3%*	*0%*	*8%*	*0%*	*3%*		
TOTAL OPERATING BUDGET							
OPERATING BUDGET	**$ 2,223,905,464**	**$ 1,148,677,931**	**$ 771,169,115**	**$ 291,918,484**	**$ 2,211,765,530**	**$ (12,139,934)**	**(1%)**
BUILDING PROGRAM							
BUILDING PROGRAM	**$ 987,446,653**	**$ -**	**$1,184,872,414**	**$ -**	**$ 1,184,872,414**	**$ 197,425,761**	**20%**
TOTAL BUDGET							
TOTAL BUDGET	**$ 3,211,352,117**	**$ 1,148,677,931**	**$ 1,956,041,529**	**$ 291,918,484**	**$ 3,396,637,944**	**$ 185,285,827**	**6%**

Staff Budget

	Months of Employment					
	2022-23	2023-24				Increase/
	Total	State	Local	Federal	Total	Decrease
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	48.00	36.00		84.00	0.00
Director and/or Supervisor	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
	12,779.00	7,312.00	5,045.30	487.70	12,845.00	66.00
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
	113,861.30	86,744.40	19,209.65	7,080.60	113,034.65	(826.65)
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)
	20,260.50	11,951.20	5,149.70	3,412.60	20,513.50	253.00
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, Braillist, 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
	34,034.80	26,802.10	2,002.70	5,922.50	34,727.30	692.50
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
	14,590.56	9,025.26	5,408.50	205.80	14,639.56	49.00

Staff Budget

	Months of Employment					
	2022-23	2023-24				Increase/
	Total	State	Local	Federal	Total	Decrease
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**