



**2024-
2025**

Official Document

Board of Education's Proposed Budget

Fiscal Year July 1, 2024 – June 30, 2025



CARY, NORTH CAROLINA



WAKE COUNTY

BOARD OF EDUCATION

CROSSROADS BUILDING 1
5625 DILLARD DRIVE
CARY, NORTH CAROLINA 27518

Dear Chair Thomas and members of the Wake County Board of Commissioners:

On behalf of the Wake County Board of Education, I present for your consideration our proposed budget and request for county appropriation for the 2024-25 fiscal year.

We recognize and appreciate the strong working relationship that has been built between our boards in recent years, based on shared goals and values and the alignment between our strategic plans to ensure that all Wake County residents have access to quality educational opportunities and education-based support services, as well as high-quality educational facilities. We also recognize the challenges to these goals that arise from inadequate state funding for educational services, the discontinuation of beneficial federal funding resources, and inflationary pressures that put stress on the purchasing power of citizens and their governments.

Of course, it is essential that we build on the momentum we have made toward meeting all of the important goals outlined in the multi-year funding plan launched in 2019, which address employee compensation, facility maintenance, student behavioral health, and the need for instructional technology support. However, this budget request strategically focuses on the most pressing needs of our students and educators: employee compensation and student behavioral health.

To that end, we have prioritized the following funding goals:

- Increasing pay to support educators and non-certified staff, with additional emphasis on bus driver compensation to address the ongoing shortage;
- Continuing our support of Master's Pay for educators, recognizing the growing number of certified staff who are expected to qualify for this benefit;
- Maintaining a full-time substitute teacher at each school, a measure previously supported by ESSER funding which will now be covered with local dollars, to support teachers and staff as we work to reduce staff vacancies;
- Maintaining current staffing levels of social workers, counselors, and school psychologists, in light of the need for enhanced student health support that has persisted beyond ESSER funding; and
- Transitioning to local funding of Behavioral Health Support positions that were previously funded by ESSER funding expiring in September.

It is no coincidence that we list compensation for our outstanding teachers and staff as a top priority, as funding to support the retention and recruitment of these essential personnel is crucial. Every priority area, pillar, and aim of our 2023-2028 Strategic Plan depends on our

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schools being staffed and supported by high-quality, dedicated, and responsive professionals. In this competitive employment marketplace, and with increases in the cost of living, our teachers and staff—and the families we serve—are looking for an increased commitment to their futures in Wake County. **We cannot achieve academic excellence without excellent teachers and staff, and students who are supported and ready to learn.**

While this appropriation request of \$63,214,006 represents a 10 percent increase from FY 2023-24, it does not reflect all of the school district's needs. We are proposing to pause progress on other important elements of our multi-year plan to address the crucial issues of employee compensation and student well-being.

The 2024-25 budget proposal and our appropriation request are driven by:

- Our five-year Strategic Plan, adopted by our Board in close collaboration with our community and administration to methodically foster excellence and equity at every level;
- The analysis and priorities of district and school leadership, directed by our superintendent, Dr. Robert P. Taylor, and his team; and
- Our board's commitment to increased community engagement and representing our constituents, including their vision for a strong public school system that helps our children reach their full potential and lead productive lives in a complex and changing world.

We make this request with sincere appreciation and gratitude for the vital local investment that allows Wake County to remain competitive with comparable communities around the southeast as one of the best places to live and work in the country. Your ongoing efforts have ensured that our schools can deliver on the promise of economic mobility and success, providing hope and opportunity to today's children and youth and securing our community's prosperity for decades to come.

We look forward to working together on a budget plan that meets the vital needs of our students and staff and allows us to maintain a healthy public school system for the citizens of Wake County.

Sincerely,

A handwritten signature in black ink, appearing to read "J. C. Heagarty", written in a cursive style.

J. Christopher Heagarty
Chair, WCPSS Board of Education

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**2024-
2025**

Introduction

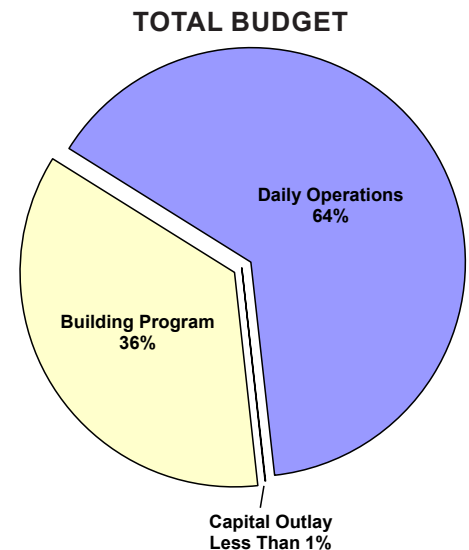
Budget at a Glance

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

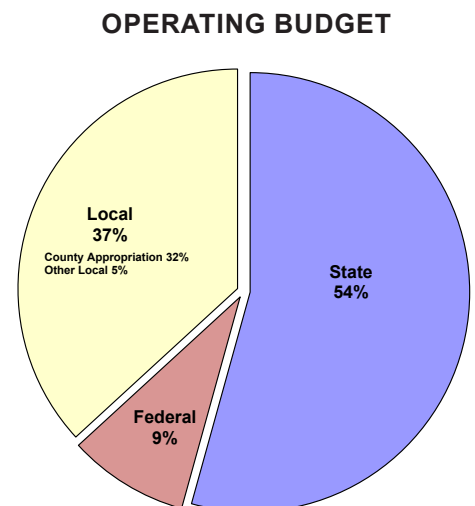
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

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

| TOTAL BUDGET FOR 2024-25 | | | |
|---|-------------------------|-------------|--|
| DAILY OPERATIONS | \$ 2,205,615,163 | 64% | |
| + Capital Outlay (vehicles and equipment) | \$ 1,198,258 | <1% | |
| EQUALS OPERATING BUDGET | \$ 2,206,813,421 | 64% | |
| + Building Program (provided by taxpayer bonds) | \$ 1,215,446,432 | 36% | |
| EQUALS TOTAL BUDGET | \$ 3,422,259,853 | 100% | |



| OPERATING BUDGET FOR 2024-25 | | | | |
|--|-------------------------|-------------|------------------|--|
| | Operating Budget | | Per Pupil Budget | |
| State | \$ 1,192,806,869 | 54% | \$ 7,434 | |
| County Appropriation | \$ 707,476,322 | 32% | \$ 3,949 | |
| Enterprise Funds | \$ 47,680,115 | 2% | \$ 297 | |
| Fund Balance Appropriation | \$ 32,396,095 | 1% | \$ 202 | |
| Other Local | \$ 23,401,714 | 1% | \$ 146 | |
| Local - Current Expense Non-Restricted | \$ 2,898,864 | <1% | \$ 16 | |
| Local | \$ 813,853,110 | 37% | \$ 4,610 | |
| Federal | \$ 200,153,442 | 9% | \$ 1,247 | |
| TOTAL | \$ 2,206,813,421 | 100% | \$ 13,291 | |

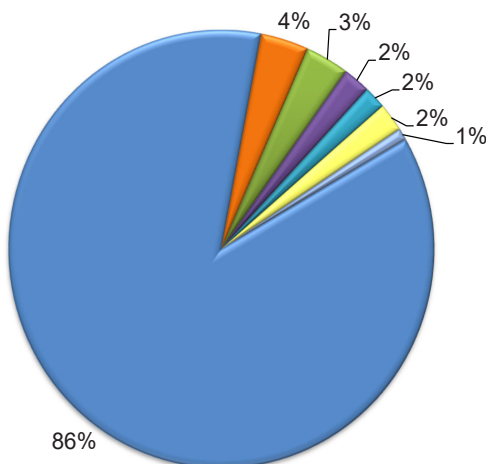


Budget at a Glance

| Where do funds come from? | | Where are funds spent? | |
|--|--------------------|--|-------------|
| State Sources 54% | \$1,192.8 m | The state budget pays for: | |
| State Public School Fund | | Salaries and Benefits | \$1,137.7 m |
| • Position Allotments | \$674.2 m | Purchased Services | \$31.2 m |
| • Categorical Allotments | \$237.8 m | Supplies and Materials | \$19.9 m |
| • Unallotted Categories (State covers actual cost or created from transfers.) | \$156.3 m | Capital Outlay | \$4.0 m |
| • Dollar Allotments | \$118.8 m | | |
| Other State Allocations for Current Operations | \$5.0 m | | |
| State Allocations Restricted to Capital Outlays | \$0.7 m | | |
| Local Sources 37% | \$813.9 m | The local budget pays for: | |
| Noncategorical (Most flexible sources. Unused funds roll to fund balance.) | | Salaries and Benefits | \$557.1 m |
| • County Appropriation (County appropriation is received 1/12 per month.) | \$707.5 m | Purchased Services | \$94.0 m |
| • Fund Balance Appropriation | \$32.4 m | Transfers to Charter Schools | \$72.8 m |
| • Investment Interest | | Supplies and Materials | \$48.4 m |
| • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) | \$9.6 m | Utilities | \$40.9 m |
| • Fines and Forfeitures | \$4.5 m | Capital Outlay | \$0.7 m |
| • Tuition and Parking Fees | \$2.9 m | Local salary supplement for all teachers and school-based administrators is included in salaries and benefits. | |
| • E-Rate | \$1.7 m | | |
| • Rebates | \$0.8 m | | |
| • Cellular Lease | \$0.3 m | | |
| • Disposition of Fixed Assets | \$0.1 m | | |
| Enterprise Funds (supported by outside fees) | | | |
| • Child Nutrition | \$26.0 m | | |
| • Community Schools | \$13.4 m | | |
| • Tuition Programs (Before/After School Care, Preschool, Project Enlightenment, Summer Immersion Program, and Summer School) | \$7.2 m | | |
| Local Grants/Contracts/Donations | \$7.2 m | | |
| Federal Sources 9% | \$200.1 m | The federal budget pays for: | |
| Federal Grants routed through NCDPI | \$114.6 m | Salaries and Benefits | \$110.1 m |
| Commodities (turkey, beef, cheese) | \$37.2 m | Purchased Services | \$59.5 m |
| Direct Federal Grants | \$23.4 m | Supplies and Materials | \$29.2 m |
| Medicaid | \$12.6 m | Capital Outlay | \$1.3 m |
| Federal Grants routed through NCDPI - COVID-19 | \$11.7 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: \$2,206,813,421



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

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

Budget at a Glance

OPERATING BUDGET

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

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

Operating Revenue

| | |
|-----------------|-------------------------|
| State Sources | \$ 1,192,806,869 |
| Local Sources | 813,853,110 |
| Federal Sources | 200,153,442 |
| Total | \$ 2,206,813,421 |

Operating Expenditures

| | | |
|------------------------------|-------------------------|-------------|
| Salaries and Benefits | \$ 1,804,925,472 | 82% |
| Purchased Services | 225,544,711 | 10% |
| Supplies and Materials | 97,496,918 | 4% |
| Capital Outlay | 6,060,624 | <1% |
| Transfers to Charter Schools | 72,785,696 | 3% |
| Total | \$ 2,206,813,421 | 100% |

STATE FUNDING

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

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

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

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

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

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

State Revenue

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

State Expenditures

54% of the Operating Budget

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

Budget at a Glance

LOCAL FUNDING

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

| Local Revenue | |
|------------------------------|-----------------------|
| County Appropriation | \$ 707,476,322 |
| Tuition and Fees | 22,402,892 |
| Child Nutrition Sales | 26,035,558 |
| Local Sources - Unrestricted | 13,596,646 |
| Local Sources - Restricted | 11,945,597 |
| Fund Balance Appropriated | 32,396,095 |
| Total | \$ 813,853,110 |

| Local Expenditures 37% of the Operating Budget | | |
|---|-----------------------|-------------|
| Salaries and Benefits | \$ 557,101,549 | 68% |
| Purchased Services | 134,843,376 | 17% |
| Supplies and Materials | 48,380,826 | 6% |
| Capital Outlay | 741,663 | <1% |
| Transfers to Charter Schools | 72,785,696 | 9% |
| Total | \$ 813,853,110 | 100% |

Multiple Enterprise Funds

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

Indirect Cost

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

Fines and Forfeitures

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

County Appropriation

The county appropriation is the largest local source of funding in the WCPSS budget. It supports 32 percent of the school system's operating budget. The WCPSS superintendent and the Wake County manager communicate regularly regarding the operating budget of the school system and county. The Wake County Board of Education requests county funding from the Wake County commissioners each year. County staff and commissioners evaluate the request from the school board and determine an approved appropriation for the subsequent year. The amount is typically different than the amount requested. The school board then must reconcile the difference by adjusting budget priorities. The Wake County Board of Education requests an increase of \$63.2 million for 2024-25 for a total county appropriation of \$707.5 million.

County Appropriation - COVID-19 Pandemic/Fiscal Transition

WCPSS received over \$475.9 million in one-time resources due to the COVID-19 pandemic. These resources provided support for the system to respond to the unique circumstances during this time. The proposed budget shifts \$16.4 million of recurring costs for behavioral health supports and building substitutes from one-time federal funding to local funding. There is \$4 million dollars remaining to complete the fiscal transition in 2025-26.

Priority Areas

The proposed budget invests \$26.7 million of local funds to increase employee compensation. The Board recommends pausing on adding resources for three priority areas in order to transition recurring base budget costs from one-time federal funding to local funding. The three priority areas are instructional support technicians, behavioral health supports, and maintenance and operations. The multi-year implementation for the priority areas will resume in 2025-26.

Budget at a Glance

| | 2023-24 | Proposed 2024-25 | Difference | Percent Increase |
|-------------------------------|------------------------------|------------------------------|-----------------------------|---------------------|
| County Appropriation | | | | |
| Current Expense - Recurring | \$ 643,317,101 | \$ 706,522,028 | \$ 63,204,927 | |
| Crossroads Lease | 945,215 | 954,294 | 9,079 | |
| | <u>\$ 644,262,316</u> | <u>\$ 707,476,322</u> | <u>\$ 63,214,006</u> | 10% |
| Student Membership | | | | |
| WCPSS | 159,995 | 160,445 | 450 | <1% |
| Charter Schools | 17,716 | 18,717 | 1,001 | 6% |
| | <u>177,711</u> | <u>179,162</u> | <u>1,451</u> | 1% |
| Allocation Per Student | \$ 3,625 | \$ 3,949 | \$ 324 | 9% |

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

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

| | |
|--|------------------------------|
| Tuition and Fees | \$ 69,946 |
| Child Nutrition | 1,025,081 |
| Local Unrestricted Revenues | (3,817,346) |
| Local Restricted Revenues | (3,600,886) |
| Positions Funded by Individual School Accounts | (788,323) |
| | <u>\$ (7,111,528)</u> |

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

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

Changes in local expenditures (page 17)

| | |
|--|-----------------------------|
| Employee Compensation | \$ 26,700,759 |
| Legislative Impact | 7,229,969 |
| New Schools and School Changes | 4,025,509 |
| Student Membership Changes | 533,764 |
| Program Continuity | 18,697,812 |
| Increasing Property Costs | 2,270,314 |
| Removal of Prior Year One-time Costs | (21,827,235) |
| Changes to Grants, Donations, and Fees | (49,030) |
| Grants, Donations, and Fees Ending | (228,282) |
| | <u>\$ 37,353,580</u> |

| | |
|--|------------------------------------|
| Equals change in county appropriation (page 48) | <u><u>\$ 63,214,006</u></u> |
|--|------------------------------------|

Budget at a Glance

FEDERAL FUNDING

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

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

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

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

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

| Federal Revenue | | Federal Expenditures 9% of the Operating Budget | | |
|---|-----------------------|--|----------------|------|
| Restricted Grants (Received through NCDPI) | \$ 114,581,187 | Salaries and Benefits | \$ 110,123,445 | 55% |
| Restricted Grants (Received through NCDPI) - COVID-19 | 11,708,916 | Purchased Services | 59,521,426 | 30% |
| Restricted Grants (Received Directly) | 36,046,645 | Supplies and Materials | 29,248,771 | 15% |
| USDA Grants | 37,250,210 | Capital Outlay | 1,259,800 | <1% |
| ROTC | 566,484 | Total | \$ 200,153,442 | 100% |
| Total | \$ 200,153,442 | | | |

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

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

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

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

Priority Areas

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



EMPLOYEE COMPENSATION

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

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

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

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

The 2024-25 proposed budget includes a state-legislated salary increase of 3 percent, an increase of \$3.1 million for locally funded master's and advanced degrees for new hires, and \$0.9 million for extra duty pay to maintain alignment with the A-0 teacher scale and continue the extra duty scale as a "living scale."

In addition, the proposed budget invests \$12.8 million of local funds to increase the locally funded salary supplement for certified staff and assistant principals by 4 percent, increase the non-certified salary schedule to a \$17.75 per hour minimum while continuing a 25 cent step differential and 40 cent grade differential with a minimum overall increase of 4 percent, and increase the bus driver salary schedule to a \$20 per hour minimum with a 25 cent step differential.

Priority Areas

INSTRUCTIONAL SUPPORT TECHNICIANS

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

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

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

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

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

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

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

Priority Areas

BEHAVIORAL HEALTH SUPPORTS

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

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

Student Dispositions and Well-being

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

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

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

Demonstrated Need: 2022-23 Data

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

School Physical Health 2022-23

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

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

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

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

Priority Areas

MAINTENANCE AND OPERATIONS FORMULA ALIGNMENT

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

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

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

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

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

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

Budget Development

BUDGET PROCESS

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

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

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

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

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

BUDGET ACTIVITIES IN 2023-24

| | |
|------------------------------|---|
| November 2023 | Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget. |
| December 2023 - January 2024 | Each area prepares funding requests and budget projections for the 2024-25 budget. |
| December 22, 2023 | Chief officers submit funding requests and budget projections for the 2024-25 budget. |
| February 2024 | Budget staff provide an unbalanced budget for the superintendent's review. |
| February 2024 - March 2024 | Superintendent and chiefs work sessions to balance the budget. |
| March 19, 2024 | Deliver the Superintendent's Proposed Budget to the Wake County Board of Education. |
| April 2024 | Wake County Board of Education work sessions and public hearing on the Superintendent's Proposed Budget. |
| May 7, 2024 | Wake County Board of Education work session and approval of their proposed budget. |
| May 15, 2024 | Deliver the Board of Education's Proposed Budget to the county commissioners. |

Potential Risks

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

Charter Schools

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

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

Child Nutrition Services

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

Funding in Arrears

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

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

Lapsed Salaries

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

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

Legislative Impact

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

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

Potential Risks

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

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

Projected Student Membership

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

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

Targeted Assistance

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

Transportation

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

Membership Data

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

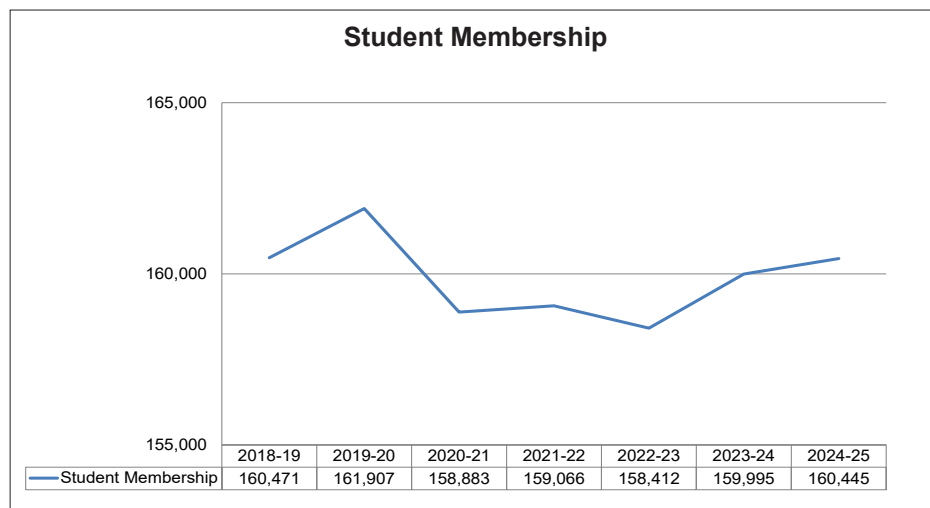
| K-12 Student Membership (2 nd month average daily membership) | | | | | | | |
|--|----------------|----------------|-----------------|-----------------|----------------|----------------|-------------------|
| Grade Level | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23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

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

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

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

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



School Data

2024-25

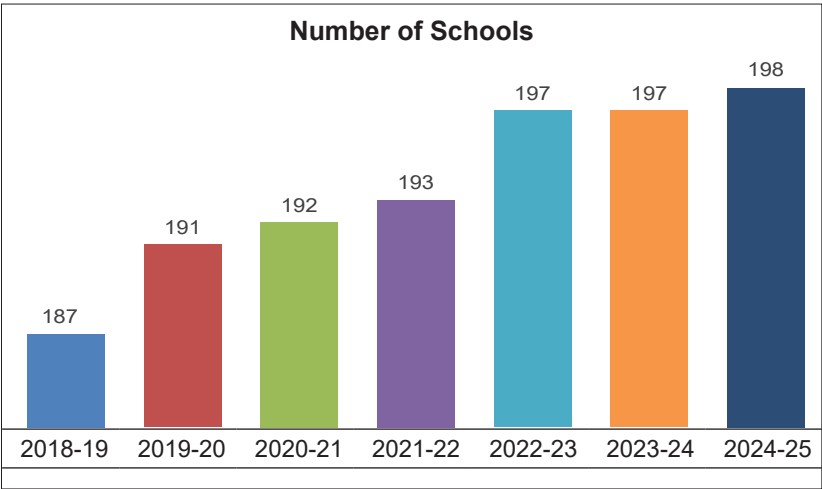
| New Schools and School Changes |
|---|
| 2024-25 |
| Woods Creek Elementary (year-round) |
| Pleasant Grove Elementary changing from traditional calendar to year-round calendar |

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

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

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

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



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

Per Pupil Comparison

There are 115 public school districts in NC, excluding charter and regional schools. WCPSS has the largest student membership in the state and serves 11.6 percent of the students in the 115 districts. Despite being the largest district, WCPSS ranks low, 114 out of 115 districts in per pupil expenditure of state funds and 106 out of 115 districts in expenditures of federal funds. The primary reason for this is the state provides additional funding to small county and low wealth districts. In addition, some of the funding formulas include a base allotment distributed to all districts regardless of size. Therefore, funding does not follow the student in terms of distribution of resources across the state.

WCPSS receives \$694 less than the average amount per student in state funds and \$619 less than the average amount per student in federal funds when comparing all 115 school districts. The ranking for local expenditures per student is better. WCPSS ranks 18 out of 115 districts in local spending per student.

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

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

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

The most recent data available for individual school district national comparisons by the US Census Bureau is data from the 2020-21 year. The chart below compares WCPSS to other districts of similar size across the country. WCPSS ranks low in terms of per pupil spending. Even though the cost of living may vary from state to state and district to district, this shows that Wake County taxpayers are paying less per student than other large districts across the country.

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

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

*This is the most recent national data available.

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

Operating Budget Changes by Category

| Category | State Sources | Local Sources | Federal Sources | Total |
|--|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| EMPLOYEE COMPENSATION Adjust employee compensation towards market competitive salaries | \$ 29,800,000 | \$ 26,700,759 | \$ - | \$ 56,500,759 |
| LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly | (597,000) | 7,229,969 | - | 6,632,969 |
| NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes | 852,466 | 4,025,509 | - | 4,877,975 |
| STUDENT MEMBERSHIP CHANGES Increase in student membership | 2,753,638 | 533,764 | - | 3,287,402 |
| SPECIAL EDUCATION SERVICES Costs for special needs students | 2,250,000 | - | 3,067,433 | 5,317,433 |
| PROGRAM CONTINUITY Provide the same level of service as prior year | - | 18,697,812 | (16,418,016) | 2,279,796 |
| INCREASING PROPERTY COSTS Increase costs due to higher rates | - | 2,270,314 | - | 2,270,314 |
| REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year | (8,820,014) | (21,827,235) | - | (30,647,249) |
| CRRSA - ESSER II Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020 includes ESSER II | - | - | (3,237,226) | (3,237,226) |
| ARP ACT - ESSER III American Rescue Plan (ARP) Act signed into law March 11, 2021 includes ESSER III | - | - | (62,003,258) | (62,003,258) |
| CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances | 4,480,688 | (49,030) | (12,057,540) | (7,625,882) |
| GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending | (1,573,301) | (228,282) | (1,285,806) | (3,087,389) |
| OPERATING BUDGET CHANGES | <u><u>\$ 29,146,477</u></u> | <u><u>\$ 37,353,580</u></u> | <u><u>\$(91,934,413)</u></u> | <u><u>\$ (25,434,356)</u></u> |

Summary of Funding Requests

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

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|----------------------|----------------------|-----------------|----------------------|
| EMPLOYEE COMPENSATION | | | | | |
| SYSTEMWIDE | | | | | |
| State-Legislated Salary Increase | 69 | \$ 29,800,000 | \$ 9,900,000 | \$ - | \$ 39,700,000 |
| Local Master's Pay for Teacher Hires | 70 | - | 3,100,000 | - | 3,100,000 |
| Locally Funded Salary Supplement Increase | 71 | | 7,600,000 | | 7,600,000 |
| Locally Funded Salary Increase - Non-Certified Personnel | 72 | | 4,100,000 | | 4,100,000 |
| Locally Funded Salary Increase - Bus Drivers | 73 | | 1,100,000 | | 1,100,000 |
| Extra Duty | 74 | - | 900,759 | - | 900,759 |
| | | \$ 29,800,000 | \$ 26,700,759 | \$ - | \$ 56,500,759 |
| LEGISLATIVE IMPACT | | | | | |
| SYSTEMWIDE | | | | | |
| Charter Schools | 75 | \$ - | \$ 8,953,969 | \$ - | \$ 8,953,969 |
| Employer Matching Rate Changes | 76 | (597,000) | (1,724,000) | - | (2,321,000) |
| | | \$ (597,000) | \$ 7,229,969 | \$ - | \$ 6,632,969 |
| NEW SCHOOLS AND SCHOOL CHANGES | | | | | |
| SCHOOLS | | | | | |
| School Calendar Change | 77 | \$ - | \$ 121,500 | \$ - | \$ 121,500 |
| School-Based Administrators | 78 | 157,609 | 127,729 | - | 285,338 |
| Building Substitute | 79 | - | 56,093 | - | 56,093 |
| Clerical Support | 80 | 91,903 | 90,070 | - | 181,973 |
| New Schools - Early Hires and Professional Learning | 81 | 221,258 | 572,959 | - | 794,217 |
| CHIEF OF SCHOOLS | | | | | |
| Wake Early College of Information and Biotechnologies | 82 | - | 69,084 | - | 69,084 |
| ACADEMICS | | | | | |
| Academically or Intellectually Gifted Teacher | 83 | 17,232 | 63,983 | - | 81,215 |
| Instructional Facilitator | 84 | - | 40,608 | - | 40,608 |
| Intervention Teacher | 85 | - | 75,149 | - | 75,149 |
| Program Enhancement Teachers | 86 | - | 207,253 | - | 207,253 |
| SPECIAL EDUCATION | | | | | |
| Special Education Teachers and Instructional Assistants | 87 | - | 532,348 | - | 532,348 |
| Speech-Language Pathologist | 88 | - | 87,693 | - | 87,693 |
| STUDENT SERVICES | | | | | |
| School Counselors | 89 | - | 187,839 | - | 187,839 |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|-------------------|---------------------|-----------------|---------------------|
| School Psychologist | 90 | \$ - | \$ 49,800 | \$ - | \$ 49,800 |
| School Social Worker | 91 | - | 45,691 | - | 45,691 |
| CHILD NUTRITION | | | | | |
| Child Nutrition Services Positions | 92 | - | 172,436 | - | 172,436 |
| TRANSPORTATION | | | | | |
| Bus Drivers | 93 | 364,464 | 2,352 | - | 366,816 |
| MAINTENANCE AND OPERATIONS | | | | | |
| Maintenance Square Footage, Ground Acreage, Custodial, and Utilities | 94 | - | 1,377,417 | - | 1,377,417 |
| ADMINISTRATIVE SERVICES | | | | | |
| Property Insurance | 95 | - | 35,000 | - | 35,000 |
| HUMAN RESOURCES | | | | | |
| Extra Duty - New School | 96 | - | 34,635 | - | 34,635 |
| TECHNOLOGY | | | | | |
| School Library Media Coordinator | 97 | - | 75,870 | - | 75,870 |
| | | <u>\$ 852,466</u> | <u>\$ 4,025,509</u> | <u>\$ -</u> | <u>\$ 4,877,975</u> |

STUDENT MEMBERSHIP CHANGES

SCHOOLS

| | | | | | |
|--|-----|--------------|------------|------|--------------|
| Teachers - Regular Classroom | 98 | \$ 1,504,189 | \$ 243,644 | \$ - | \$ 1,747,833 |
| Instructional Assistants - Regular Classroom | 99 | 134,038 | 1,008 | - | 135,046 |
| Instructional Supplies | 100 | 8,299 | 76,468 | - | 84,767 |

ACADEMICS

| | | | | | |
|--|-----|---------------------|-------------------|-------------|---------------------|
| Career Technical Education (CTE) - Program Support Funds | 101 | (17,089) | - | - | (17,089) |
| Driver Education State Funding | 102 | (191,318) | - | - | (191,318) |
| Limited English Proficiency (LEP) Teachers | 103 | 1,307,209 | 212,644 | - | 1,519,853 |
| Textbooks and Digital Resources - State Funds | 104 | 8,310 | - | - | 8,310 |
| | | <u>\$ 2,753,638</u> | <u>\$ 533,764</u> | <u>\$ -</u> | <u>\$ 3,287,402</u> |

SPECIAL EDUCATION SERVICES

SPECIAL EDUCATION

| | | | | | |
|--|-----|------|------|------------|------------|
| Occupational Therapists | 105 | \$ - | \$ - | \$ 819,934 | \$ 819,934 |
| Physical Therapists | 106 | - | - | 463,592 | 463,592 |
| Speech-Language Pathologists | 107 | - | - | 213,145 | 213,145 |
| Special Education Instructional Assistants | 108 | - | - | 1,570,762 | 1,570,762 |

TRANSPORTATION

| | | | | | |
|---|-----|---------------------|-------------|---------------------|---------------------|
| Exceptional Children (EC) Contract Transportation | 109 | 2,250,000 | - | - | 2,250,000 |
| | | <u>\$ 2,250,000</u> | <u>\$ -</u> | <u>\$ 3,067,433</u> | <u>\$ 5,317,433</u> |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|-----------------------|------------------------|------------------------|------------------------|
| PROGRAM CONTINUITY | | | | | |
| SCHOOLS | | | | | |
| Building Substitutes | 110 | \$ - | \$ 5,959,277 | \$ (5,959,277) | \$ - |
| Flag Football | 111 | - | 138,000 | - | 138,000 |
| Local Salaries and Benefits Due to Increased Fill Rates and Additional Restart Schools | 112 | - | 1,150,000 | - | 1,150,000 |
| CHIEF OF SCHOOLS | | | | | |
| Early College Programming | 113 | - | 750,000 | - | 750,000 |
| Wendell Magnet Middle and East Wake Magnet High | 114 | - | 241,796 | - | 241,796 |
| STUDENT SERVICES | | | | | |
| Behavioral Health Supports | 115 | - | 10,458,739 | (10,458,739) | - |
| | | <u>\$ -</u> | <u>\$ 18,697,812</u> | <u>\$ (16,418,016)</u> | <u>\$ 2,279,796</u> |
| INCREASING PROPERTY COSTS | | | | | |
| ADMINISTRATIVE SERVICES | | | | | |
| Property and Casualty Insurance Premiums | 117 | \$ - | \$ 1,663,000 | \$ - | \$ 1,663,000 |
| FACILITIES | | | | | |
| Real Estate Leases | 118 | - | 222,924 | - | 222,924 |
| Real Estate Leases: Crossroads I, II, and III | 119 | - | 275,666 | - | 275,666 |
| TECHNOLOGY | | | | | |
| Annual Uplift Fees Associated with Ongoing Renewals | 120 | - | 108,724 | - | 108,724 |
| | | <u>\$ -</u> | <u>\$ 2,270,314</u> | <u>\$ -</u> | <u>\$ 2,270,314</u> |
| REMOVAL OF PRIOR YEAR ONE-TIME COSTS | | | | | |
| SYSTEMWIDE | | | | | |
| One-Time Costs in 2023-24 | 121 | \$ - | \$ (21,827,235) | \$ - | \$ (21,827,235) |
| Instructional Supplies - One-Time Allotment | 124 | (1,149,949) | - | - | (1,149,949) |
| Textbooks and Digital Resources State Carryover Funds | 125 | (7,670,065) | - | - | (7,670,065) |
| | | <u>\$ (8,820,014)</u> | <u>\$ (21,827,235)</u> | <u>\$ -</u> | <u>\$ (30,647,249)</u> |
| CRRSA - ESSER II | | | | | |
| ACADEMIC ADVANCEMENT | | | | | |
| ESSER II - Instructional Support Contract | 126 | \$ - | \$ - | \$ (321,450) | \$ (321,450) |
| ESSER II - Learning Loss Funding | 127 | - | - | (1,562,805) | (1,562,805) |
| ESSER II - Summer Career Accelerator Program | 128 | - | - | (1,021,173) | (1,021,173) |
| ESSER II - Supplemental - K-12 Emergency Relief Fund | 129 | - | - | (331,798) | (331,798) |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (3,237,226)</u> | <u>\$ (3,237,226)</u> |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|---------------|---------------|-----------------------|-----------------------|
| ARPA CT - ESSER III | | | | | |
| CHIEF OF SCHOOLS | | | | | |
| ESSER III - Educational and Competitive After-School Robotics Grant Program | 130 | \$ - | \$ - | \$ (7,470) | \$ (7,470) |
| ACADEMIC ADVANCEMENT | | | | | |
| ESSER III - Career and Technical Education - Hospitality | 131 | - | - | (1,796) | (1,796) |
| ESSER III - Cyberbullying and Suicide Prevention Grants | 132 | - | - | (902,119) | (902,119) |
| ESSER III - District and Regional Support School Improvement/Leadership Grants | 133 | - | - | (52,533) | (52,533) |
| ESSER III - Grants for Identification and Location of Missing Students | 134 | | | (353,625) | (353,625) |
| ESSER III - Homeless II | 135 | - | - | (921,636) | (921,636) |
| ESSER III - IDEA 611 Grants to States | 136 | - | - | (1,364,747) | (1,364,747) |
| ESSER III - IDEA Preschool Grants | 137 | - | - | (51,672) | (51,672) |
| ESSER III - K-12 Emergency Relief Fund | 138 | - | - | (56,763,499) | (56,763,499) |
| ESSER III - Math Enrichment Programs | 139 | - | - | (677,995) | (677,995) |
| ESSER III - School Psychologist Grant | 140 | - | - | (7,816) | (7,816) |
| ESSER III - STEM Pilot Program | 141 | - | - | (48) | (48) |
| ESSER III - Summer Career Accelerator Program | 142 | - | - | (204,078) | (204,078) |
| HUMAN RESOURCES | | | | | |
| ESSER III - NBPTS Certification Fee Reimbursement Program | 143 | - | - | (27,356) | (27,356) |
| ESSER III - Principal Retention Supplements | 144 | - | - | (145,805) | (145,805) |
| TECHNOLOGY | | | | | |
| ESSER III - Gaggie Grants | 145 | - | - | (521,063) | (521,063) |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$(62,003,258)</u> | <u>\$(62,003,258)</u> |
| CHANGES TO GRANTS, DONATIONS, AND FEES | | | | | |
| SCHOOLS | | | | | |
| Cargill Global Partnership Fund | 146 | \$ - | \$ (2,670) | \$ - | \$ (2,670) |
| Hendrick Get Set Go Grant | 147 | - | (5,254) | - | (5,254) |
| CHIEF OF SCHOOLS | | | | | |
| Burroughs Wellcome Fund - Student Science Enrichment Program Grants | 148 | - | (22,801) | - | (22,801) |
| MSAP Project Elevate | 149 | - | - | (2,341,057) | (2,341,057) |
| MSAP Project Nexus | 150 | - | - | (1,020,252) | (1,020,252) |
| MSAP Synergy 2022 | 151 | - | - | (1,810,177) | (1,810,177) |
| ACADEMIC ADVANCEMENT | | | | | |
| Title II - Supporting Effective Instruction | 152 | - | - | (396,948) | (396,948) |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|---------------------|--------------------|------------------------|-----------------------|
| ACADEMICS | | | | | |
| ESEA Title I - Basic Program | 153 | \$ - | \$ - | \$ (1,317,576) | \$ (1,317,576) |
| ESEA Title I - School Improvement | 154 | - | - | (193,213) | (193,213) |
| ESEA Title IV - Student Support and Academic Enrichment (Part A) | 155 | - | - | (111,588) | (111,588) |
| Triangle Community Foundation | 156 | - | (49,394) | - | (49,394) |
| SPECIAL EDUCATION | | | | | |
| IDEA - Early Intervening Services | 157 | - | - | (148,422) | (148,422) |
| IDEA - Targeted Assistance for Preschool Federal Grant | 158 | - | - | (22,789) | (22,789) |
| IDEA Title VI-B Handicapped | 159 | - | - | (4,307,799) | (4,307,799) |
| IDEA Title VI-B - Preschool Handicapped | 160 | - | - | (33,830) | (33,830) |
| IDEA VI-B Special Needs Targeted Assistance | 161 | - | - | (26,544) | (26,544) |
| Medicaid Direct Services Reimbursement Program | 162 | - | - | (4,446,621) | (4,446,621) |
| STUDENT SERVICES | | | | | |
| ARPA Community Grant Program | 163 | - | - | (170,448) | (170,448) |
| Medicaid Administrative Outreach Program | 164 | - | - | (174,224) | (174,224) |
| NC Pre-K | 165 | - | (67,342) | - | (67,342) |
| Project Enlightenment - Self Support | 166 | - | (65,385) | - | (65,385) |
| COMMUNICATIONS | | | | | |
| Community Schools | 167 | - | 175,860 | - | 175,860 |
| CHILD NUTRITION | | | | | |
| Child Nutrition Services (CNS) | 168 | 14,455 | 948,441 | (12,008) | 950,888 |
| HUMAN RESOURCES | | | | | |
| Assistant Principal Intern - MSA Students | 169 | - | (80,633) | - | (80,633) |
| Verification Rebate Program | 170 | - | (4,854) | - | (4,854) |
| Teacher and School Leaders (TSL) Grant | 171 | - | - | 4,475,956 | 4,475,956 |
| TECHNOLOGY | | | | | |
| E-Rate | 172 | - | (874,998) | - | (874,998) |
| School Connectivity | 173 | 5,502,825 | - | - | 5,502,825 |
| School Technology Fund | 174 | (1,036,592) | - | - | (1,036,592) |
| | | <u>\$ 4,480,688</u> | <u>\$ (49,030)</u> | <u>\$ (12,057,540)</u> | <u>\$ (7,625,882)</u> |
| GRANTS, DONATIONS, AND FEES ENDING | | | | | |
| SYSTEMWIDE | | | | | |
| Donations - General Operations | 175 | \$ - | \$ (52,298) | \$ - | \$ (52,298) |
| SCHOOLS | | | | | |
| AstraZeneca ACT on Health Equity | 175 | - | (25,000) | - | (25,000) |
| James and Devon Brown Charitable Fund | 175 | - | (7,387) | - | (7,387) |
| CHIEF OF SCHOOLS | | | | | |
| CIU Confucius Classroom | 175 | - | (21,022) | - | (21,022) |
| MSAP Cornerstone 2017 | 175 | - | - | (278,227) | (278,227) |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|---|------|-----------------------|----------------------|------------------------|------------------------|
| ACADEMICS | | | | | |
| Barnhill Family Foundation Ready4K | 175 | \$ - | \$ (10,000) | \$ - | \$ (10,000) |
| Carolina Panthers Charities | 175 | - | (47,500) | - | (47,500) |
| College Board - AP Summer Institute Scholarships | 175 | - | (1,259) | - | (1,259) |
| State Capital Infrastructure Fund (SCIF) | 175 | (459,817) | - | - | (459,817) |
| United Way Changing Generations/ Pathways to Progress | 175 | - | (13,392) | - | (13,392) |
| SPECIAL EDUCATION | | | | | |
| Children with Disabilities - Risk Pool | 175 | - | - | (400,608) | (400,608) |
| STUDENT SERVICES | | | | | |
| John Rex Endowment SEFEL Expansion Grant | 175 | - | (26,775) | - | (26,775) |
| CHIEF OF STAFF AND STRATEGIC PLANNING | | | | | |
| Advanced Teaching Roles | 175 | (1,113,484) | - | - | (1,113,484) |
| Jeanes Fellows Program | 175 | - | (5,210) | - | (5,210) |
| Teaching Tolerance Educator Grant | 175 | - | (10,000) | - | (10,000) |
| CHILD NUTRITION | | | | | |
| COVID-19 Food Donation | 175 | - | (7,726) | - | (7,726) |
| Local Foods for Schools | 175 | - | - | (591,835) | (591,835) |
| No Kid Hungry | 175 | - | (713) | - | (713) |
| School Nutrition Equipment | 175 | - | - | (15,136) | (15,136) |
| | | <u>\$ (1,573,301)</u> | <u>\$ (228,282)</u> | <u>\$ (1,285,806)</u> | <u>\$ (3,087,389)</u> |
| OPERATING BUDGET | | | | | |
| OPERATING BUDGET ADJUSTMENTS | | <u>\$ 29,146,477</u> | <u>\$ 37,353,580</u> | <u>\$ (91,934,413)</u> | <u>\$ (25,434,356)</u> |
| CAPITAL BUILDING PROGRAM | | | | | |
| CAPITAL BUILDING PROGRAM | 176 | \$ - | \$ 30,574,018 | \$ - | \$ 30,574,018 |
| TOTAL BUDGET | | | | | |
| TOTAL BUDGET ADJUSTMENTS | | <u>\$ 29,146,477</u> | <u>\$ 67,927,598</u> | <u>\$ (91,934,413)</u> | <u>\$ 5,139,662</u> |

**2024-
2025**

Organization

Board of Education

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

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

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



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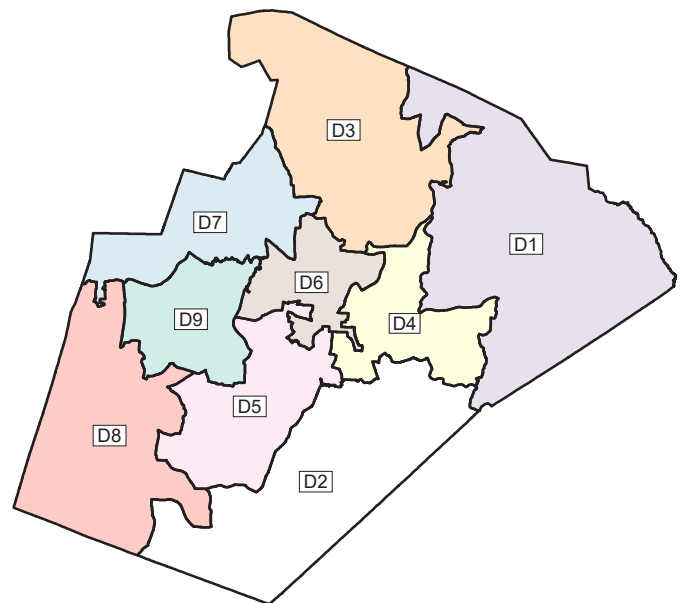


Lindsay Mahaffey
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Tyler Swanson
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Board of Education District Map



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

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

Board's 2024 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:

Providing competitive salaries and benefits for all employees, including advanced degree pay and retiree health coverage, and preventing salary compression by ensuring continuous step increases for all years, including veteran teachers.

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.

CONTINUED GROWTH OF THE TEACHING FELLOWS PROGRAM

WHY?

The Teaching Fellows Program is a proven tactic to recruit new teachers to the profession. Expanding the program to more HBCUs creates pathways 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.

EXPANSION OF LATERAL ENTRY OPPORTUNITIES

WHY?

Allowing school districts more flexibility and innovation in alternative teacher licensing and certification can help manage staffing shortages.

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?

Students burdened by a barrage of social, emotional, and mental health issues need support to access learning. We need to bring the state closer to the recommended ratios for school counselors, psychologists, social workers, and nurses to improve student well-being, support student behavior, and improve academic performance.

INCREASE SCHOOL SAFETY FUNDING

WHY?

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

SUPPORT GUN SAFETY LEGISLATION

WHY?

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



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

Board's 2024 Legislative Agenda

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

STUDENT OUTCOMES

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

REFORM FUNDING FOR ACADEMICALLY AND INTELLECTUALLY GIFTED STUDENTS

WHY?

Examining the formula for AIG staffing and funding ratios will allow all gifted students to be identified, have their gifts nurtured, and ultimately excel in their intellectual and academic pursuits.

FUND LEARNING OPPORTUNITIES OUTSIDE OF THE CLASSROOM

WHY?

Students need additional instruction and support to recover from the interrupted learning of the pandemic. Flexible state funding for schools will provide summer learning and high dosage tutoring.

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.

GOVERNANCE AND ACCOUNTABILITY

We ask lawmakers to support legislation that provides public schools with effective governance to best serve students.

GRANT NCDPI FAST TRACK AUTHORITY

WHY?

Providing NCDPI with fast track authority to review and modify plans for Comprehensive Innovative High Schools when there is a crisis can prevent potential school closures and ensure more stability for students.

IMPROVE K-12 ACCOUNTABILITY SYSTEM

WHY?

Modifying the state's calculation of school performance grades, such as changes recommended by NCDPI to include additional factors measuring growth, graduation rates, and career credentials, will help accurately measure student readiness, identify challenges, and provide more uniform comparison to other states that give more weight to growth and improvement.



WCPSS Core Beliefs

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

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

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

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

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

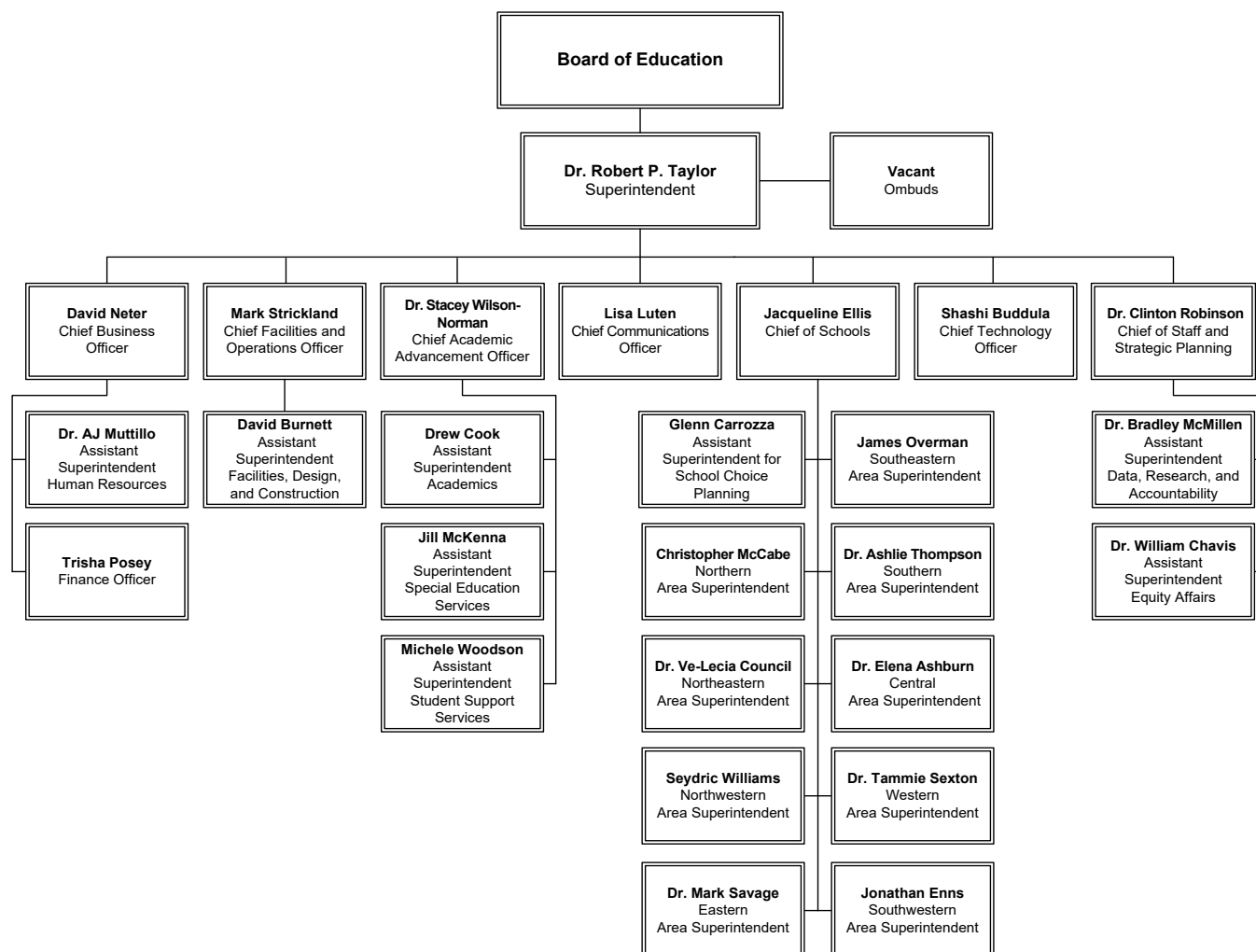
#5 The Board of Education, superintendent, and all staff value a diverse school community that is inviting, respectful, inclusive, flexible, and supportive.

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

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

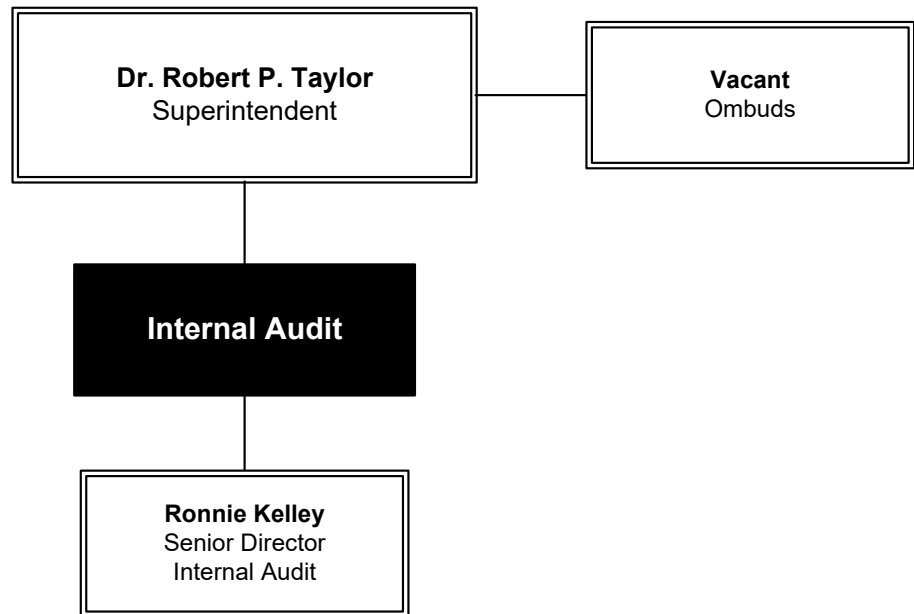
Organization Charts

BOARD OF EDUCATION

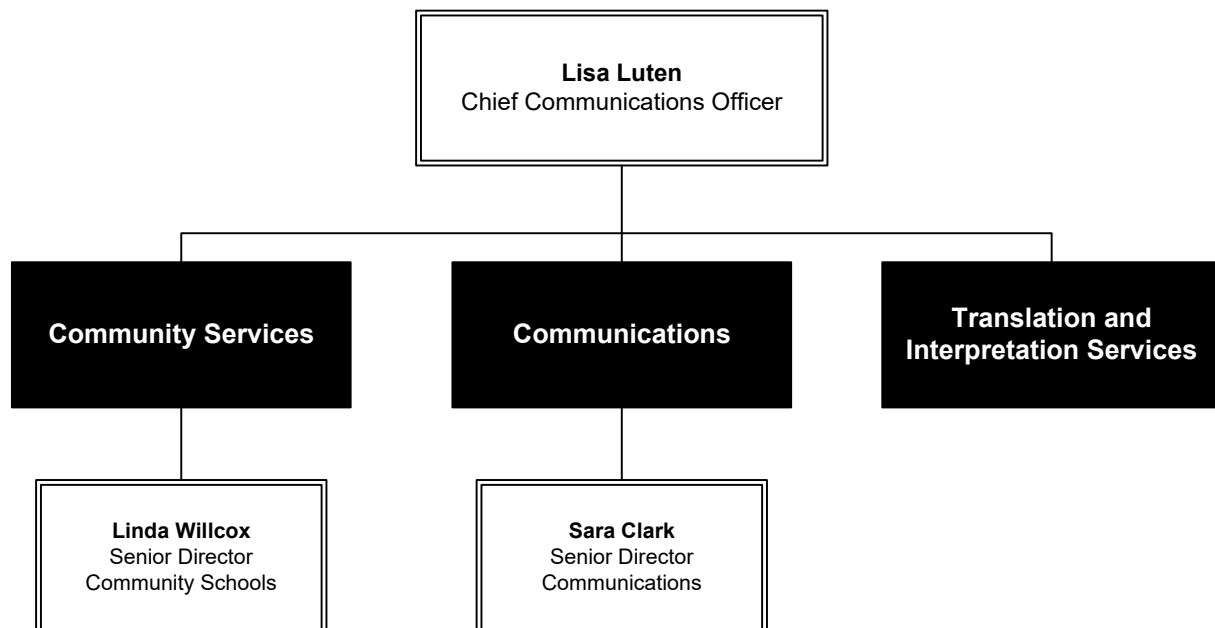


Organization Charts

SUPERINTENDENT'S OFFICE

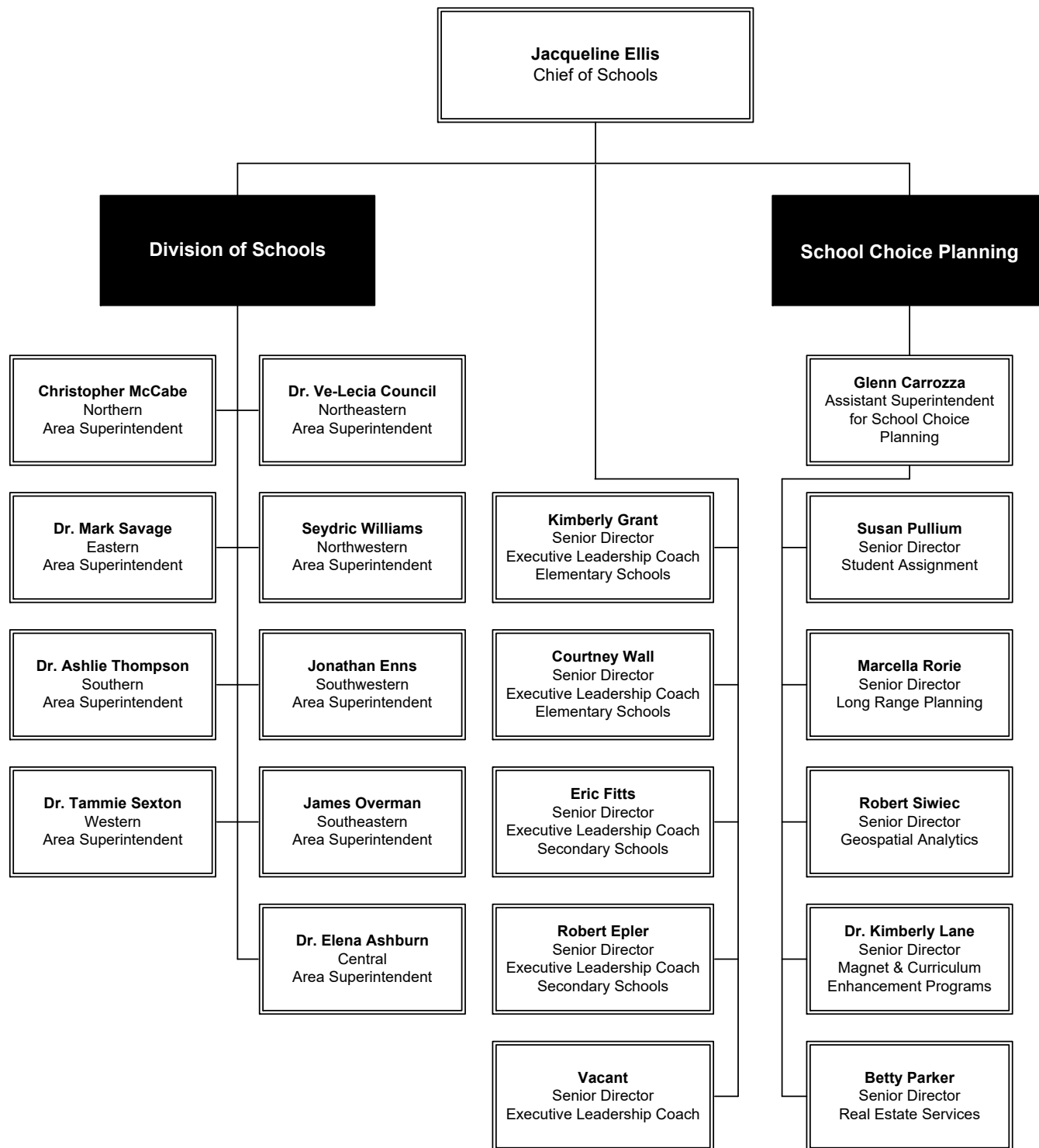


COMMUNICATIONS



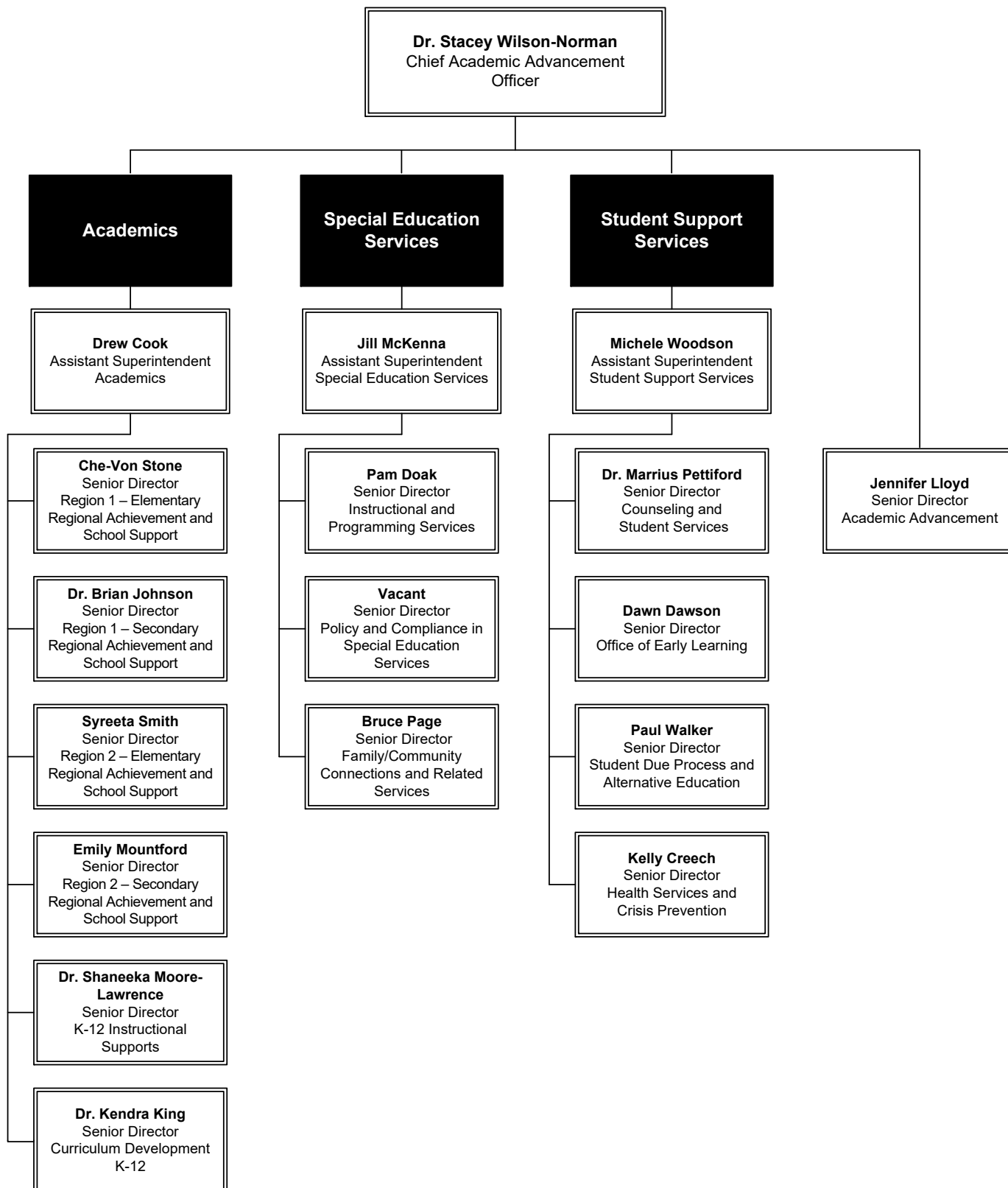
Organization Charts

CHIEF OF SCHOOLS



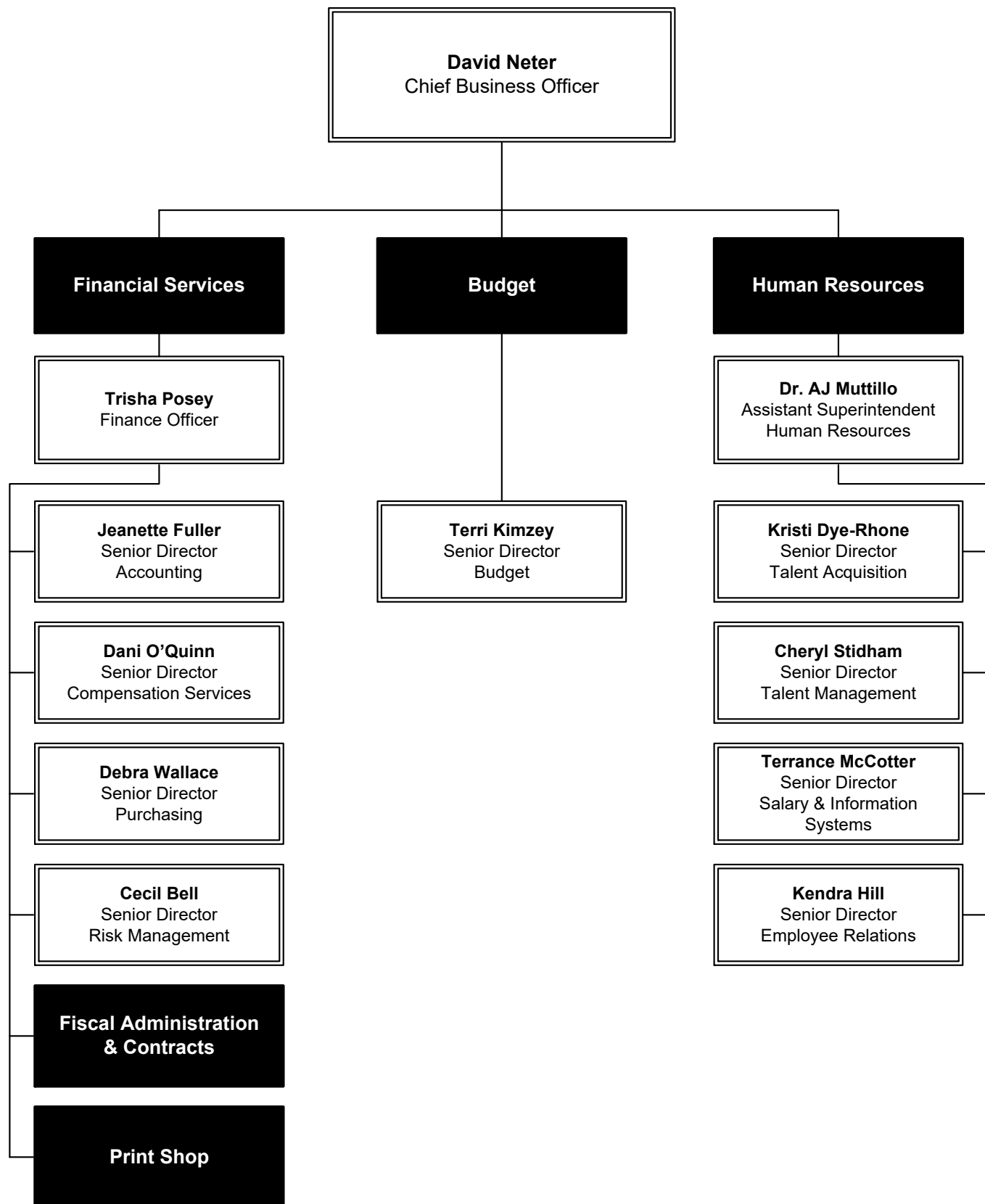
Organization Charts

ACADEMIC ADVANCEMENT



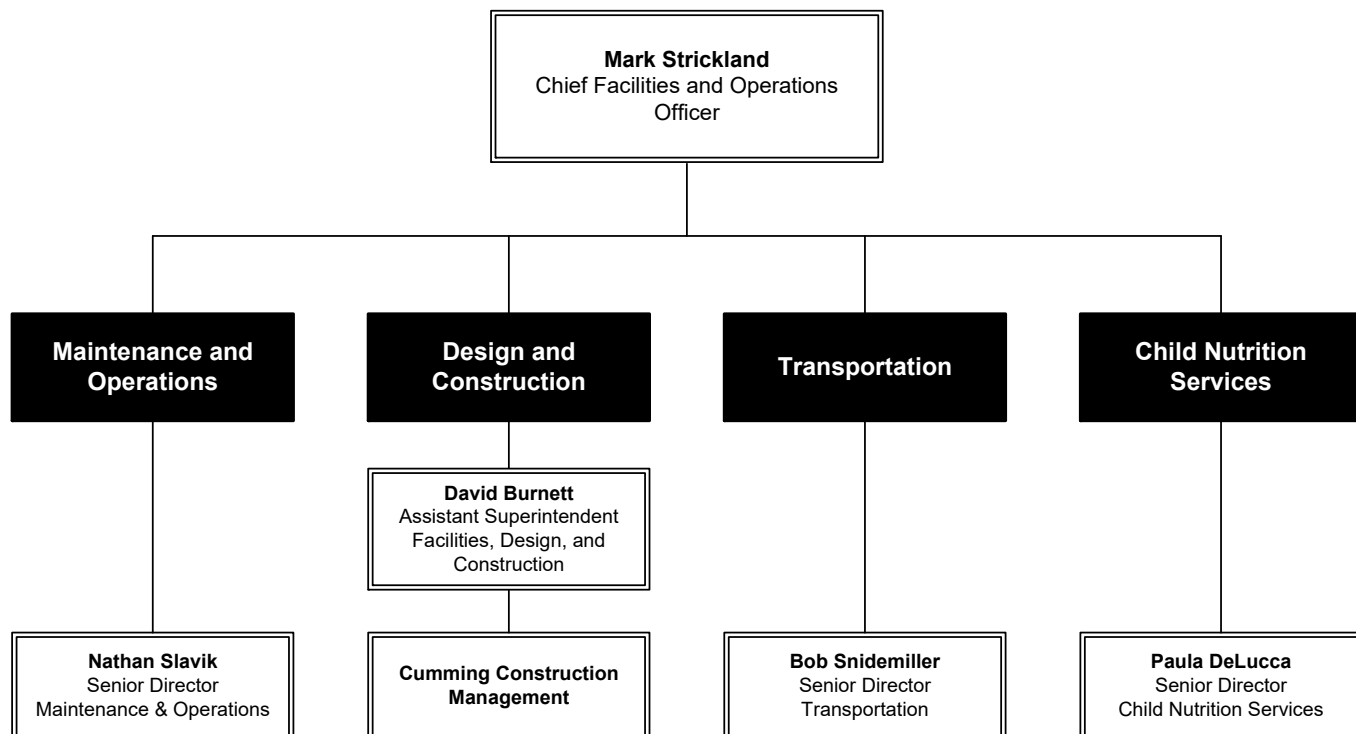
Organization Charts

ADMINISTRATIVE SERVICES

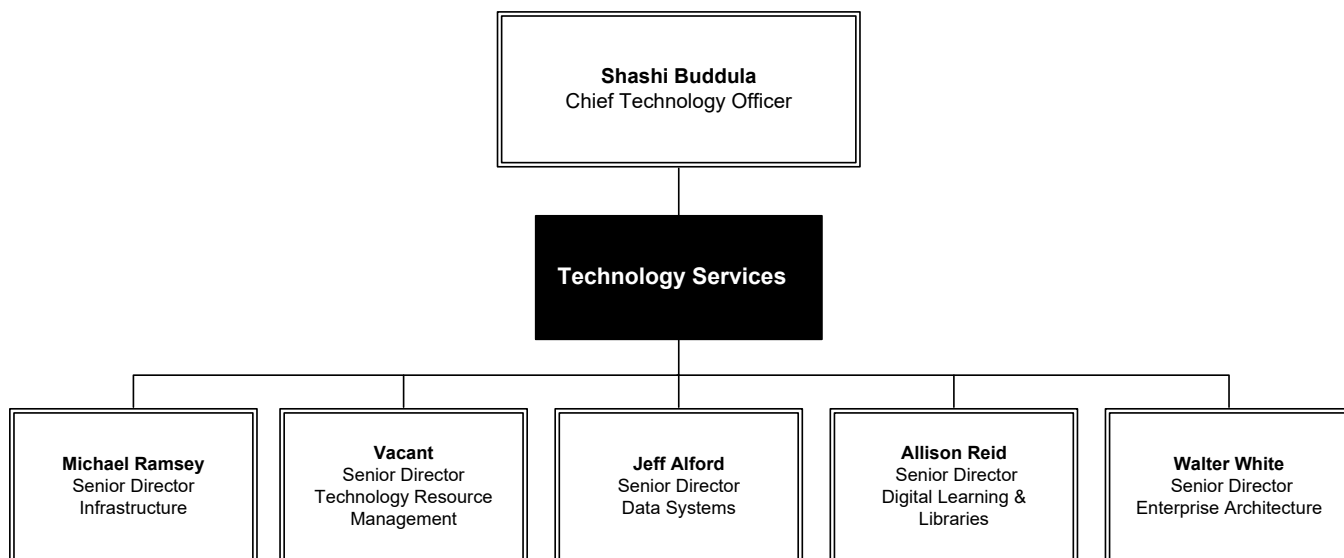


Organization Charts

FACILITIES AND OPERATIONS

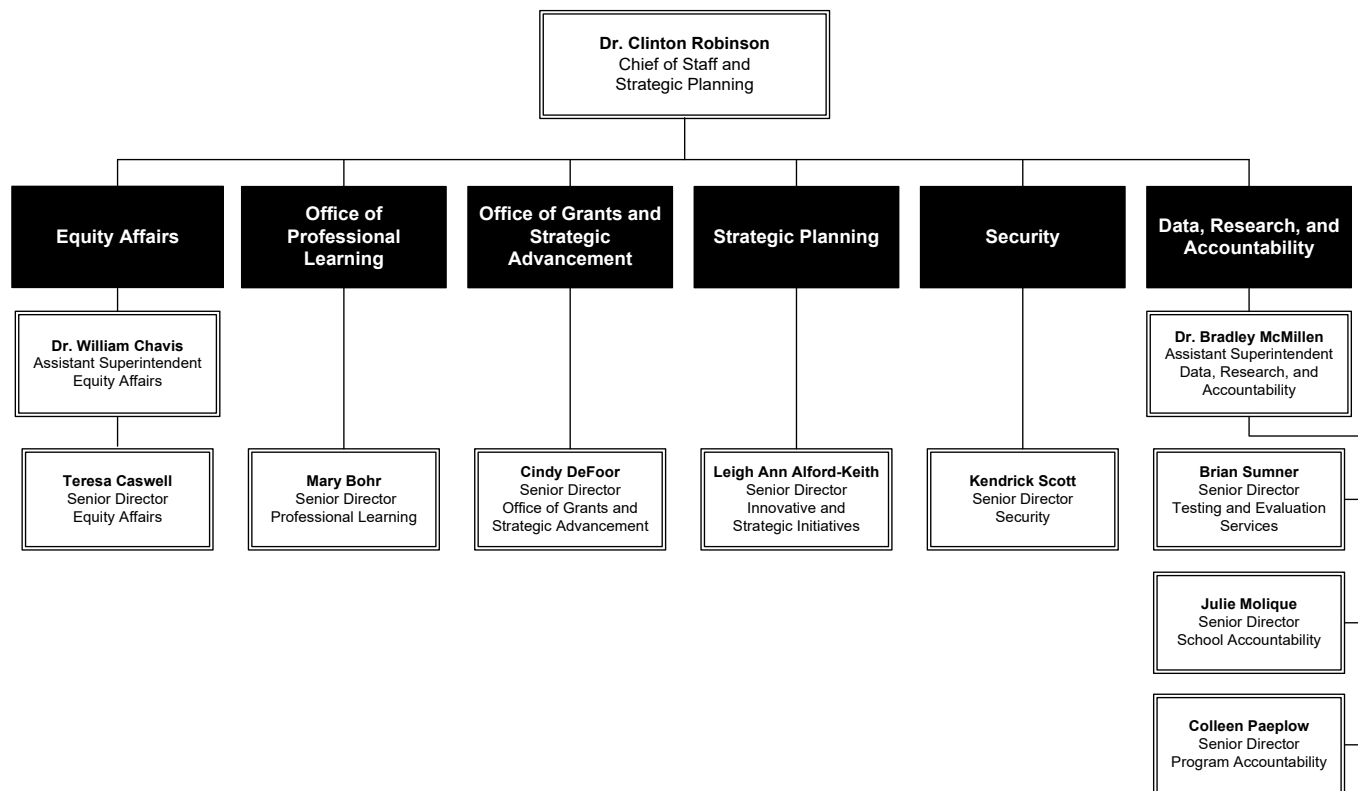


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

WCPSS has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2023. An unmodified audit indicates that, in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

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

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

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

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

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

| | 2022-23 | 2023-24 | 2024-25 |
|---|----------------------|----------------------|----------------------|
| <u>CURRENT EXPENSE</u> | | | |
| Appropriated July 1 | \$ 27,926,893 | \$ 29,075,624 | \$ 32,396,095 |
| Additional Appropriations | 15,079,574 | 19,305,084 | - |
| Current Expense Appropriated Fund Balance | \$ 43,006,467 | \$ 48,380,708 | \$ 32,396,095 |
| <i>Unassigned Current Expense Fund Balance</i> | \$ 52,559,429 | | |
| <u>CAPITAL OUTLAY</u> | | | |
| Appropriated July 1 | \$ 47,321 | \$ - | \$ - |
| Additional Appropriations | 587,573 | 2,764,285 | - |
| Capital Outlay Appropriated Fund Balance | \$ 634,894 | \$ 2,764,285 | \$ - |
| <i>Assigned for Capital Expenditures Fund Balance</i> | \$ 3,037,162 | | |
| <u>TOTAL</u> | | | |
| Appropriated July 1 | \$ 27,974,214 | \$ 29,075,624 | \$ 32,396,095 |
| Additional Appropriations | 15,667,147 | 22,069,369 | - |
| TOTAL APPROPRIATED | \$ 43,641,361 | \$ 51,144,993 | \$ 32,396,095 |
| <i>Unassigned and Assigned for Capital Expenditures Fund Balance</i> | \$ 55,596,591 | | |
| <u>TOTAL</u> | | | |
| County Appropriation | \$ 594,253,045 | \$ 644,262,316 | \$ 707,476,322 |
| Percent Increase | 9% | 8% | 10% |
| <i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i> | 9% | | |

**2024-
2025**

Financial

Revenues

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

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|--|-------------------------|-------------------------------|-----------------------|---------------|
| Unallotted (NCDPI covers actual cost or created from transfers) | | | | |
| Restart Schools and Renewal School System | \$ 119,837,895 | \$ 119,837,895 | \$ - | |
| Dollars for Certified Personnel Conversions | 24,435,959 | 25,069,400 | 633,441 | |
| Non-Contributory Employee Benefits | 11,298,660 | 11,298,660 | - | |
| Highly Qualified NC Teaching Graduate | 78,540 | 78,540 | - | |
| NBPTS Educational Leave | 22,821 | 22,821 | - | |
| Subtotal Unallotted | \$ 155,673,875 | \$ 156,307,316 | \$ 633,441 | <1% |
| Subtotal State Public School Fund | \$ 1,155,935,044 | \$ 1,187,072,257 | \$ 31,137,213 | 3% |
| Other State Allocations for Current Operations | | | | |
| Textbook and Digital Resources | \$ 6,538,422 | \$ 4,993,048 | \$ (1,545,374) | |
| Professional Leave Paid by Outside Agencies | 2,932 | 2,932 | - | |
| State Capital Infrastructure Fund (SCIF) | 459,817 | - | (459,817) | |
| Subtotal Other State Allocations for Current Operations | \$ 7,001,171 | \$ 4,995,980 | \$ (2,005,191) | (29%) |
| State Allocations Restricted to Capital Outlays | | | | |
| LEA Financed Purchase of Replacement School Buses | \$ 688,632 | \$ 688,632 | \$ - | |
| Subtotal State Allocations Restricted to Capital Outlays | \$ 688,632 | \$ 688,632 | \$ - | 0% |
| State Reimbursement - Reduced Priced Breakfast | | | | |
| Child Nutrition - Breakfast Reimbursement | \$ 35,545 | \$ 50,000 | \$ 14,455 | |
| Subtotal State Reimbursement - Reduced Priced Breakfast | \$ 35,545 | \$ 50,000 | \$ 14,455 | 41% |
| TOTAL - STATE SOURCES | \$ 1,163,660,392 | \$ 1,192,806,869 | \$ 29,146,477 | 3% |
| COUNTY APPROPRIATION | | | | |
| County Appropriation - Operating Budget | \$ 643,317,101 | \$ 706,522,028 | \$ 63,204,927 | |
| County Funds for Crossroads Lease | 945,215 | 954,294 | 9,079 | |
| TOTAL - COUNTY APPROPRIATION | \$ 644,262,316 | \$ 707,476,322 | \$ 63,214,006 | 10% |

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|--|----------------------|-------------------------------|-----------------------|---------------|
| OTHER LOCAL SOURCES | | | | |
| Tuition and Fees | | | | |
| Community Schools | \$ 13,271,486 | \$ 13,447,346 | \$ 175,860 | |
| Before and After School Care | 6,433,496 | 6,392,967 | (40,529) | |
| Parking Fees | 1,709,287 | 1,709,287 | - | |
| Preschool | 546,664 | 546,664 | - | |
| Project Enlightenment - Self Support | 193,601 | 128,216 | (65,385) | |
| Summer Immersion Program | 78,145 | 78,145 | - | |
| Summer School Tuition | 42,899 | 42,899 | - | |
| Regular Tuition | 34,868 | 34,868 | - | |
| Print Shop | 22,500 | 22,500 | - | |
| Subtotal Tuition and Fees | \$ 22,332,946 | \$ 22,402,892 | \$ 69,946 | <1% |
| Sales Revenues - Child Nutrition | | | | |
| Lunch Full Pay | \$ 14,156,316 | \$ 15,285,558 | \$ 1,129,242 | |
| Supplemental Sales | 8,000,000 | 8,000,000 | - | |
| Breakfast Full Pay | 1,968,267 | 1,500,000 | (468,267) | |
| Catered Lunches | 120,000 | 380,000 | 260,000 | |
| Lunch Reduced | 350,000 | 350,000 | - | |
| Catered Supplements | 300,000 | 200,000 | (100,000) | |
| Suppers and Banquets | 71,138 | 150,000 | 78,862 | |
| Catered Breakfast | 25,256 | 150,000 | 124,744 | |
| Sales - Other | 19,500 | 20,000 | 500 | |
| Subtotal Sales Revenues - Child Nutrition | \$ 25,010,477 | \$ 26,035,558 | \$ 1,025,081 | 4% |
| Unrestricted | | | | |
| Interest Earned on Investments | \$ 9,484,812 | \$ 9,554,812 | \$ 70,000 | |
| Fines and Forfeitures | 5,828,688 | 2,876,364 | (2,952,324) | |
| E-Rate | 1,629,236 | 754,238 | (874,998) | |
| Rebates | 300,000 | 300,000 | - | |
| Donations - Principal/Teacher of the Year | 86,232 | 86,232 | - | |
| Donations - General Operations | 77,298 | 25,000 | (52,298) | |
| Donations - COVID-19 Food Donation | 7,726 | - | (7,726) | |
| Subtotal Unrestricted | \$ 17,413,992 | \$ 13,596,646 | \$ (3,817,346) | (22%) |

Revenues

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

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|--|-----------------------|-------------------------------|------------------------|---------------|
| Fund Balance Appropriated | | | | |
| Beginning Appropriated Fund Balance | \$ 29,075,624 | \$ 32,396,095 | \$ 3,320,471 | |
| Class Size Reserve | 7,482,328 | - | (7,482,328) | |
| Risk Management Premium and Deductibles | 3,800,000 | - | (3,800,000) | |
| Carryforward Purchase Orders | 2,982,920 | - | (2,982,920) | |
| Replacement Vehicles | 1,660,000 | - | (1,660,000) | |
| Textbooks and Digital Content Use | 1,110,723 | - | (1,110,723) | |
| Oracle Software, Support, and Implementation | 914,800 | - | (914,800) | |
| Tutoring Hub | 675,000 | - | (675,000) | |
| Capitalized Equipment for Oracle ERP Upgrade | 514,302 | - | (514,302) | |
| HELPS District Initiative | 485,797 | - | (485,797) | |
| Volunteer Background Checks | 400,000 | - | (400,000) | |
| Recruitment Advertising | 350,000 | - | (350,000) | |
| Superintendent's Transition Team | 250,000 | - | (250,000) | |
| Driver Education Fleet Vehicles | 228,075 | - | (228,075) | |
| Retesting and Readministration | 206,855 | - | (206,855) | |
| Employee Engagement Survey | 200,000 | - | (200,000) | |
| Before and After School Care Shortage | 176,083 | - | (176,083) | |
| ACTIVATE Platform | 150,000 | - | (150,000) | |
| Microsoft United Support Contract | 125,000 | - | (125,000) | |
| Salary Audit | 98,964 | - | (98,964) | |
| Mac Support | 80,000 | - | (80,000) | |
| Crossroads Branding Project | 40,000 | - | (40,000) | |
| Insurance Reimbursement - Baucom Elementary | 37,400 | - | (37,400) | |
| Startup Dollars - New Schools | 33,707 | - | (33,707) | |
| Leadership Development Materials | 20,000 | - | (20,000) | |
| External Cyber Security Review | 20,000 | - | (20,000) | |
| IT Network Monitoring Software | 14,210 | - | (14,210) | |
| Praxis and Tuition Reimbursement | 7,500 | - | (7,500) | |
| Web Application Firewalls | 5,000 | - | (5,000) | |
| Principal of the Year - Professional Learning Award Carryover | 705 | - | (705) | |
| Subtotal Fund Balance Appropriated | \$ 51,144,993 | \$ 32,396,095 | \$ (18,748,898) | (37%) |
| Fund Transfers | | | | |
| Positions Funded by Individual School Accounts | \$ 788,323 | \$ - | \$ (788,323) | |
| Subtotal Fund Transfers | \$ 788,323 | \$ - | \$ (788,323) | (100%) |
| TOTAL - OTHER LOCAL SOURCES | \$ 132,237,214 | \$ 106,376,788 | \$ (25,860,426) | (20%) |

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|--|-----------------------|-------------------------------|-----------------------|-------------|
| FEDERAL SOURCES | | | | |
| Restricted Grants (Received through NCDPI) | | | | |
| IDEA Title VI-B Handicapped | \$ 58,490,366 | \$ 57,250,000 | \$ (1,240,366) | |
| ESEA Title I - Basic Program | 34,184,358 | 32,866,782 | (1,317,576) | |
| Title II - Supporting Effective Instruction | 8,017,910 | 7,620,962 | (396,948) | |
| IDEA - Early Intervening Services | 7,098,422 | 6,950,000 | (148,422) | |
| ESEA Title IV - Student Support and Academic Enrichment (Part A) | 3,772,584 | 3,660,996 | (111,588) | |
| Title III - Language Acquisition | 2,515,049 | 2,515,049 | - | |
| Career Technical Education - Program Improvement | 2,167,152 | 2,167,152 | - | |
| ESEA Title I - School Improvement | 877,328 | 684,115 | (193,213) | |
| IDEA Title VI-B - Preschool Handicapped | 713,830 | 680,000 | (33,830) | |
| Title III - Language Acquisition - Significant Increase | 133,478 | 133,478 | - | |
| IDEA VI-B Special Needs Targeted Assistance | 56,544 | 30,000 | (26,544) | |
| IDEA - Targeted Assistance for Preschool Federal Grant | 42,789 | 20,000 | (22,789) | |
| Light the Way - Rethink Grant | 2,653 | 2,653 | - | |
| Children with Disabilities - Risk Pool | 400,608 | - | (400,608) | |
| School Nutrition Equipment | 15,136 | - | (15,136) | |
| Subtotal Restricted Grants (Received through NCDPI) | \$ 118,488,207 | \$ 114,581,187 | \$ (3,907,020) | (3%) |
| Restricted Grants (Received through NCDPI) - COVID-19 | | | | |
| ESSER II - Learning Loss Funding | \$ 1,562,805 | \$ - | \$ (1,562,805) | |
| ESSER II - Summer Career Accelerator Program | 1,021,173 | - | (1,021,173) | |
| ESSER II - Supplemental - K-12 Emergency Relief Fund | 331,798 | - | (331,798) | |
| ESSER II - Instructional Support Contract | 321,450 | - | (321,450) | |
| ESSER III - K-12 Emergency Relief Fund | 77,298,666 | 4,117,151 | (73,181,515) | |
| ESSER III - Summer Career Accelerator Programs | 3,958,376 | 3,754,298 | (204,078) | |
| ESSER III - Math Enrichment Programs | 3,682,524 | 3,004,529 | (677,995) | |
| ESSER III - Cyberbullying & Suicide Prevention Grants | 1,340,484 | 438,365 | (902,119) | |
| ESSER III - Homeless II | 1,245,543 | 323,907 | (921,636) | |
| ESSER III - Grants for Identification & Location of Missing Students | 402,309 | 48,684 | (353,625) | |
| ESSER III - Career & Technical Education - Hospitality | 21,384 | 19,588 | (1,796) | |
| ESSER III - School Psychologists Grant Program | 10,210 | 2,394 | (7,816) | |
| ESSER III - IDEA 611 Grants to States | 1,364,747 | - | (1,364,747) | |
| ESSER III - Gaggles Grants | 521,063 | - | (521,063) | |
| ESSER III - Principal Retention Supplements | 145,805 | - | (145,805) | |

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|--|-------------------------|-------------------------------|------------------------|---------------|
| ESSER III - District and Regional Support School Improvement/Leadership Grants | \$ 52,533 | \$ - | \$ (52,533) | |
| ESSER III - IDEA Preschool Grants | 51,672 | - | (51,672) | |
| ESSER III - NBPTS Certification Fee Reimbursement Program | 27,356 | - | (27,356) | |
| ESSER III - Educational and Competitive After-School Robotics Grant Program | 7,470 | - | (7,470) | |
| ESSER III - STEM Pilot Program | 48 | - | (48) | |
| Subtotal Restricted Grants (Received through NCDPI) - COVID-19 | \$ 93,367,416 | \$ 11,708,916 | \$ (81,658,500) | (87%) |
| Other Restricted Grants (Received directly) | | | | |
| Teacher and School Leaders Grant | \$ 4,579,709 | \$ 9,055,665 | \$ 4,475,956 | |
| Medicaid Direct Services Reimbursement Program | 13,446,621 | 9,000,000 | (4,446,621) | |
| MSAP Synergy | 7,817,519 | 6,007,342 | (1,810,177) | |
| MSAP Project Elevate | 6,874,489 | 4,533,432 | (2,341,057) | |
| Medicaid Administrative Outreach Program | 3,781,896 | 3,607,672 | (174,224) | |
| MSAP Project Nexus | 4,463,277 | 3,443,025 | (1,020,252) | |
| ARPA Community Grant Program | 518,390 | 347,942 | (170,448) | |
| Indian Education Act | 51,567 | 51,567 | - | |
| MSAP Cornerstone 2017 | 278,227 | - | (278,227) | |
| Subtotal Other Restricted Grants (Received directly) | \$ 41,811,695 | \$ 36,046,645 | \$ (5,765,050) | (14%) |
| Other Revenues - Restricted Grants | | | | |
| USDA Grants - Regular | \$ 36,397,403 | \$ 36,380,210 | \$ (17,193) | |
| USDA Grants - Summer Feeding | 700,000 | 700,000 | - | |
| ROTC | 566,484 | 566,484 | - | |
| USDA Grants - Fresh Fruit and Vegetable | 164,815 | 170,000 | 5,185 | |
| Local Foods for Schools | 591,835 | - | (591,835) | |
| Subtotal Other Revenues - Restricted Grants | \$ 38,420,537 | \$ 37,816,694 | \$ (603,843) | (2%) |
| TOTAL - FEDERAL SOURCES | \$ 292,087,855 | \$ 200,153,442 | \$ (91,934,413) | (31%) |
| TOTAL OPERATING BUDGET | | | | |
| OPERATING BUDGET | \$ 2,232,247,777 | \$ 2,206,813,421 | \$ (25,434,356) | (1%) |
| BUILDING PROGRAM | | | | |
| BUILDING PROGRAM | \$ 1,184,872,414 | \$ 1,215,446,432 | \$ 30,574,018 | 3% |
| TOTAL BUDGET | | | | |
| TOTAL BUDGET | \$ 3,417,120,191 | \$ 3,422,259,853 | \$ 5,139,662 | <1% |

Revenues

| Source of Income | Budget 2023-24 | Proposed Budget 2024-25 | Increase/ Decrease | % Change |
|-------------------------|-------------------------|-------------------------------|------------------------|---------------|
| State Sources | \$ 1,163,660,392 | \$ 1,192,806,869 | \$ 29,146,477 | 3% |
| County Appropriation | 644,262,316 | 707,476,322 | 63,214,006 | 10% |
| Other Local Sources | 132,237,214 | 106,376,788 | (25,860,426) | (20%) |
| Federal Sources | 292,087,855 | 200,153,442 | (91,934,413) | (31%) |
| Operating Budget | \$ 2,232,247,777 | \$ 2,206,813,421 | \$ (25,434,356) | (1%) |
| Building Program | 1,184,872,414 | 1,215,446,432 | 30,574,018 | 3% |
| Total Budget | \$ 3,417,120,191 | \$ 3,422,259,853 | \$ 5,139,662 | <1% |

Budget by Object Code

| Object Code | Budget 2023-24 | Proposed Budget 2024-25 | | | | Increase/ Decrease | % |
|--|-------------------|-------------------------|---------------|---------------|----------------|-----------------------|------|
| | | State | Local | Federal | Total | | |
| SALARIES | | | | | | | |
| Central Services Administrator | \$ 39,368,417 | \$ 2,878,173 | \$ 33,774,266 | \$ 4,073,255 | \$ 40,725,694 | \$ 1,357,277 | |
| School-Based Administrator | 50,811,426 | 51,285,953 | 197,907 | 23,953 | 51,507,813 | 696,387 | |
| Administrative Personnel | \$ 90,179,843 | \$ 54,164,126 | \$ 33,972,173 | \$ 4,097,208 | \$ 92,233,507 | \$ 2,053,664 | 2% |
| Teacher | \$ 569,276,142 | \$ 465,232,733 | \$ 85,383,726 | \$ 20,483,087 | \$ 571,099,546 | \$ 1,823,404 | |
| Instructional Personnel - Certified | \$ 569,276,142 | \$ 465,232,733 | \$ 85,383,726 | \$ 20,483,087 | \$ 571,099,546 | \$ 1,823,404 | <1% |
| Instructional Support I - Regular Pay Scale | \$ 64,831,092 | \$ 41,754,692 | \$ 21,631,435 | \$ 2,804,386 | \$ 66,190,513 | \$ 1,359,421 | |
| Instructional Support II - Advanced Pay Scale | 13,075,290 | 12,845,796 | 321,525 | 482,756 | 13,650,077 | 574,787 | |
| Psychologist | 8,793,013 | 7,117,290 | 1,905,418 | 113,496 | 9,136,204 | 343,191 | |
| Instructional Facilitator | 25,309,398 | 10,765,654 | 5,781,834 | 9,062,802 | 25,610,290 | 300,892 | |
| Instructional Support Personnel - Certified | \$ 112,008,793 | \$ 72,483,432 | \$ 29,640,212 | \$ 12,463,440 | \$ 114,587,084 | \$ 2,578,291 | 2% |
| Instructional Assistant (IA) | \$ 89,425,466 | \$ 76,662,116 | \$ 4,722,674 | \$ 13,077,714 | \$ 94,462,504 | \$ 5,037,038 | |
| Instructional Assistant - Other | 1,532,239 | 1,578,207 | 26,967 | - | 1,605,174 | 72,935 | |
| Tutor (within the instructional day) | 55,216 | - | 17,153 | 4,165 | 21,318 | (33,898) | |
| Braillist, Translator, Education Interpreter | 1,704,011 | 1,012,991 | 539,051 | 222,491 | 1,774,533 | 70,522 | |
| Therapist | 6,538,307 | 6,124,794 | 97,292 | 1,372,787 | 7,594,873 | 1,056,566 | |
| School-Based Specialist | 1,293,831 | 38,913 | 888,747 | 94,041 | 1,021,701 | (272,130) | |
| Monitor | 3,755,418 | 3,854,967 | 78,826 | - | 3,933,793 | 178,375 | |
| Non-Certified Instructor | 5,192,283 | 65,574 | 4,309,327 | 1,128,170 | 5,503,071 | 310,788 | |
| Instructional Support Personnel - Non-Certified | \$ 109,496,771 | \$ 89,337,562 | \$ 10,680,037 | \$ 15,899,368 | \$ 115,916,967 | \$ 6,420,196 | 6% |
| Office Support | \$ 43,542,769 | \$ 32,906,721 | \$ 12,128,717 | \$ 638,880 | \$ 45,674,318 | \$ 2,131,549 | |
| Technician | 4,507,026 | 28,184 | 4,605,548 | 71,552 | 4,705,284 | 198,258 | |
| Administrative Specialist (Central Support) | 6,086,084 | 770,053 | 5,423,770 | 120,790 | 6,314,613 | 228,529 | |
| Technical & Administrative Support Personnel | \$ 54,135,879 | \$ 33,704,958 | \$ 22,158,035 | \$ 831,222 | \$ 56,694,215 | \$ 2,558,336 | 5% |
| Substitute Teacher - Regular Teacher Absence | \$ 14,677,294 | \$ 1,466,602 | \$ 12,384,263 | \$ 619,455 | \$ 14,470,320 | \$ (206,974) | |
| Substitute Teacher - Staff Development Absence | 2,775,223 | 290,175 | 979,222 | 921,490 | 2,190,887 | (584,336) | |
| Substitute - Non-Teaching | 2,483,565 | 273,567 | 1,492,169 | 709,660 | 2,475,396 | (8,169) | |
| IA Salary when Substituting (Staff Development Absence) | 340,077 | 76,477 | 145,921 | 62,966 | 285,364 | (54,713) | |
| IA Salary when Substituting (Regular Teacher Absence) | 3,981,599 | 3,608,481 | 95,752 | 262,162 | 3,966,395 | (15,204) | |
| Substitute Personnel | \$ 24,257,758 | \$ 5,715,302 | \$ 15,097,327 | \$ 2,575,733 | \$ 23,388,362 | \$ (869,396) | (4%) |

Budget by Object Code

| Object Code | Budget 2023-24 | Proposed Budget 2024-25 | | | | Increase/ Decrease | % |
|---|-------------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|--------------|
| | | State | Local | Federal | Total | | |
| Driver | \$ 22,507,673 | \$ 22,851,116 | \$ 1,446,065 | \$ 90,615 | \$ 24,387,796 | \$ 1,880,123 | |
| Custodian | 16,115,440 | 16,374,836 | 519,514 | - | 16,894,350 | 778,910 | |
| Cafeteria Worker | 13,594,265 | 37,968 | 3,809,409 | 11,544,376 | 15,391,753 | 1,797,488 | |
| Skilled Trades | 15,069,740 | 7,417,141 | 8,354,354 | - | 15,771,495 | 701,755 | |
| Manager | 10,154,327 | 774,988 | 10,275,102 | - | 11,050,090 | 895,763 | |
| Work Study Student | 18,800 | - | 15,500 | - | 15,500 | (3,300) | |
| Day Care/Before/After School Care Staff | 1,583,950 | - | 1,556,534 | - | 1,556,534 | (27,416) | |
| Operational Support Personnel | \$ 79,044,195 | \$ 47,456,049 | \$ 25,976,478 | \$ 11,634,991 | \$ 85,067,518 | \$ 6,023,323 | 8% |
| Bonus Pay (not subject to retirement) | \$ 7,151,655 | \$ 5,140,583 | \$ 2,011,072 | \$ - | \$ 7,151,655 | \$ - | |
| Supplement/Supplementary Pay | 152,058,530 | 6,882,148 | 142,947,090 | 6,377,835 | 156,207,073 | 4,148,543 | |
| Employee Allowances Taxable | 212,262 | - | 212,261 | - | 212,261 | (1) | |
| Bonus Pay (subject to retirement) | 6,277,350 | 127,000 | - | - | 127,000 | (6,150,350) | |
| Longevity Pay | 4,011,418 | 2,381,402 | 1,468,464 | 123,522 | 3,973,388 | (38,030) | |
| Bonus Leave Payoff | 243,151 | 201,661 | 41,396 | - | 243,057 | (94) | |
| Salary Differential | 62,709 | 46,289 | 15,740 | - | 62,029 | (680) | |
| Annual Leave Payoff | 7,856,530 | 5,936,684 | 1,881,114 | 561 | 7,818,359 | (38,171) | |
| Short Term Disability Payment (first six months) | 564,785 | 454,077 | 70,054 | - | 524,131 | (40,654) | |
| Supplementary & Benefits - Related Pay | \$ 178,438,390 | \$ 21,169,844 | \$ 148,647,191 | \$ 6,501,918 | \$ 176,318,953 | \$ (2,119,437) | (1%) |
| Curriculum Development Pay | \$ 547,518 | \$ 125,488 | \$ 225,409 | \$ 118,849 | \$ 469,746 | \$ (77,772) | |
| Additional Responsibility Stipend | 24,925,298 | 85,000 | 19,561,384 | 525,947 | 20,172,331 | (4,752,967) | |
| Mentor Pay Stipend | 446,296 | 9,650 | 436,646 | - | 446,296 | - | |
| Planning Period Stipend | 490,220 | 1,733 | 5,754 | - | 7,487 | (482,733) | |
| Staff Development Participant Pay | 1,824,019 | 1,086,276 | 187,151 | 401,411 | 1,674,838 | (149,181) | |
| Staff Development Instructor | 152,605 | 39,687 | 112,275 | - | 151,962 | (643) | |
| Tutorial Pay | 2,934,987 | 103,865 | 679,531 | 2,044,770 | 2,828,166 | (106,821) | |
| Overtime Pay | 4,011,268 | 708,270 | 2,263,445 | - | 2,971,715 | (1,039,553) | |
| Extra Duty Pay | \$ 35,332,211 | \$ 2,159,969 | \$ 23,471,595 | \$ 3,090,977 | \$ 28,722,541 | \$ (6,609,670) | (19%) |
| SALARIES TOTAL | \$ 1,252,169,982 | \$ 791,423,975 | \$ 395,026,774 | \$ 77,577,944 | \$ 1,264,028,693 | \$ 11,858,711 | 1% |

Budget by Object Code

| Object Code | Budget 2023-24 | Proposed Budget 2024-25 | | | | Increase/ Decrease | % |
|---|-------------------|-------------------------|----------------|----------------|------------------|-----------------------|-------|
| | | State | Local | Federal | Total | | |
| EMPLOYER PROVIDED BENEFITS | | | | | | | |
| Employer's Social Security Cost | \$ 93,455,433 | \$ 58,860,250 | \$ 29,567,079 | \$ 5,924,750 | \$ 94,352,079 | \$ 896,646 | |
| Federal Insurance Compensation Act | \$ 93,455,433 | \$ 58,860,250 | \$ 29,567,079 | \$ 5,924,750 | \$ 94,352,079 | \$ 896,646 | 1% |
| Employer's Retirement Cost | \$ 300,085,374 | \$ 185,017,398 | \$ 88,866,984 | 18,074,591 | \$ 291,958,973 | \$ (8,126,401) | |
| Other Retirement Cost | 9,399 | - | 9,399 | - | 9,399 | - | |
| Retirement Benefits | \$ 300,094,773 | \$ 185,017,398 | \$ 88,876,383 | \$ 18,074,591 | \$ 291,968,372 | \$ (8,126,401) | (3%) |
| Employer's Hospitalization Insurance Cost | \$ 129,326,612 | \$ 102,210,224 | \$ 35,526,352 | \$ 7,878,723 | \$ 145,615,299 | \$ 16,288,687 | |
| Employer's Workers' Compensation Insurance Cost | 2,958,351 | - | 2,477,731 | 341,388 | 2,819,119 | (139,232) | |
| Employer's Unemployment Insurance Cost | 571,048 | - | 571,048 | - | 571,048 | - | |
| Employer's Dental Insurance Cost | 5,531,794 | 188,631 | 5,056,182 | 326,049 | 5,570,862 | 39,068 | |
| Insurance Benefits | \$ 138,387,805 | \$ 102,398,855 | \$ 43,631,313 | \$ 8,546,160 | \$ 154,576,328 | \$ 16,188,523 | 12% |
| EMPLOYER PROVIDED BENEFITS TOTAL | \$ 531,938,011 | \$ 346,276,503 | \$ 162,074,775 | \$ 32,545,501 | \$ 540,896,779 | \$ 8,958,768 | 2% |
| SALARIES AND EMPLOYER PROVIDED BENEFITS | | | | | | | |
| SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL | \$ 1,784,107,993 | \$ 1,137,700,478 | \$ 557,101,549 | \$ 110,123,445 | \$ 1,804,925,472 | \$ 20,817,479 | 1% |
| Percent of Operating Budget | 80% | 95% | 68% | 55% | 82% | | |
| PURCHASED SERVICES | | | | | | | |
| Contracted Services | \$ 58,655,242 | \$ 4,485,427 | \$ 22,047,213 | \$ 21,432,698 | \$ 47,965,338 | \$ (10,689,904) | |
| Workshop Expenses | 12,604,671 | 1,421,165 | 2,907,272 | 6,481,032 | 10,809,469 | (1,795,202) | |
| Marketing Costs* | 987,658 | 19,927 | 409,337 | 277,387 | 706,651 | (281,007) | |
| Commercial Driver's License Medical Exam Expenses | 40,799 | 40,000 | 520 | - | 40,520 | (279) | |
| Psychological Contract Services | 139,805 | - | 66,805 | 64,000 | 130,805 | (9,000) | |
| Speech and Language Contract Services | 3,347,422 | - | 1,180,752 | 3,675,000 | 4,855,752 | 1,508,330 | |
| Other Professional/Technical Contract Services | 3,733,991 | 3,729,213 | 4,699 | - | 3,733,912 | (79) | |
| Professional and Technical Services | \$ 79,509,588 | \$ 9,695,732 | \$ 26,616,598 | \$ 31,930,117 | \$ 68,242,447 | \$ (11,267,141) | (14%) |

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

Budget by Object Code

| Object Code | Budget 2023-24 | Proposed Budget 2024-25 | | | | Increase/ Decrease | % |
|--|----------------------|-------------------------|----------------------|---------------------|----------------------|-----------------------|--------------|
| | | State | Local | Federal | Total | | |
| Public Utilities - Electric Services | \$ 30,295,376 | \$ - | \$ 30,722,604 | \$ - | \$ 30,722,604 | \$ 427,228 | |
| Public Utilities - Natural Gas | 3,891,998 | - | 3,945,402 | - | 3,945,402 | 53,404 | |
| Public Utilities - Water and Sewer | 4,386,910 | - | 4,436,753 | - | 4,436,753 | 49,843 | |
| Waste Management | 1,765,907 | - | 1,783,200 | - | 1,783,200 | 17,293 | |
| Contracted Repairs and Maintenance - Land/Buildings | 33,749,996 | - | 30,769,645 | - | 30,769,645 | (2,980,351) | |
| Contracted Repairs and Maintenance - Equipment | 501,152 | - | 467,418 | - | 467,418 | (33,734) | |
| Rentals/Leases | 11,713,458 | 63,682 | 10,668,996 | 98,862 | 10,831,540 | (881,918) | |
| Other Property Services | 99,128 | - | 99,128 | - | 99,128 | - | |
| Property Services | \$ 86,403,925 | \$ 63,682 | \$ 82,893,146 | \$ 98,862 | \$ 83,055,690 | \$ (3,348,235) | (4%) |
| Pupil Transportation - Contracted | \$ 19,795,492 | \$ 18,130,643 | \$ 3,437,787 | \$ 431,370 | \$ 21,999,800 | \$ 2,204,308 | |
| Travel Reimbursement | 1,088,013 | 30,072 | 728,388 | 256,938 | 1,015,398 | (72,615) | |
| Field Trips | 1,019,913 | 103,272 | 260,361 | 537,610 | 901,243 | (118,670) | |
| Transportation Services | \$ 21,903,418 | \$ 18,263,987 | \$ 4,426,536 | \$ 1,225,918 | \$ 23,916,441 | \$ 2,013,023 | 9% |
| Telephone | \$ 85,023 | \$ - | \$ 86,512 | \$ - | \$ 86,512 | \$ 1,489 | |
| Postage | 433,637 | 884 | 251,314 | 30,214 | 282,412 | (151,225) | |
| Telecommunications Services | 1,633,761 | - | 786,819 | - | 786,819 | (846,942) | |
| Mobile Communication Costs | 868,780 | 4,800 | 579,150 | 47,000 | 630,950 | (237,830) | |
| Other Communication Services | 114 | - | 114 | - | 114 | - | |
| Communications | \$ 3,021,315 | \$ 5,684 | \$ 1,703,909 | \$ 77,214 | \$ 1,786,807 | \$ (1,234,508) | (41%) |
| Tuition Reimbursements | \$ 3,023,829 | \$ 2,219,783 | \$ 22,306 | \$ 500,844 | \$ 2,742,933 | \$ (280,896) | |
| Employee Education Reimbursements | 864,940 | - | 27,440 | 830,000 | 857,440 | (7,500) | |
| Certification/Licensing Fees | 319,517 | - | 227,679 | 49,650 | 277,329 | (42,188) | |
| Tuition | \$ 4,208,286 | \$ 2,219,783 | \$ 277,425 | \$ 1,380,494 | \$ 3,877,702 | \$ (330,584) | (8%) |
| Membership Dues and Fees | \$ 702,322 | \$ 70,549 | \$ 485,356 | \$ 91,434 | \$ 647,339 | \$ (54,983) | |
| Bank Service Fees | 3,750 | - | 3,750 | - | 3,750 | - | |
| Assessments/Penalties | 112,615 | 5,389 | 104,026 | - | 109,415 | (3,200) | |
| Dues and Fees | \$ 818,687 | \$ 75,938 | \$ 593,132 | \$ 91,434 | \$ 760,504 | \$ (58,183) | (7%) |
| Liability Insurance | \$ 2,954,430 | \$ - | \$ 3,399,430 | \$ - | \$ 3,399,430 | \$ 445,000 | |
| Vehicle Liability Insurance | 546,110 | 155,304 | 458,306 | - | 613,610 | 67,500 | |
| Property Insurance | 5,100,945 | - | 6,238,545 | - | 6,238,545 | 1,137,600 | |
| Judgments Against the Local School Administrative Unit | 525,865 | - | 525,865 | - | 525,865 | - | |
| Fidelity Bond Premium | 8,010 | - | 8,010 | - | 8,010 | - | |
| Scholastic Accident Insurance | 180,446 | - | 190,049 | - | 190,049 | 9,603 | |
| Other Insurance and Judgments | 26,167 | 11,167 | 15,000 | - | 26,167 | - | |
| Insurance and Judgments | \$ 9,341,973 | \$ 166,471 | \$ 10,835,205 | \$ - | \$ 11,001,676 | \$ 1,659,703 | 18% |

Budget by Object Code

| Object Code | Budget 2023-24 | Proposed Budget 2024-25 | | | | Increase/ Decrease | % |
|--|-----------------------|-------------------------|-----------------------|----------------------|-----------------------|------------------------|--------------|
| | | State | Local | Federal | Total | | |
| Debt Service - Principal | \$ 1,120,437 | \$ 688,632 | \$ 431,805 | \$ - | \$ 1,120,437 | \$ - | |
| Debt Service - Interest | 210,692 | - | \$ 210,692 | \$ - | \$ 210,692 | \$ - | |
| Debt Services | \$ 1,331,129 | \$ 688,632 | \$ 642,497 | \$ - | \$ 1,331,129 | - | 0% |
| Indirect Cost | \$ 8,823,976 | \$ - | \$ 1,395,268 | \$ 6,214,659 | \$ 7,609,927 | \$ (1,214,049) | |
| Unbudgeted Funds | 38,485,654 | - | 5,459,660 | 18,502,728 | 23,962,388 | (14,523,266) | |
| Other Administrative Costs | \$ 47,309,630 | \$ - | \$ 6,854,928 | \$ 24,717,387 | \$ 31,572,315 | \$ (15,737,315) | (33%) |
| PURCHASED SERVICES TOTAL | \$ 253,847,951 | \$ 31,179,909 | \$ 134,843,376 | \$ 59,521,426 | \$ 225,544,711 | \$ (28,303,240) | (11%) |
| <i>Percent of Operating Budget</i> | <i>11%</i> | <i>3%</i> | <i>17%</i> | <i>30%</i> | <i>10%</i> | | |
| SUPPLIES AND MATERIALS | | | | | | | |
| Supplies and Materials | \$ 42,559,374 | \$ 9,356,245 | \$ 26,483,659 | \$ 6,407,530 | \$ 42,247,434 | \$ (311,940) | |
| State Textbooks | 6,117,381 | - | 1,000 | - | 1,000 | (6,116,381) | |
| Other Textbooks | 257,778 | 257,334 | - | - | 257,334 | (444) | |
| Library Books | 722,000 | 3,900 | 28,519 | 288,085 | 320,504 | (401,496) | |
| Computer Software & Supplies | 12,071,367 | 3,772,292 | 5,939,612 | 2,911,134 | 12,623,038 | 551,671 | |
| School and Office Supplies | \$ 61,727,900 | \$ 13,389,771 | \$ 32,452,790 | \$ 9,606,749 | \$ 55,449,310 | \$ (6,278,590) | (10%) |
| Fuel for Facilities | \$ 214,030 | \$ - | \$ 217,590 | \$ - | \$ 217,590 | \$ 3,560 | |
| Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze | 13,356,433 | 65,855 | 12,246,854 | - | 12,312,709 | (1,043,724) | |
| Gas/Diesel Fuel | 7,753,554 | 5,881,965 | 1,866,439 | - | 7,748,404 | (5,150) | |
| Oil | 246,926 | - | 246,926 | - | 246,926 | - | |
| Tires and Tubes | 717,086 | - | 716,060 | - | 716,060 | (1,026) | |
| Operational Supplies | \$ 22,288,029 | \$ 5,947,820 | \$ 15,293,869 | \$ - | \$ 21,241,689 | \$ (1,046,340) | (5%) |
| Food Purchases | \$ 19,725,775 | \$ 5,000 | \$ 467,902 | \$ 14,174,473 | \$ 14,647,375 | \$ (5,078,400) | |
| Food Processing Supplies | 3,714,136 | - | - | 3,000,000 | 3,000,000 | (714,136) | |
| Other Food Purchases | 541,422 | 5,450 | 18,445 | 15,000 | 38,895 | (502,527) | |
| Food Supplies | \$ 23,981,333 | \$ 10,450 | \$ 486,347 | \$ 17,189,473 | \$ 17,686,270 | \$ (6,295,063) | (26%) |
| Furniture and Equipment - Inventoried | \$ 3,001,211 | \$ 217,618 | \$ 145,144 | \$ 1,395,595 | \$ 1,758,357 | \$ (1,242,854) | |
| Computer Equipment - Inventoried | 13,362,337 | 301,662 | 2,676 | 1,056,954 | 1,361,292 | (12,001,045) | |
| Non-Capitalized Equipment | \$ 16,363,548 | \$ 519,280 | \$ 147,820 | \$ 2,452,549 | \$ 3,119,649 | \$ (13,243,899) | (81%) |
| SUPPLIES AND MATERIALS TOTAL | \$ 124,360,810 | \$ 19,867,321 | \$ 48,380,826 | \$ 29,248,771 | \$ 97,496,918 | \$ (26,863,892) | (22%) |
| <i>Percent of Operating Budget</i> | <i>6%</i> | <i>2%</i> | <i>6%</i> | <i>15%</i> | <i>4%</i> | | |

Budget by Object Code

| Proposed Budget 2024-25 | | | | | | | |
|--|-------------------|------------------|------------------|----------------|------------------|-----------------------|-------|
| Object Code | Budget 2023-24 | State | Local | Federal | Total | Increase/ Decrease | % |
| CAPITAL OUTLAY | | | | | | | |
| Miscellaneous Contracts and Other Charges | \$ 603,829 | \$ - | \$ 31,200 | \$ - | \$ 31,200 | \$ (572,629) | |
| Building Contracts | \$ 603,829 | \$ - | \$ 31,200 | \$ - | \$ 31,200 | \$ (572,629) | (95%) |
| Purchase of Furniture and Equipment - Capitalized | \$ 2,161,993 | \$ 65,781 | \$ 580,115 | \$ 1,056,300 | \$ 1,702,196 | \$ (459,797) | |
| Purchase of Computer Hardware - Capitalized | 484,736 | 3,647,825 | - | - | 3,647,825 | 3,163,089 | |
| Equipment | \$ 2,646,729 | \$ 3,713,606 | \$ 580,115 | \$ 1,056,300 | \$ 5,350,021 | \$ 2,703,292 | 102% |
| Purchase of Vehicles | \$ 2,492,819 | \$ 345,495 | \$ 21,311 | \$ 200,000 | \$ 566,806 | \$ (1,926,013) | |
| License and Title Fees | 112,597 | 60 | 109,037 | 3,500 | 112,597 | - | |
| Vehicles | \$ 2,605,416 | \$ 345,555 | \$ 130,348 | \$ 203,500 | \$ 679,403 | \$ (1,926,013) | (74%) |
| CAPITAL OUTLAY TOTAL | \$ 5,855,974 | \$ 4,059,161 | \$ 741,663 | \$ 1,259,800 | \$ 6,060,624 | \$ 204,650 | 3% |
| Percent of Operating Budget | <1% | <1% | <1% | <1% | <1% | | |
| TRANSFERS | | | | | | | |
| Transfers to Charter Schools | \$ 64,075,049 | \$ - | \$ 72,785,696 | \$ - | \$ 72,785,696 | \$ 8,710,647 | |
| TRANSFERS TOTAL | \$ 64,075,049 | \$ - | \$ 72,785,696 | \$ - | \$ 72,785,696 | \$ 8,710,647 | 14% |
| Percent of Operating Budget | 3% | 0% | 9% | 0% | 3% | | |
| TOTAL OPERATING BUDGET | | | | | | | |
| OPERATING BUDGET | \$ 2,232,247,777 | \$ 1,192,806,869 | \$ 813,853,110 | \$ 200,153,442 | \$ 2,206,813,421 | \$ (25,434,356) | (1%) |
| BUILDING PROGRAM | | | | | | | |
| BUILDING PROGRAM | \$ 1,184,872,414 | \$ - | \$ 1,215,446,432 | \$ - | \$ 1,215,446,432 | \$ 30,574,018 | 3% |
| TOTAL BUDGET | | | | | | | |
| TOTAL BUDGET | \$ 3,417,120,191 | \$ 1,192,806,869 | \$ 2,029,299,542 | \$ 200,153,442 | \$ 3,422,259,853 | \$ 5,139,662 | <1% |

Staff Budget

| | Months of Employment | | | | | |
|---|----------------------|-----------|-----------|----------|------------|------------|
| | 2023-24 | 2024-25 | | | Increase/ | |
| | Total | State | Local | Federal | Total | Decrease |
| Administrative Personnel | | | | | | |
| Superintendent | 12.00 | 12.00 | | | 12.00 | 0.00 |
| Associate and Deputy Superintendent | 84.00 | 36.00 | 48.00 | | 84.00 | 0.00 |
| Director and/or Supervisor | 5,751.00 | 168.00 | 5,137.30 | 433.70 | 5,739.00 | (12.00) |
| Principal/Headmaster | 2,370.00 | 2,400.00 | 10.00 | | 2,410.00 | 40.00 |
| Finance Officer | 12.00 | 12.00 | | | 12.00 | 0.00 |
| Assistant Principal (non-teaching) | 4,434.00 | 4,432.50 | 10.50 | 4.00 | 4,447.00 | 13.00 |
| Other Assistant Principal Assignment | 347.00 | 347.00 | | | 347.00 | 0.00 |
| Assistant Superintendent | 216.00 | 84.00 | 132.00 | | 216.00 | 0.00 |
| | 13,226.00 | 7,491.50 | 5,337.80 | 437.70 | 13,267.00 | 41.00 |
| Instructional Personnel - Certified | | | | | | |
| Teacher | 112,936.99 | 84,801.63 | 20,560.36 | 4,587.00 | 109,948.99 | (2,988.00) |
| Interim Teacher (paid at non-certified rate) | 65.00 | 30.00 | 35.00 | | 65.00 | 0.00 |
| Teacher - ROTC | 180.00 | 72.00 | 13.50 | 94.50 | 180.00 | 0.00 |
| Teacher - VIF | 1,564.00 | 1,564.00 | | | 1,564.00 | 0.00 |
| Extended Contracts | 87.50 | 3.50 | 84.00 | | 87.50 | 0.00 |
| | 114,833.49 | 86,471.13 | 20,692.86 | 4,681.50 | 111,845.49 | (2,988.00) |
| Instructional Support Personnel - Certified | | | | | | |
| Instructional Support I - Regular Pay Scale | 12,516.00 | 7,398.70 | 4,443.90 | 545.40 | 12,388.00 | (128.00) |
| Instructional Support II - Advanced Pay Scale | 2,255.50 | 2,143.50 | 58.00 | 88.00 | 2,289.50 | 34.00 |
| Psychologist | 1,466.50 | 1,090.00 | 357.00 | 19.50 | 1,466.50 | 0.00 |
| Instructional Facilitator | 4,432.50 | 1,703.00 | 1,068.50 | 1,626.00 | 4,397.50 | (35.00) |
| | 20,670.50 | 12,335.20 | 5,927.40 | 2,278.90 | 20,541.50 | (129.00) |
| Instructional Support Personnel - Non-Certified | | | | | | |
| Instructional Assistant - Other | 474.00 | 474.00 | | | 474.00 | 0.00 |
| Instructional Assistant | 28,024.30 | 23,103.00 | 1,409.80 | 3,773.50 | 28,286.30 | 262.00 |
| Interpreter, Braillist, Translator, Education Interpreter | 441.00 | 347.00 | 34.00 | 60.00 | 441.00 | 0.00 |
| Therapist | 985.00 | 889.00 | 24.00 | 204.00 | 1,117.00 | 132.00 |
| School-Based Specialist | 499.00 | | 404.00 | 12.00 | 416.00 | (83.00) |
| Monitor | 1,819.00 | 1,819.00 | | | 1,819.00 | 0.00 |
| Non-Certified Instructor | 2,044.00 | | 1,699.00 | 359.00 | 2,058.00 | 14.00 |
| | 34,286.30 | 26,632.00 | 3,570.80 | 4,408.50 | 34,611.30 | 325.00 |
| Technical and Administrative Support Personnel | | | | | | |
| Office Support | 12,559.56 | 9,072.61 | 3,400.15 | 139.80 | 12,612.56 | 53.00 |
| Technician | 900.00 | 6.00 | 876.00 | 18.00 | 900.00 | 0.00 |
| Administrative Specialist (Central Support) | 1,212.00 | 156.00 | 1,032.00 | 24.00 | 1,212.00 | 0.00 |
| | 14,671.56 | 9,234.61 | 5,308.15 | 181.80 | 14,724.56 | 53.00 |

Staff Budget

| | Months of Employment | | | | | Increase/ Decrease |
|-------------------------------|----------------------|-----------|-----------|---------|-----------|-----------------------|
| | 2023-24 | 2024-25 | | | | |
| | Total | State | Local | Federal | Total | |
| Operational Support Personnel | | | | | | |
| Driver | 9,657.80 | 9,657.80 | 84.00 | | 9,741.80 | 84.00 |
| Custodian | 4,816.20 | 4,816.20 | | | 4,816.20 | 0.00 |
| Cafeteria Worker | 5,958.50 | | 5,986.50 | | 5,986.50 | 28.00 |
| Skilled Trades | 4,404.00 | 1,980.00 | 2,424.00 | | 4,404.00 | 0.00 |
| Manager | 2,808.00 | 192.00 | 2,630.00 | | 2,822.00 | 14.00 |
| | 27,644.50 | 16,646.00 | 11,124.50 | 0.00 | 27,770.50 | 126.00 |
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Changes in Staff

| Page | Months of Employment | | | |
|--|---|---------------|-----------------|-------------------|
| | State | Local | Federal | Total |
| Administrative Personnel | | | | |
| <i>Director and/or Supervisor</i> | | | | |
| 115 | Behavioral Health Supports | 36.00 | (36.00) | 0.00 |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (12.00) | (12.00) |
| | | 0.00 | 36.00 | (48.00) |
| | | | | (12.00) |
| <i>Principal/Headmaster</i> | | | | |
| 78 | School-Based Administrators | 12.00 | | 12.00 |
| 81 | New Schools - Early Hires and Professional Learning | 20.00 | 10.00 | 30.00 |
| 121 | One-Time Costs in 2023-24 | | (2.00) | (2.00) |
| | | 32.00 | 8.00 | 0.00 |
| | | | | 40.00 |
| <i>Assistant Principal (non-teaching)</i> | | | | |
| 77 | School Calendar Change | | 1.00 | 1.00 |
| 78 | School-Based Administrators | 3.00 | 9.00 | 12.00 |
| | | 3.00 | 10.00 | 0.00 |
| | | | | 13.00 |
| | | | | |
| | Subtotal - Administrative Personnel | 35.00 | 54.00 | (48.00) |
| | | | | 41.00 |
| Instructional Personnel - Certified | | | | |
| <i>Teacher</i> | | | | |
| 77 | School Calendar Change | | 5.00 | 5.00 |
| 82 | Wake Early College of Information and Biotechnologies | | 10.00 | 10.00 |
| 83 | Academically or Intellectually Gifted (AIG) Teacher | 3.00 | 9.00 | 12.00 |
| 85 | Intervention Teacher | | 11.00 | 11.00 |
| 86 | Program Enhancement Teachers | | 30.00 | 30.00 |
| 87 | Special Education Teachers and Instructional Assistants | | 40.00 | 40.00 |
| 98 | Teachers - Regular Classroom | 253.00 | | 253.00 |
| 103 | Limited English Proficiency (LEP) Teachers | 220.00 | | 220.00 |
| 114 | Wendell Magnet Middle and East Wake Magnet High | | 35.00 | 35.00 |
| 121 | One-Time Costs in 2023-24 | | (1,088.00) | (1,088.00) |
| | ESSER III - District and Regional Support School Improvement/ | | | |
| 133 | Leadership Grants | | (5.00) | (5.00) |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (2,516.00) | (2,516.00) |
| 153 | ESEA Title I - Basic Program | | 5.00 | 5.00 |
| | Subtotal - Instructional Personnel - Certified | 476.00 | (948.00) | (2,516.00) |
| | | | | (2,988.00) |

Changes in Staff

| Page | Months of Employment | | | | |
|--|---|--------|----------|------------|----------|
| | State | Local | Federal | Total | |
| Instructional Support Personnel - Certified (Teacher Pay Schedule) | | | | | |
| Instructional Support I - Regular Teacher Pay Scale | | | | | |
| 77 | School Calendar Change | 4.00 | | 4.00 | |
| 89 | School Counselors | 22.00 | | 22.00 | |
| 90 | School Psychologist | 5.00 | | 5.00 | |
| 91 | School Social Worker | 5.00 | | 5.00 | |
| 97 | School Library Media Coordinator | 12.00 | | 12.00 | |
| 115 | Behavioral Health Supports | 895.50 | (895.50) | 0.00 | |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (135.00) | (135.00) | |
| 153 | ESEA Title I - Basic Program | | (37.00) | (37.00) | |
| 164 | Medicaid Administrative Outreach Program | | (4.00) | (4.00) | |
| | | 0.00 | 943.50 | (1,071.50) | (128.00) |
| Instructional Support II - Advanced Pay Scale | | | | | |
| 88 | Speech-Language Pathologist | 10.00 | | 10.00 | |
| 107 | Speech-Language Pathologists | | 24.00 | 24.00 | |
| | | 0.00 | 10.00 | 24.00 | 34.00 |
| Psychologist | | | | | |
| 115 | Behavioral Health Supports | 151.50 | (151.50) | 0.00 | |
| | | 0.00 | 151.50 | (151.50) | 0.00 |
| Instructional Facilitator | | | | | |
| 77 | School Calendar Change | 2.00 | | 2.00 | |
| 84 | Instructional Facilitator | 6.00 | | 6.00 | |
| 115 | Behavioral Health Supports | 24.00 | (24.00) | 0.00 | |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (28.00) | (28.00) | |
| 153 | ESEA Title I - Basic Program | | (15.00) | (15.00) | |
| | | 0.00 | 32.00 | (67.00) | (35.00) |
| Subtotal - Instructional Support Personnel - Certified | | 0.00 | 1,137.00 | (1,266.00) | (129.00) |
| Instructional Support Personnel - Non-Certified | | | | | |
| Instructional Assistant | | | | | |
| 87 | Special Education Teachers and Instructional Assistants | 50.00 | | 50.00 | |
| 99 | Instructional Assistants - Regular Classroom | 30.00 | | 30.00 | |
| 108 | Special Education Instructional Assistants | | 300.00 | 300.00 | |
| 121 | One-Time Costs in 2023-24 | | (84.00) | (84.00) | |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (29.00) | (29.00) | |
| 153 | ESEA Title I - Basic Program | | 5.00 | 5.00 | |
| 164 | Medicaid Administrative Outreach Program | | (10.00) | (10.00) | |
| | | 30.00 | (34.00) | 266.00 | 262.00 |

Changes in Staff

| Page | Months of Employment | | | |
|---|---|-----------------|-------------------|---------------|
| | State | Local | Federal | Total |
| Therapist | | | | |
| 105 | Occupational Therapists | | 84.00 | 84.00 |
| 106 | Physical Therapists | | 48.00 | 48.00 |
| | | 0.00 | 0.00 | 132.00 |
| School-Based Specialist | | | | |
| 138 | ESSER III - K-12 Emergency Relief Fund | | (12.00) | (12.00) |
| 153 | ESEA Title I - Basic Program | | (71.00) | (71.00) |
| | | 0.00 | 0.00 | (83.00) |
| Non-Certified Instructor | | | | |
| 77 | School Calendar Change | 2.00 | | 2.00 |
| 79 | Building Substitute - New School | 12.00 | | 12.00 |
| 110 | Building Substitutes - Program Continuity | 1,685.00 | (1,685.00) | 0.00 |
| | | 0.00 | 1,699.00 | (1,685.00) |
| | | | | 14.00 |
| Subtotal - Instructional Support Personnel - Non-Certified | | | | |
| | 30.00 | 1,665.00 | (1,370.00) | 325.00 |
| Technical and Administrative Support Personnel | | | | |
| Office Support | | | | |
| 77 | School Calendar Change | 2.00 | | 2.00 |
| 80 | Clerical Support | 18.00 | 18.00 | 36.00 |
| 81 | New Schools - Early Hires and Professional Learning | 36.00 | | 36.00 |
| 121 | One-Time Costs in 2023-24 | (21.00) | | (21.00) |
| | | 18.00 | 35.00 | 0.00 |
| | | | | 53.00 |
| Subtotal - Technical and Administrative Support Personnel | | | | |
| | 18.00 | 35.00 | 0.00 | 53.00 |
| Operational Support Personnel | | | | |
| Driver | | | | |
| 93 | Bus Drivers | 84.00 | | 84.00 |
| | | 84.00 | 0.00 | 0.00 |
| | | | | 84.00 |
| Cafeteria Worker | | | | |
| 77 | School Calendar Change | 4.00 | | 4.00 |
| 92 | Child Nutrition Services Positions | 24.00 | | 24.00 |
| | | 0.00 | 28.00 | 0.00 |
| | | | | 28.00 |

Changes in Staff

| Page | | Months of Employment | | | |
|------|---|----------------------|-----------------|-------------------|-------------------|
| | | State | Local | Federal | Total |
| | Manager | | | | |
| 77 | School Calendar Change | | 2.00 | | 2.00 |
| 92 | Child Nutrition Services Positions | | 12.00 | | 12.00 |
| | | 0.00 | 14.00 | 0.00 | 14.00 |
| | Subtotal - Operational Support Personnel | 84.00 | 42.00 | 0.00 | 126.00 |
| | Total | 643.00 | 1,985.00 | (5,200.00) | (2,572.00) |

| Months By Cost Center | | | | | |
|-----------------------|--|---------------|-----------------|-------------------|-------------------|
| | School-Based Months (0000 - 0799) | 559.00 | 1,380.00 | (4,739.00) | (2,800.00) |
| | Central Services School-Based Months (0800 - 0899) | 84.00 | 561.00 | (395.00) | 250.00 |
| | Central Services Months (0900 - 0999) | 0.00 | 44.00 | (66.00) | (22.00) |
| | Total | 643.00 | 1,985.00 | (5,200.00) | (2,572.00) |

**2024-
2025**

Funding Requests

Funding Requests

Introduction

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

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

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

Categories

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

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

Areas

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

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

Employment Lengths

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

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

Funding Requests

Calculations

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

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

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

One-Time Costs

Some funding requests include one-time costs, which means the increase to the budget will occur for one year only and will be removed the subsequent year. Usually, this occurs when new positions are being created and there are costs for new computers or setting up a new work area. This proposed budget does not include requests with one-time costs.

Employee Compensation

State-Legislated Salary Increase

Area

Systemwide

Description

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

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

Strategic Objective

Operational Effectiveness

Budget Adjustments

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

Employee Compensation

Local Master's Pay for Teacher Hires

Area Systemwide

Description In 2013, the General Assembly eliminated state-funded pay for master's degrees and other higher degrees for teachers who began their degree programs after that year.

In 2022-23, the Wake County school board reinstated the advanced degree pay for teachers and other certified personnel using local funds.

Proposed Funding WCPSS continues to hire teachers with locally funded master's pay. This request is for additional funds to pay for newly hired teachers with master's degrees.

Strategic Objectives Operational Effectiveness and Student Knowledge and Skills

Budget Adjustments

| Description | MOE | Local |
|--------------|-----|--------------|
| Master's Pay | | \$ 3,100,000 |
| Total | - | \$ 3,100,000 |

Employee Compensation

Locally Funded Salary Supplement Increase

Area

Systemwide

Description

The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The proposal for 2024-25 is to increase the traditional calendar salary supplement tables by 4 percent.

| Increase by Year | |
|------------------|-------------|
| 2019-20 | 1.0 percent |
| 2020-21 | - |
| 2021-22 | 2.5 percent |
| 2022-23 | 4.0 percent |
| 2023-24 | 5.5 percent |
| Proposed | |
| 2024-25 | 4.0 percent |

The 4 percent increase to the locally funded salary supplement tables includes certified staff and assistant principals.

Proposed Funding

Additional funding needed based on the 4 percent increase to the locally funded salary supplement tables is \$7.6 million.

Strategic Objective

Operational Effectiveness

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|---------------------|
| Salary Supplement Increase | | \$ 7,600,000 |
| Total | - | \$ 7,600,000 |

Employee Compensation

Locally Funded Salary Increase - Non-Certified Personnel

Area

Systemwide

Description

The proposed increase for non-certified personnel continues a multi-year plan to adjust compensation towards market competitive salaries. The following outlines a breakdown of the total amount of additional local dollars invested in increasing non-certified employee compensation since WCPSS began the multi-year initiative in 2019-20:

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

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

The proposal for 2024-25 is to increase the non-certified salary schedule to a \$17.75 per hour minimum while continuing a 25 cent step differential and 40 cent grade differential and a minimum overall increase of 4 percent for non-certified staff. The salary increase for bus drivers is on a separate funding request.

Strategic Objective

Operational Effectiveness

Budget Adjustments

| Description | MOE | Local |
|---|----------|---------------------|
| Salary Increase - Non-Certified Personnel | | \$ 4,100,000 |
| Total | - | \$ 4,100,000 |

Employee Compensation

Locally Funded Salary Increase - Bus Drivers

| | |
|----------------------------|---|
| Area | Systemwide |
| Description | The starting hourly wage for bus drivers in 2023-24 is \$18.55 per hour. WCPSS continues to face a bus driver shortage. In an effort to recruit and retain bus drivers, WCPSS seeks local funds to increase salaries for bus drivers. |
| Proposed Funding | This request is to increase the bus driver salary schedule to a \$20 per hour minimum. |
| Strategic Objective | Operational Effectiveness |

Budget Adjustments

| Description | MOE | Local |
|-------------------------------|----------|---------------------|
| Salary Increase - Bus Drivers | | \$ 1,100,000 |
| Total | - | \$ 1,100,000 |

Employee Compensation

Extra Duty

Area

Systemwide

Description

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

Proposed Funding

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

Strategic Objectives

Operational Effectiveness and Student Knowledge and Skills

Budget Adjustments

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

Legislative Impact

Charter Schools

| | |
|------------------|---|
| Area | Systemwide |
| Description | In accordance with General Statute 115C-218.105, local current expense revenues are shared between the school district and charter schools serving students living within the county. The increase depends on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, tuition and fees, and red light camera fines. |
| Proposed Funding | WCPSS estimates an increase of \$9.0 million due to charter schools in 2024-25, which is a 14 percent increase. We will include charter school payments as a potential risk since actual costs could be higher based on revenues and student membership in 2024-25. |

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

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

*Estimated

| | |
|---------------------|---------------------------|
| Strategic Objective | Operational Effectiveness |
|---------------------|---------------------------|

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

Legislative Impact

Employer Matching Rate Changes

Area

Systemwide

Description

The legislature determines the employer contribution rates for retirement and the State Health Plan.

In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percentage employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance Plan.

Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources.

If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost.

Self-supporting programs such as enterprise or fee-driven programs, grants, and contracts cover the employee's matching benefits in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.

Proposed Funding

Employer Matching Rate Increases from 2023-24 to 2024-25:

- Retirement rate decrease from 25.02 percent to 24.04 percent
- Hospitalization rate increase from \$7,557 to \$8,095 per year

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

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

New Schools and School Changes

School Calendar Change

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

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

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

New Schools and School Changes

School-Based Administrators

| | |
|------------------------|--|
| Area | Schools |
| Description | Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas. |
| Funding Formula | <p><u>Principal</u></p> <p>Each school receives 12 MOE.</p> |

Assistant Principal (AP)

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

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

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

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

| | |
|----------------------------|------------------------------|
| Strategic Objective | Student Knowledge and Skills |
|----------------------------|------------------------------|

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

New Schools and School Changes

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

New Schools and School Changes

Clerical Support

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

| | |
|-------------------------|---|
| Proposed Funding | <p>Woods Creek Elementary opening in 2024-25 will receive a lead secretary, data manager, and receptionist.</p> <p>The estimated increase in the non-instructional support state allotment is \$91,903 based on the student membership projection of 160,445 and the state allotment formula of \$320.92 per student.</p> |
|-------------------------|---|

| | |
|-----------------------------------|-------------------------|
| 2024-25 Projected State Allotment | \$ 51,490,009 |
| Less 2023-24 State Allotment | \$ 51,398,106 |
| Equal Increase for 2024-25 | <u><u>\$ 91,903</u></u> |

| | |
|-----------------------------|--|
| Strategic Objectives | Student Knowledge and Skills and Operational Effectiveness |
|-----------------------------|--|

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

New Schools and School Changes

New Schools - Early Hires and Professional Learning

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

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

* Carryover until September 30 of first year school is open

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

Proposed Funding

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

New Schools and School Changes

Wake Early College of Information and Biotechnologies

Area

Chief of Schools

Description

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

Proposed Funding

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

Strategic Objectives

Operational Effectiveness and Student Dispositions and Well-Being

Budget Adjustments

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

New Schools and School Changes

Academically or Intellectually Gifted (AIG) Teacher

Area

Academics

Description

AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the underrepresented populations, K-12, nor enough months to support each school.

Funding Formula

State Formula: Each Local Education Agency (LEA) receives \$1,460.70 per child for 4 percent of Average Daily Membership (ADM) regardless of the number of children identified as academically or intellectually gifted in the LEA. For the 2024-25 school year, the projected enrollment is 160,445 students ($160,445 * 17\% = 27,276$ projected AIG students for 2024-25).

Projected Budget for 2024-25: \$9,374,480 ($160,445 * 4\% * \$1,460.70$)

Initial State Budget for 2023-24: \$9,357,248

Budget Increase: \$17,232

WCPSS Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 17 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted.

Base allotments are determined and distributed according to the projected number of formally identified AIG students assigned to each elementary and middle school as displayed in the fall headcount. The number of identified 4th graders are counted twice to adjust for projected 3rd grade identification.

Elementary school allotments are based on the following ranges according to school calendar:

- 1-65 AIG students = .5 teacher position (5 MOE or 6 MOE for year-round schools)
- 66-130 AIG students = 1 teacher position (10 MOE or 12 MOE for year-round schools)
- 131-194 AIG students = 1.5 teacher positions (15 MOE or 18 MOE for year-round schools)
- 195+ AIG students = 2 teacher positions (20 MOE or 24 MOE for year-round schools)

Proposed Funding

Proposed AIG Teacher Position: 12 MOE to support Woods Creek Elementary opening as a year-round school in 2024-25.

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

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

New Schools and School Changes

Instructional Facilitator

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

New Schools and School Changes

Intervention Teacher

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

New Schools and School Changes

Program Enhancement Teachers

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

New Schools and School Changes

Special Education Teachers and Instructional Assistants

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

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

New Schools and School Changes

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

New Schools and School Changes

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

New Schools and School Changes

School Psychologist

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

New Schools and School Changes

School Social Worker

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

Budget Adjustments

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

New Schools and School Changes

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

New Schools and School Changes

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

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area Maintenance and Operations

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

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

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

Funding Formulas

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

New Schools and School Changes

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

New Schools and School Changes

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

New Schools and School Changes

School Library Media Coordinator

Area Technology

Description

The library media program creates a foundation for lifelong learning by enabling students and school staff to be effective readers and users of information. The program is designed to complement and enhance the educational philosophy, goals, and objectives of the school and the district by:

- Providing intellectual and physical access to materials in all formats;
- Providing instruction to develop competence and stimulate interest in reading, viewing, and using information and ideas; and
- Working in collaboration with other teachers to design learning strategies to meet the needs of individual students.

School library media coordinators are allotted on final Average Daily Membership (ADM).

Funding Formula

WCPSS Formula:

Elementary and Middle Schools:

| Traditional/Modified Calendar | |
|-------------------------------|-----|
| Number of Students | MOE |
| Up to 1,100 | 10 |
| 1,100-1,600 | 15 |
| Above 1,600 | 20 |

| Year-Round Calendar | |
|---------------------|-----|
| Number of Students | MOE |
| Up to 1,400 | 12 |
| 1,400-1,800 | 18 |
| Above 1,800 | 24 |

High Schools:

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

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

Proposed Funding

Add 12 school library media coordinator Months of Employment (MOE) for Woods Creek Elementary.

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

| Description | MOE | Local |
|-------------------|--------------|------------------|
| Media Coordinator | 12.00 | \$ 75,870 |
| Total | 12.00 | \$ 75,870 |

Student Membership Changes

Teachers - Regular Classroom

Area Schools

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

Funding Formula WCPSS Teacher to Student Ratio:

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

Proposed Funding

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

Strategic Objective Student Knowledge and Skills

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

Student Membership Changes

Instructional Assistants - Regular Classroom

Area Schools

Description WCPSS applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.

Funding Formula

- Kindergarten - two IAs for every three classes
- Grades 1-2 - one IA for every two classes
- Grade 3 - one IA for every three classes

Proposed Funding

| | |
|---------------------------------|--------------------------|
| 2024-25 Projected K-3 Allotment | \$ 50,444,352 |
| Less 2023-24 K-3 Allotment | \$ 50,310,314 |
| Equal Increase for 2024-25 | <u><u>\$ 134,038</u></u> |

Based on the funding formula, there is an estimated increase of 30 months of employment.

Strategic Objective Student Knowledge and Skills

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

Student Membership Changes

Instructional Supplies

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

Alternative Schools

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

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

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

| | |
|----------------------------|------------------------------|
| Strategic Objective | Student Knowledge and Skills |
|----------------------------|------------------------------|

| Budget Adjustments | Description | MOE | State | Local | Total |
|--------------------|------------------------|-----|----------|-----------|-----------|
| | Instructional Supplies | | \$ 8,299 | \$ 76,468 | \$ 84,767 |
| | Total | - | \$ 8,299 | \$ 76,468 | \$ 84,767 |

Student Membership Changes

Career Technical Education (CTE) - Program Support Funds

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

Student Membership Changes

Driver Education State Funding

Area

Academics

Description

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

Driver education is available for all Wake County resident students between the ages of 14.5 and 18, including public school, private school, charter school, and licensed homeschool students.

Funding Formula

The state allotment is currently \$208.69 per student. The state level of funding is assumed to remain at \$208.69 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and homeschools).

Proposed Funding

We expect a decrease in the overall allocation for WCPSS due to a projected ADM decrease and slightly higher numbers of charter, private, and homeschool students. Based on projected 9th grade ADM (14,577 public school students) and the 1,800 private, charter, federal, and homeschool students, we estimate funding to be 16,377 students * \$208.69 = \$3,417,716.

State Funding

Projected 2024-25 Budget: \$ 3,417,716

Less 2023-24 Budget 3,609,034

2024-25 Projected Decrease \$ (191,318)

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

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

Student Membership Changes

Limited English Proficiency (LEP) Teachers

Area

Academics

Description

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

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

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

Funding Formula

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

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

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

Proposed Funding

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

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

Student Membership Changes

Textbooks and Digital Resources - State Funds

| | | | | | | | | | |
|--|---|------------------------------|--|--|--------------|------------------------|--------------|--|-----------------|
| Area | Academics | | | | | | | | |
| Description | The state provides funding for state-adopted textbooks and digital resources. | | | | | | | | |
| Funding Formula | The Wake County Public School System received \$31.12 per Average Daily Membership (ADM) in grades K-12 from the state for the 2023-24 school year. | | | | | | | | |
| Proposed Funding | <table><tr><td colspan="2">Textbooks State Funds</td></tr><tr><td>2024-25 Estimated Allotment (160,445 students * \$31.12)</td><td>\$ 4,993,048</td></tr><tr><td>Less 2023-24 Allotment</td><td>\$ 4,984,738</td></tr><tr><td>Student Membership Allotment Adjustment</td><td>\$ 8,310</td></tr></table> | Textbooks State Funds | | 2024-25 Estimated Allotment (160,445 students * \$31.12) | \$ 4,993,048 | Less 2023-24 Allotment | \$ 4,984,738 | Student Membership Allotment Adjustment | \$ 8,310 |
| Textbooks State Funds | | | | | | | | | |
| 2024-25 Estimated Allotment (160,445 students * \$31.12) | \$ 4,993,048 | | | | | | | | |
| Less 2023-24 Allotment | \$ 4,984,738 | | | | | | | | |
| Student Membership Allotment Adjustment | \$ 8,310 | | | | | | | | |
| Strategic Objective | Student Knowledge and Skills | | | | | | | | |

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

Special Education Services

Occupational Therapists

Area

Description

Special Education

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

Critical OT services and supports include:

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

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

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

Proposed Funding

Strategic Objectives

Recommended Phase-in Plan for Occupational Therapy:

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

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

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

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

Special Education Services

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

Special Education Services

Speech-Language Pathologists

Area

Special Education

Description

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

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

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

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

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

Proposed Funding

Recommended Phase-In Plan for Speech-Language Pathology:

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

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

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

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

Special Education Services

Special Education Instructional Assistants

Area

Special Education

Description

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

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

Specialized/Regional Programs:

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

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

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

Special Assignment:

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

Proposed Funding

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

Special Assignment: 10 IA positions = 100 MOE

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

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

Special Education Services

Exceptional Children (EC) Contract Transportation

Area Transportation

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

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

Strategic Objectives Student Knowledge and Skills

Budget Adjustments

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

Program Continuity

Building Substitutes

| Area | Schools |
|-----------------------------|--|
| Description | <p>Building substitutes are full-time employees assigned to a school to allow coverage of one teacher absence each day which provides consistency for the school and students. Building substitutes know the teachers, students, and culture at their school.</p> <p>Each school has one full-time building substitute position. Traditional, modified, and Track 4 schools receive a 10-month position. Year-round schools receive a 12-month position. There is a total of 2,044 months allotted to schools.</p> |
| Proposed Funding | <p>Building substitutes have been paid using one-time federal ESSER funds since the positions were created in the 2021-22 school year. ESSER funds are ending September 30, 2024. WCPSS will use ESSER carryover funds to cover position costs for the first quarter of 2024-25. This request is for local funds to pay for building substitutes for the remainder of 2024-25.</p> <p>WCPSS will need additional local funding in 2025-26 to cover the cost of positions for the first quarter.</p> |
| Strategic Objectives | Student Knowledge and Skills and Operational Effectiveness |

| Budget Adjustments | Description | MOE | Local | Federal | Total |
|--------------------|------------------------------------|------------|---------------------|----------------------|--------------|
| | Building Substitutes - Local MOE | 1,685.00 | \$ 5,959,277 | \$ | \$ 5,959,277 |
| | Building Substitutes - Federal MOE | (1,685.00) | | (5,959,277) | (5,959,277) |
| | Total | - | \$ 5,959,277 | \$(5,959,277) | \$ - |

Program Continuity

Flag Football

| Area | Schools |
|-----------------------------|---|
| Description | In 2023-24, WCPSS started a pilot for flag football funded by the Carolina Panthers Charities grant. Based on the popularity and demand of the pilot season and the grant ending, local funding is needed to continue flag football beyond 2023-24. |
| Proposed Funding | The requested funds will be used for the coaching supplement for a flag football coach at 25 high schools with athletic programs. |
| Strategic Objectives | Student Knowledge and Skills and Student Dispositions and Well-Being |

| Budget Adjustments | Description | MOE | Local |
|---------------------------|------------------------------------|----------|-------------------|
| | Flag Football Coaching Supplements | | \$ 138,000 |
| | Total | - | \$ 138,000 |

Program Continuity

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

Area Schools

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

Strategic Objectives Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

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

Program Continuity

Early College Programming

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

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

Program Continuity

Wendell Magnet Middle and East Wake Magnet High

| | |
|-----------------------------|---|
| Area | Chief of Schools |
| Description | Magnet Schools Assistance Program (MSAP) 2023 Project Elevate was included in the 2023-24 proposed budget as a potential risk. The U.S. Department of Education awarded WCPSS the MSAP 2023 grant, however, as part of the grant parameters, WCPSS Magnet Programs agreed to provide locally funded magnet Months of Employment (MOE) for the new magnet schools – Wendell Magnet Middle (20 MOE) and East Wake Magnet High Schools (15 MOE). |
| Proposed Funding | Those MOE were not budgeted in 2023-24 and therefore are mission critical to be included in the 2024-25 budget. |
| Strategic Objectives | Student Knowledge and Skills and Student Dispositions and Well-Being |

Budget Adjustments

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

Program Continuity

Behavioral Health Supports

Area

Student Services

Description

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

Student Dispositions and Well-being

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

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

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

Demonstrated Need: 2022-23 Data

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

School Physical Health 2022-23

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

WCPSS implemented a multi-year plan in 2019-20 to expand behavioral health supports. WCPSS used one-time federal funds for the last four years to support behavioral health positions. The federal funds will expire in 2024-25. This request shifts 1,107.00 existing months to the recurring operating budget to ensure the continuation of behavioral health supports. The multi-year plan will resume in 2025-26.

Multi-Year Plan - Actual

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

Multi-Year Plan - Proposed

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

Program Continuity

Behavioral Health Supports

Proposed Funding This request is for local funds to continue 1,107.00 Months of Employment (MOE) currently supported by Elementary and Secondary School Emergency Relief (ESSER) III.

ESSER III carryover funds will support behavioral health support positions for the first quarter of 2024-25. The grant ends September 30, 2024.

Strategic Objectives Student Dispositions and Well-Being and Operational Effectiveness

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|----------------------------------|----------|----------------------|------------------------|----------------|
| Positions funded by ESSER | | | | |
| School Counselors | 502.00 | \$ 4,794,809 | \$ | \$ 4,794,809 |
| School Social Workers | 271.50 | 2,365,164 | | 2,365,164 |
| School Psychologists | 121.50 | 1,208,006 | | 1,208,006 |
| Instructional Specialists | 110.00 | 1,085,021 | | 1,085,021 |
| Senior Administrators | 36.00 | 390,630 | | 390,630 |
| Lead Psychologists | 18.00 | 192,946 | | 192,946 |
| Crisis Specialists | 24.00 | 220,619 | | 220,619 |
| SEFEL Coaches | 24.00 | 201,544 | | 201,544 |
| Positions funded by ESSER | | | | |
| School Counselors | (502.00) | \$ | \$ (4,794,809) | \$ (4,794,809) |
| School Social Workers | (271.50) | | (2,365,164) | (2,365,164) |
| School Psychologists | (121.50) | | (1,208,006) | (1,208,006) |
| Instructional Specialists | (110.00) | | (1,085,021) | (1,085,021) |
| Senior Administrators | (36.00) | | (390,630) | (390,630) |
| Lead Psychologists | (18.00) | | (192,946) | (192,946) |
| Crisis Specialists | (24.00) | | (220,619) | (220,619) |
| SEFEL Coaches | (24.00) | | (201,544) | (201,544) |
| Total | - | \$ 10,458,739 | \$ (10,458,739) | \$ - |

Increasing Property Costs

Property and Casualty Insurance Premiums

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

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

Increasing Property Costs

Real Estate Leases

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

Strategic Objective Operational Effectiveness

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

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

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

Budget Adjustments

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

Increasing Property Costs

Annual Uplift Fees Associated with Ongoing Renewals

Area Technology

Description

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

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

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

Proposed Funding

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

Strategic Objective

Operational Effectiveness

Budget Adjustments

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

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

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

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

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

Removal of Prior Year One-Time Costs

One-Time Costs in 2023-24

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

Removal of Prior Year One-Time Costs

| Instructional Supplies - One-Time Allotment | | | | | | | | | | | |
|---|---|------------------------------|-------------|-----|-------|------------------------|--|----------------|-------|---|------------------------------|
| Area | Systemwide | | | | | | | | | | |
| Description | For the 2023-24 school year, the state budget included \$10 million in non-recurring funds from Indian Gaming. This increased the per pupil allotment for classroom materials and instructional supplies by \$7.18 per Average Daily Membership (ADM) for 2023-24 only. | | | | | | | | | | |
| Proposed Funding | This adjustment removes the one-time state allotment of \$1,149,949. | | | | | | | | | | |
| | Classroom Materials/Instructional Supplies/Equipment Allotment | | | | | | | | | | |
| | 2023-24 NCDPI Allotted Student Membership | 160,160 | | | | | | | | | |
| | One-Time 2023-24 Increase per ADM | *\$7.18 | | | | | | | | | |
| | Remove One-Time Allotment | <u>\$1,149,949</u> | | | | | | | | | |
| Strategic Objective | Student Knowledge and Skills | | | | | | | | | | |
| Budget Adjustments | <table><tr><th>Description</th><th>MOE</th><th>State</th></tr><tr><td>Instructional Supplies</td><td></td><td>\$ (1,149,949)</td></tr><tr><td>Total</td><td>-</td><td><u>\$ (1,149,949)</u></td></tr></table> | | Description | MOE | State | Instructional Supplies | | \$ (1,149,949) | Total | - | <u>\$ (1,149,949)</u> |
| Description | MOE | State | | | | | | | | | |
| Instructional Supplies | | \$ (1,149,949) | | | | | | | | | |
| Total | - | <u>\$ (1,149,949)</u> | | | | | | | | | |

Removal of Prior Year One-Time Costs

Textbooks and Digital Resources State Carryover Funds

| Area | Systemwide | | | | | | | | | |
|-------------------------------------|--|-----------------------------------|-----|-------|-------------------------------------|--|----------------|-----------------------------|----|----------------|
| Description | The state allows textbooks and digital resources funds to carry over. | | | | | | | | | |
| Funding Formula | <ul style="list-style-type: none">Current year allotment and carryover from prior yearLess current year textbook and digital resource expendituresEquals funds eligible to carry over | | | | | | | | | |
| Proposed Funding | <div>Textbooks and Digital Resources State Carryover Funds</div> <table><tr><td>2024-25 estimated carryover funds</td><td>\$</td><td>-</td></tr><tr><td>Less 2023-24 actual carryover funds</td><td></td><td>7,670,065</td></tr><tr><td>Decrease in Carryover Funds</td><td>\$</td><td>(7,670,065)</td></tr></table> | 2024-25 estimated carryover funds | \$ | - | Less 2023-24 actual carryover funds | | 7,670,065 | Decrease in Carryover Funds | \$ | (7,670,065) |
| 2024-25 estimated carryover funds | \$ | - | | | | | | | | |
| Less 2023-24 actual carryover funds | | 7,670,065 | | | | | | | | |
| Decrease in Carryover Funds | \$ | (7,670,065) | | | | | | | | |
| Strategic Objective | Student Knowledge and Skills | | | | | | | | | |
| Budget Adjustments | <table><tr><th>Description</th><th>MOE</th><th>State</th></tr><tr><td>Carryover Funds</td><td></td><td>\$ (7,670,065)</td></tr><tr><td>Total</td><td>-</td><td>\$ (7,670,065)</td></tr></table> | Description | MOE | State | Carryover Funds | | \$ (7,670,065) | Total | - | \$ (7,670,065) |
| Description | MOE | State | | | | | | | | |
| Carryover Funds | | \$ (7,670,065) | | | | | | | | |
| Total | - | \$ (7,670,065) | | | | | | | | |

CRRSA - ESSER II

ESSER II - Instructional Support Contract

Area Academic Advancement

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

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

Funds were available through September 30, 2023.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

CRRSA - ESSER II

ESSER II - Learning Loss Funding

Area Academic Advancement

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

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

CRRSA - ESSER II

ESSER II - Summer Career Accelerator Program

Area Academic Advancement

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

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

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

CRRSA - ESSER II

ESSER II - Supplemental - K-12 Emergency Relief Fund

Area Academic Advancement

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

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

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

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

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

Area

Chief of Schools

Description

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

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

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

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Career and Technical Education - Hospitality

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Cyberbullying and Suicide Prevention Grants

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

ARP Act - ESSER III

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

Area Academic Advancement

Description

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

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

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Grants for Identification and Location of Missing Students

Area Academic Advancement

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

Funds are used to identify and locate missing students.

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Homeless II

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - IDEA 611 Grants to States

Area Academic Advancement

Description

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

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

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

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

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - IDEA Preschool Grants

Area Academic Advancement

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

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

Funds were available through September 30, 2023.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - K-12 Emergency Relief Fund

Area Academic Advancement

Description

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

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

Funds are available through September 30, 2024.

There are two requests in the Program Continuity category that move costs from ESSER III to local funds as of September 30, 2024: Building Substitutes and Behavioral Health Supports. This adjustment removes intervention positions and extended care for bus riders from ESSER III funds.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

| Description | MOE | Federal |
|-----------------------------------|-------------------|------------------------|
| Salaries and Benefits | | \$ (38,015,627) |
| Intervention Positions | (2,356.00) | |
| Teacher - Title I | (160.00) | |
| Intervention Coordinator | (135.00) | |
| Instructional Assistant - Title I | (29.00) | |
| Instructional Coach | (28.00) | |
| Parent Liaison | (12.00) | |
| Senior Administrator - Finance | (12.00) | |
| Supplies and Materials | | (13,374,380) |
| Purchased Services | | (3,468,192) |
| Indirect Cost | | (1,905,300) |
| Total | (2,732.00) | \$ (56,763,499) |

ARP Act - ESSER III

ESSER III - Math Enrichment Programs

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - School Psychologist Grant

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - STEM Pilot Program

Area Academic Advancement

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

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Summer Career Accelerator Program

Area Academic Advancement

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - NBPTS Certification Fee Reimbursement Program

Area Human Resources

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

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Principal Retention Supplements

Area Human Resources

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

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

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

ARP Act - ESSER III

ESSER III - Gaggie Grants

Area Technology

Description

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

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

Funds are available through September 30, 2024.

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Hendrick Get Set Go Grant

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

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

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area Chief of Schools

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

MSAP Project Elevate

Area

Chief of Schools

Description

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

Strategic Objectives

Student Knowledge and Skills and Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

MSAP Project Nexus

Area

Chief of Schools

Description

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

MSAP Synergy 2022

Area Chief of Schools

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Title II - Supporting Effective Instruction

Area Academic Advancement

Description

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

Domains for supporting educators include:

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

In addition, funds may be used for:

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

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

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

Strategic Objectives

Student Knowledge and Skills and Student Dispositions and Well-Being

Budget Adjustments

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

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

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

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

Changes to Grants, Donations, and Fees

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

Area Academics

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

Strategic Objective Student Knowledge and Skills

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

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area

Academics

Description

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

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

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Preschool Handicapped

Area Special Education

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

ARPA Community Grant Program

Area Student Services

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

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

Strategic Objective Student Knowledge and Skills

Budget Adjustments

| Description | MOE | Federal |
|-------------------------|----------------|---------------------|
| Salaries and Benefits | | \$ 292,192 |
| Unbudgeted Funds | | 70,940 |
| Counselor | (4.00) | (34,747) |
| Instructional Assistant | (10.00) | (15,317) |
| Purchased Services | | (487,292) |
| Total | (14.00) | \$ (174,224) |

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

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

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

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

Strategic Objective Student Dispositions and Well-Being

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

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

Strategic Objective

Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area Child Nutrition

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

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

Strategic Objective Operational Effectiveness

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

Changes to Grants, Donations, and Fees

Assistant Principal Intern - MSA Students

Area Human Resources

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

Strategic Objective Operational Effectiveness

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

Changes to Grants, Donations, and Fees

Verification Rebate Program

Area Human Resources

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

Teacher and School Leaders (TSL) Grant

Area Human Resources

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

E-Rate

Area Technology

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

School Connectivity

Area Technology

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

Strategic Objective Operational Effectiveness

Budget Adjustments

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

Changes to Grants, Donations, and Fees

School Technology Fund

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

Grants, Donations, and Fees Ending

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

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

Capital Building Program

Capital Building Program

Area

Facilities

Description

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

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

Strategic Objective

Student Knowledge and Skills

Budget Adjustments

| Description | MOE | Local |
|--------------------------|----------|----------------------|
| Capital Building Program | | \$ 30,574,018 |
| Total | - | \$ 30,574,018 |

**2024-
2025**

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