

ADOPTED BUDGET

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022



What Starts Here Changes Everything.

CARY, NORTH CAROLINA



WAKE COUNTY BOARD OF EDUCATION

CROSSROADS BUILDING I
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CARY, NORTH CAROLINA 27518

May 6, 2021

Dear Chairman Calabria,

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On behalf of the Wake County Board of Education, I am presenting the proposed budget for the 2021-2022 fiscal year. It is a document that reflects the needs of approximately 160,000 students, their families, and nearly 20,000 employees who have put tremendous effort into an academic year shaped almost entirely by a single worldwide event.

In many ways, the COVID-19 pandemic has revealed a depth of talent previously unseen. It has required families and staff to accomplish tasks that many thought impossible. It also magnified gaps and disparities among families that are painful to acknowledge.

As we work together to put the pandemic behind us, we are gratified to know the Wake County Board of Commissioners strongly supports the education of all children.

It is with that understanding we are requesting \$544,205,093 in county appropriation for the 2021-2022 school year – an increase of \$28,249,992 in the annual base budget.

This request is slightly smaller than last year, which was also relatively small by recent historical standards. The reasons, as outlined in the superintendent's proposed budget to our Board of Education, can be traced to the federal response to the COVID-19 pandemic.

Federal CARES Act funding, which has been a tremendous benefit to WCPSS, is still being distributed and set aside for future expenses related to the pandemic. We have no doubt these funds will be needed.

However, it is the district's intent to spread federal funding over more than one fiscal year, primarily to avoid a cut in services and personnel when the flow of money ends. This approach has the added benefit of reducing the amount immediately requested of the county.

However, there are two primary funding needs our school board believes we must address now.

The first is a permanent replacement for the \$11.9 million in “one-time” funding provided last year by the county. The “one-time” status was agreed to based on economic concerns that largely, and fortunately, did not materialize.

This generous financial commitment during the first phase of the pandemic in 2020 must become permanent if the school district hopes to retain hard-fought gains made during the past 12 months.

For example:

- The district greatly accelerated its distribution of laptops to students in need. While that effort helped close some of the digital divide, it must now be maintained and supported.
- The academic gains of children, while admirable under the circumstances, will need to be bolstered. This need could stretch across several budget cycles.

By permanently replacing last year’s “one-time” funding with a base budget appropriation, the district can confidently tackle such longer-term challenges.

The district’s second most pressing need is to return to a multi-year funding plan that was interrupted by the pandemic.

The work of county commissioners and school board members to identify long-range needs, and agree to a funding plan, was a significant accomplishment two years ago. Among its components, for example, is an increase in counselors, psychologists and social workers -- a need that has never been more obvious.

In order to avoid the repeated cycle of delay that created such staffing shortages, as well as address maintenance backlogs, the Board of Education is requesting approximately \$16.3 million to resume work in this area.

This total request of \$28.2 million, which represents \$16.3 million for long-range needs and the replacement of \$11.9 million in "one-time" funding, will not meet

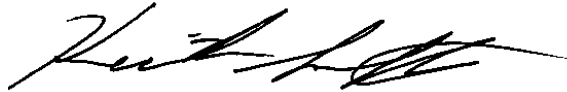
our district's needs. However, it is a balanced approach that provides a sustainable path to long-term success.

As we look to the coming year, it is not possible for me to overstate the pride we feel in the accomplishments of our employees this past year. On multiple occasions they created -- and then re-created -- our school system with no template to guide them and a seemingly endless commitment to children.

Many of our families responded in kind, committing themselves to the challenges of shifting expectations.

I am certain you and your colleagues will be as committed when considering our request for the coming year. I want to thank you in advance for your deliberations and look forward to continuing our work together as we strive to emerge stronger from a pandemic that has redefined the responsibilities of public service.

Respectfully,

A handwritten signature in black ink, appearing to read 'Keith Sutton', with a stylized, cursive script.

Keith Sutton

Chair, WCPSS Board of Education



WAKE COUNTY PUBLIC SCHOOL SYSTEM

Cathy Q. Moore
Superintendent

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April 6, 2021

Wake County Board of Education:

It is impossible to look forward to the coming school year without looking back at how COVID-19 redefined our school operations.

In partnership with Wake County and other community partners, the district has distributed more than 8 million meals *outside* of school to keep children fed. About 88,000 technology devices have been distributed so students can remain connected. About 80,000 students attend a Virtual Academy that did not exist a year ago. Countless hours have been spent creating, revising and adjusting academic routines.

Throughout it all, I found myself returning to our district's core beliefs. You might recall last year's budget message spoke to our first core belief: "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous and meaningful learning each day." It is our first core belief because it is the cornerstone of our work.

But there is another core belief I want to reference today. It states that "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."

Our stakeholders were not thinking about a pandemic when they helped write this core belief, but the risk, innovation and continuous improvement it addresses were tested daily this past year. We succeeded in many areas. At times we stumbled. And we incurred new costs along the way.

It is those costs, and the use of millions of dollars in COVID-19 relief funds, you will find addressed in my 2021-2022 proposed budget.

More specifically, this year's proposed budget addresses two main needs.

The first is a request to our County Commissioners to make permanent the \$11.9 million in "one-time" funding provided last year. Commissioners generously provided this amount to the school district last year at a time when the future of our local economy was extremely uncertain. With many of those uncertainties removed, I am requesting that funding become permanent.



WAKE COUNTY PUBLIC SCHOOL SYSTEM

The second request is familiar to you, and to those who have followed our conversations with County Commissioners regarding the district's multi-year funding plan. Funding in this area was not addressed in last year's budget due to the pandemic.

I am asking that an additional \$16.3 million become part of the county's annual appropriation to the school district to resume work in this area. It is critical to our continuity of operations as we return to a traditional school year.

You might recall that one key area of the multi-year funding plan was the need to increase counselors, psychologists and social workers. This was an acute need before the pandemic. Teachers routinely told us then that significant academic progress was intertwined with stronger social and emotional support for students. As the pandemic enters its second year, the need for counselors, psychologists and social workers is now painfully obvious.

With these two additional items, I am recommending a request of \$28,249,992 in additional funding from County Commissioners for the 2021-2022 school year.

This request reflects two financial realities of this "pandemic year."

The first is that county services and school operations are still difficult to fully predict following the upheaval of the past 12 months. While we anticipate larger financial requests in future years, I feel the school system and the county would be best served by a more modest request for 2021-2022.

The second financial reality is that federal CARES Act funding, which has been a tremendous benefit to WCPSS, is still being distributed and set aside for future expenses related to the pandemic.

While we could spend every CARES Act dollar on immediate academic needs, we must be mindful of a lesson other districts learned during the Great Recession of 2009. Namely, if we spread the use of additional federal funding over a longer time period, it reduces the need to cut services and personnel when the flow of money ends.

This approach has the added benefit of reducing the amount immediately requested of the county. This is because federal dollars have been used and will continue to be used to meet pressing needs.

Despite the challenges caused by the pandemic, thousands of employees and students have succeeded this year. It would be easy – and wrong – to overlook those accomplishments today. For example:



WAKE COUNTY PUBLIC SCHOOL SYSTEM

- Our graduation rate is the highest in the district's history at 90.8 percent. African American students, English Language Learners and Students with Disabilities exceeded the district's growth rate.
- The graduation rate at 70 percent of our high schools now exceeds 90 percent. Nine schools posted graduation rates above 95%, including five with a graduation rate of 100%.
- We have led the nation in the number of educators earning National Board Certification in our classrooms for 15 consecutive years.
- Magnet Schools of America (MSA) named 39 of 54 Wake County magnet schools as either Schools of Excellence or Schools of Distinction. Five of the top 20 Schools of Excellence nationwide are part of WCPSS, according to MSA.
- Numerous teachers, principals and staff members were honored with regional, state and national awards.

In much the same way I opened this message, I am closing with a reference to our school district's core beliefs. The sixth core belief states "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."

This has been a difficult year for everyone. But the challenges have also highlighted the wisdom of those in our community who helped develop the core beliefs that guide us. Public education is the foundation of a strong community. And despite its heavy toll, the pandemic also revealed the strength of our foundations.

I believe this proposed budget allows us to simultaneously build on that foundation and weather the remaining challenges of COVID-19.

Respectfully,

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

Cathy Q. Moore
WCPSS Superintendent

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INTRODUCTION

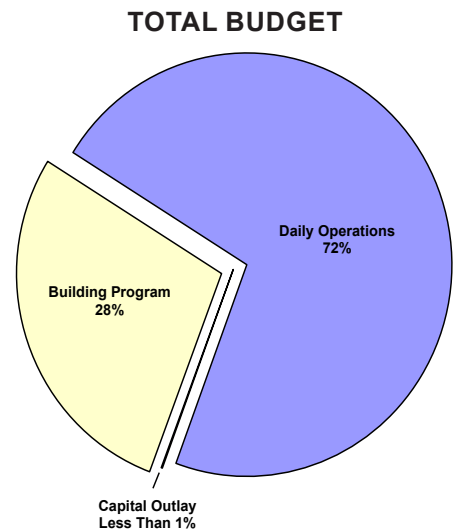
Budget at a Glance

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

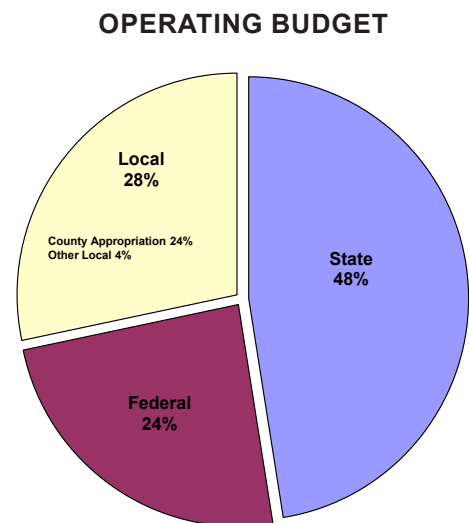
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

The Capital Improvements Budget, or the building program, pays for design and construction of new schools, expansion of existing schools, 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 2021-22			
DAILY OPERATIONS	\$ 2,290,242,361	72%	
+ Capital Outlay (vehicles and equipment)	\$ 5,395,052	<1%	
EQUALS OPERATING BUDGET	\$ 2,295,637,413	72%	
+ Building Program (provided by taxpayer bonds)	\$ 900,203,777	28%	
EQUALS TOTAL BUDGET	\$ 3,195,841,190	100%	



OPERATING BUDGET FOR 2021-22				
	Operating Budget		Per Pupil Budget	
State	\$ 1,090,088,635	48%	\$ 6,788	
County Appropriation	\$ 544,205,101	24%	\$ 3,097	
Fund Balance Appropriation	\$ 61,896,597	3%	\$ 385	
Enterprise Funds	\$ 21,388,820	1%	\$ 133	
Other Local	\$ 19,587,949	<1%	\$ 122	
Local - Current Expense Non-Restricted	\$ 2,522,500	<1%	\$ 14	
Local	\$ 649,600,967	28%	\$ 3,751	
Federal	\$ 555,947,811	24%	\$ 3,462	
TOTAL	\$ 2,295,637,413	100%	\$ 14,001	

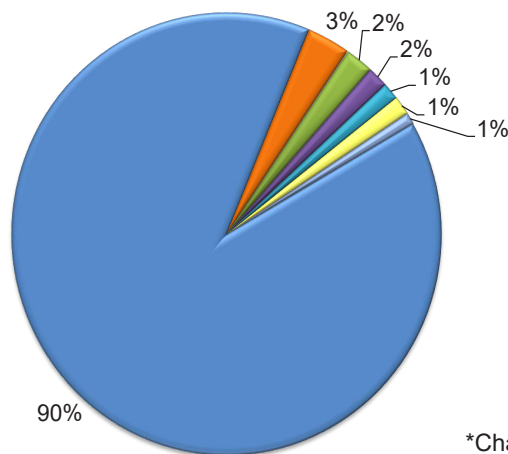


Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 48%		The state budget pays for:	
State Public School Fund		Salaries and Benefits	\$1,033.4 m
• Position Allotments	\$625.3 m	Purchased Services	\$33.8 m
• Categorical Allotments	\$194.0 m	Supplies and Materials	\$21.6 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$130.2 m	Capital Outlay	\$1.3 m
• Dollar Allotments	\$95.3 m		
• COVID-19 Funds	\$32.0 m		
Other State Allocations for Current Operations	\$11.0 m		
State Allocations Restricted to Capital Outlays	\$2.3 m		
Local Sources 28%		The local budget pays for:	
Noncategorical (Most flexible sources. Unused funds roll to fund balance.)		Salaries and Benefits	\$441.3 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$544.2 m	Purchased Services	\$82.1 m
• Fund Balance Appropriation	\$61.9 m	Transfers to Charter Schools	\$48.1 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$6.0 m	Utilities	\$35.7 m
• E-Rate	\$3.0 m	Supplies and Materials	\$39.0 m
• Fines and Forfeitures	\$2.5 m	Capital Outlay	\$3.4 m
• Tuition and Parking Fees	\$1.7 m		
• Investment Interest	\$0.7 m		
• Cellular Lease and Rebates	\$0.6 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Disposition of Fixed Assets	\$0.5 m		
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$7.7 m		
• Community Schools	\$7.5 m		
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$5.8 m		
Local Grants/Contracts/Donations	\$7.5 m		
Federal Sources 24%		The federal budget pays for:	
Restricted Grants - COVID-19	\$373.7 m	Salaries and Benefits	\$276.3 m
Restricted Grants (received through NCDPI)	\$107.5 m	Purchased Services	\$222.8 m
Commodities (turkey, beef, cheese)	\$49.8 m	Supplies and Materials	\$56.4 m
Medicaid	\$16.8 m	Capital Outlay	\$0.4 m
Restricted Grants (received directly)	\$7.7 m		
ROTC	\$0.4 m		

The vast majority of the school system's funding, 90 percent, goes directly to schools, and 2 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 3 percent of the budget. The remaining 5 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

Operating Budget: \$2,295,637,413



- Schools - 90%
- Facilities and Operations - 3%
- Charter Schools Pass-Through - 2%*
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
- Administrative Services - 1%
- Academic Advancement - 1%
- Technology Services - 1%

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

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$2.3 billion. This budget provides resources for over 10,000 teachers, teaching 160,000 students in 193 different schools.

Public education is a human-resource-intensive business with 76 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 16 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

Operating Revenue

State Sources	\$ 1,090,088,635
Local Sources	649,600,967
Federal Sources	555,947,811
Total	\$ 2,295,637,413

Operating Expenditures

Salaries and Benefits	\$ 1,750,997,811	76%
Purchased Services	374,428,624	16%
Supplies and Materials	116,973,617	5%
Capital Outlay	5,124,499	<1%
Transfers to Charter Schools	48,112,862	2%
Total	\$ 2,295,637,413	100%

STATE FUNDING

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

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount; therefore, the most expensive employees are assigned to state months.
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, instructional assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.

State sources pay for 48 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue

State Public School Fund	\$ 1,076,774,207
Other Allocations for Current Operations	10,973,412
LEA Financed Purchase of School Buses	2,341,016
Total	\$ 1,090,088,635

State Expenditures 48% of the Operating Budget

Salaries and Benefits	\$ 1,033,416,028	95%
Purchased Services	33,824,092	3%
Supplies and Materials	21,582,534	2%
Capital Outlay	1,265,981	<1%
Total	\$ 1,090,088,635	100%

Budget at a Glance

STATE BUDGET IMPACT

The state approved a biennium budget on November 18, 2021. The General Assembly will reconvene in May and could change the second year of the biennium budget. The budget included the following adjustments effective July 1, 2021.

Compensation

- Teachers and instructional support receive step increase and 1.3 percent increase to salary schedule - average increase of 2.5 percent including the step.
- Psychologists, speech language pathologists, and audiologists receive \$350 monthly supplement.
- School counselors receive \$100 per month supplement.
- Assistant Principals receive step increase plus schedule increase consistent with the teacher schedule.
- Principals receive 2.5 percent salary schedule increase.
- Non-certified staff receive greater of 2.5 percent increase or \$13 per hour minimum.

Bonuses Not Subject to Retirement

- \$300 bonus for all state-paid teachers and instructional support employed January 1, 2022.
- No performance bonuses for grades 3-8 math or reading.
- Performance bonuses for Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate of Education (AICE), and Career and Technical Education (CTE) state-funded teachers are funded up to \$3,500 based on 2020-21 results.
- \$1,800 bonus to state-funded principal.
- Premium pay bonus of \$1,000 for all full-time employees regardless of funding source. An additional \$500 bonus to employees with an annual salary of less than \$75,000.

Employer Matching Benefits

- Increase in employer matching retirement rate to 22.89 percent.
- Increase in employer matching hospitalization to \$7,019 per year.

Other

- Teachers shall not have a \$50 deduction if they provide a reason for personal leave requests.
- New position allocation restricted for school psychologists. Reduces the instructional support position allotment.
- NCDPI may use the Special Reserve fund to cover extraordinary transportation costs for high needs children with disabilities.
- Established Transportation Reserve Fund for homeless and foster children to provide a grant program to cover these students.
- Funded \$18 million statewide for School Technology Fund from civil, penalties, and forfeitures.
- Provided grants for feminine hygiene products.
- Continued the Average Daily Membership (ADM) held harmless provision – the state shall not reduce allocations due to a discrepancy between actual and anticipated ADM.
- Established a Children with Disabilities Reserve for school units which enroll more Exceptional Children (EC) students during the first two months of the school year than the North Carolina Department of Public Instruction anticipated with the April headcount.
- Revised operating balance restrictions for school nutrition. No school unit shall assess indirect cost to a school nutrition program unless the program has an operating balance of at least two months and the rate shall not exceed 8 percent.

Budget at a Glance

LOCAL FUNDING

Local sources support 28 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, child nutrition sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 544,205,101
Tuition and Fees	15,019,098
Child Nutrition Sales	7,665,222
Local Sources - Unrestricted	6,608,359
Local Sources - Restricted	13,563,068
Fund Balance Appropriated	61,896,597
Fund Transfers	643,522
Total	\$ 649,600,967

Local Expenditures 28% of the Operating Budget		
Salaries and Benefits	\$ 441,271,837	68%
Purchased Services	117,780,869	18%
Supplies and Materials	38,998,754	6%
Capital Outlay	3,436,645	<1%
Transfers to Charter Schools	48,112,862	7%
Total	\$ 649,600,967	100%

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

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

In 2020-21, Wake County commissioners provided WCPSS a one-time increase to the operating budget of \$11.9 million by decreasing capital funds. The Wake County Board of Education requested the commissioners continue the \$11.9 million as recurring funding and increase the appropriation an additional \$16.3 million for a total county appropriation of \$544.2 million. Wake County commissioners approved the funding request.

	2020-21	2021-22	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 515,025,373	\$ 543,317,051	\$ 28,291,678	
Current Expense - One-Time	11,949,000	-	(11,949,000)	
Crossroads Lease	929,728	888,050	(41,678)	
	\$ 527,904,101	\$ 544,205,101	\$ 16,301,000	3%
Student Membership				
WCPSS	157,673*	160,591	2,918	2%
Charter Schools	15,015	15,145	130	1%
	172,688	175,736	3,048	2%
Allocation Per Student	\$ 3,057	\$ 3,097	\$ 40	1%

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

Budget at a Glance

LOCAL EMPLOYEE COMPENSATION

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

Substitute Pay

Effective November 18, 2021:

- The daily rate of pay for non-certified substitutes increased from \$80 to \$104 and certified substitutes from \$103 to \$130.

Effective January 7, 2021:

- The daily rate of pay for non-certified substitutes increased from \$104 to \$115.

Locally Funded Salary Supplement

- Salary supplement for principals, assistant principals, and certified staff increased 2.5 percent.

Non-Certified Personnel

Effective July 1, 2021:

- 0.5 percent salary increase
- \$13 per hour minimum

Effective January 1, 2022:

- \$15 per hour minimum
- 25 cent step differential and 40 cent grade differential to address compression
- Regular Instructional Assistants (IAs) and bus drivers moved to Grade 20
- Special Education IAs and bus driver team leads moved to Grade 21

Retention and Recognition Bonuses Not Subject to Retirement

- \$1,250 bonus paid November 2021 (local funds)
- \$1,250 bonus paid January 2022 (federal one-time ESSER funds)
- \$1,250 bonus to be paid May 2022 (federal one-time ESSER funds)
- \$1,250 bonus to be paid November 2022 (federal one-time ESSER funds)

Budget at a Glance

FEDERAL FUNDING

Federal sources support 24 percent of the school system's operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction (NCDPI) and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes.

Federal Revenue	
Restricted Grants (Received through NCDPI) - COVID-19	\$ 366,264,692
Restricted Grants (Received through NCDPI)	107,494,740
Restricted Grants (Received Directly)	24,546,019
Restricted Grants (Received Directly) - COVID-19	7,392,960
USDA Grants	49,849,400
ROTC	400,000
Total	\$ 555,947,811

Federal Expenditures 24% of the Operating Budget		
Salaries and Benefits	\$ 276,309,946	50%
Purchased Services	222,823,663	40%
Supplies and Materials	56,392,329	10%
Capital Outlay	421,873	<1%
Total	\$ 555,947,811	100%

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

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

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

*Includes \$29.1 million from Wake County Government

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

One-time funding due to COVID-19 increased WCPSS's federal funding significantly. The federal dollars represent 24 percent of the total operating budget. This is a temporary increase in resources for school systems. It is likely federal sources will return to approximately 8 percent of the school budget once the one-time COVID-19 funding expires.

Budget Development

BUDGET PROCESS

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

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

- Legislative Impact
- New Schools and School Changes
- Student Growth
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

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

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

BUDGET ACTIVITIES IN 2020-21

October 2020	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
November 2020 - December 2020	Each area prepares funding requests and budget projections for the 2021-22 budget.
December 11, 2020	Chief officers submit funding requests and budget projections for the 2021-22 budget.
January 2021	Budget staff provide an unbalanced budget for the superintendent's review.
February 2021 - March 2021	Superintendent and chiefs work sessions to balance the budget.
April 6, 2021	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 20, 2021	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 4, 2021	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2021	Deliver the Board of Education's Proposed Budget to the county commissioners.
February 15, 2022	Wake County Board of Education adopts a budget resolution.

Potential Risks

There are areas of uncertainty regarding the 2021-22 budget that could impact costs. The areas of uncertainty are:

Bus Driver Salaries

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

Charter Schools

In accordance with General Statute 115C-238.29H, the Wake County Public School System (WCPSS) must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year.

Lapsed Salaries

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

Membership Data

The projected number of students for the Wake County Public School System for 2021-22 is 160,591. 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.

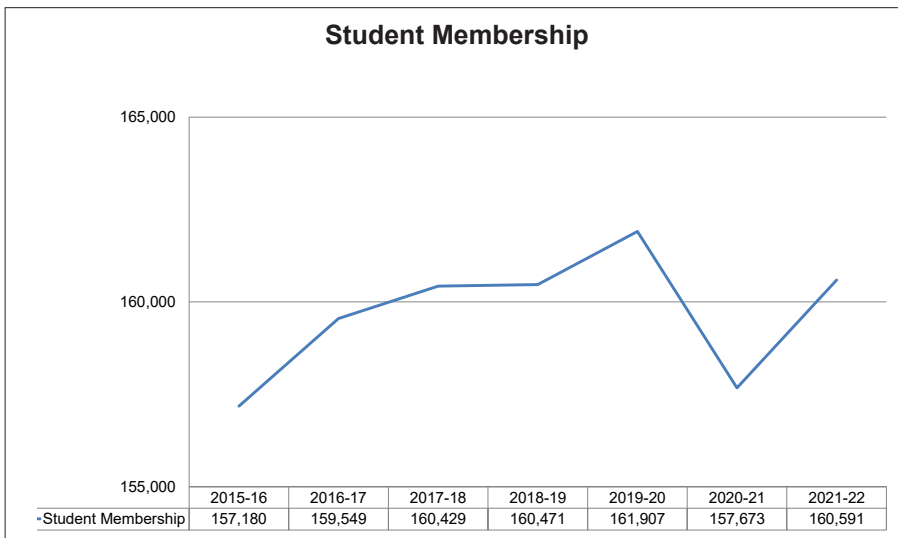
K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
K - 5	73,195	74,572	73,953	72,760	72,965	69,022	70,800
6 - 8	35,926	35,922	36,616	37,732	38,290	37,772	37,524
9 - 12	48,059	49,055	49,860	49,979	50,652	50,879	52,267
Total	157,180	159,549	160,429	160,471	161,907	157,673*	160,591

*Second month average daily membership reported to NCDPI was 157,673. The enrollment forecast team will use 158,883 as the basis for future enrollment forecasts. This higher figure adjusts 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	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
K - 5	453	1,377	(619)	(1,193)	205	(3,943)	1,778
6 - 8	(393)	(4)	694	1,116	558	(518)	(248)
9 - 12	1,936	996	805	119	673	227	1,388
Total	1,996	2,369	880	42	1,436	(4,234)	2,918

	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
School Year	Based on December 1	Based on October 1
2015-16	20,880	12,177
2016-17	20,832	12,257
2017-18	20,504	13,379
2018-19	20,143	14,825
2019-20	20,050	14,908
2020-21	18,463	15,402

2021-22	
Student Membership Projection By Grade	
K	12,790
1	11,277
2	11,448
3	11,369
4	11,775
5	12,141
6	12,208
7	12,636
8	12,680
9	14,565
10	13,219
11	12,715
12	11,768
	160,591



School Data

2021-22

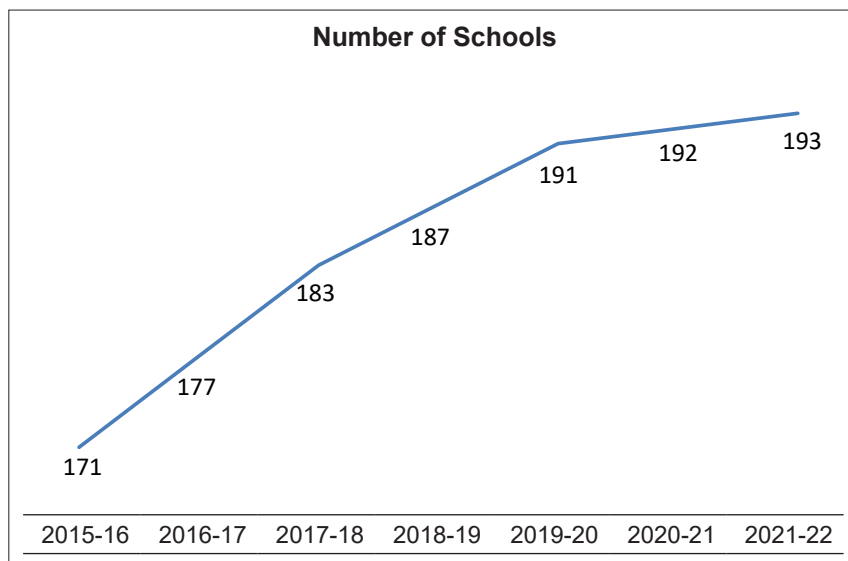
New Schools	Projected First Year Enrollment
Opening in 2021-22	
Willow Spring High (traditional)	875
Opening in 2022-23	
Apex Friendship Elementary (traditional)	
Barton Pond Elementary (traditional)	
Herbert Akins Road Middle (year-round)	

School Change
Green Level High adding 12th grade

Square Footage			
	Maintained	Custodial	Utilities
2020-21	26,062,330	26,189,132	26,108,181
Increase	517,514	517,514	517,514
Total	26,579,844	26,706,646	26,625,695

Acreage	
2020-21	5,045
Increase	55
Total	5,100

Number of Schools by Calendar			
	2020-21	Change	2021-22
Traditional			
Elementary	77		77
Middle	27		27
High	27	1	28
K-8 Academy	1		1
Total	132	1	133
Year-Round Schools Operating on Track 4			
Elementary	10		10
Middle	2		2
Total	12	0	12
Year-Round Schools			
Elementary	27		27
Middle	8		8
Total	35	0	35
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	4		4
6-12 Academy	2		2
Total	6	0	6
Total	192	1	193



Number of Schools by Grade	
Elementary	117
Middle	40
High	33
K-8 Academy	1
6-12 Academy	2
Total	193

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2019-20 table compares public schools in North Carolina. It is computed only for current expense expenditures (excluding community services, Head Start, adult education, and inter/intra fund transfers) by using final average daily membership. The source used for the Comparison of Per Pupil Spending with National Districts as of 2017-18 was the U.S. Census Bureau which used fall 2017 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 114 and 102 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with local sources.

Largest Five North Carolina Districts
Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2019-20

School System	Final Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	160,622	1	\$ 6,132	114	\$ 454	102	\$ 2,768	16	\$ 9,354	79
Charlotte-Mecklenburg	146,255	2	\$ 6,145	113	\$ 476	100	\$ 2,742	17	\$ 9,363	77
Guilford	70,903	3	\$ 6,429	97	\$ 658	58	\$ 2,769	15	\$ 9,856	56
Forsyth	53,399	4	\$ 6,396	99	\$ 632	67	\$ 2,331	28	\$ 9,359	78
Cumberland	49,579	5	\$ 6,407	98	\$ 764	37	\$ 1,810	64	\$ 8,981	99
State	1,409,391		\$ 6,609		\$ 594		\$ 2,255		\$ 9,458	
WCPSS Compared to the State	11.4%		\$ (477)		\$ (140)		\$ 513		\$ (104)	

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

Per pupil spending as of 2017-18 is the most recent data available for national comparisons. The national average for per pupil spending in 2017-18 was \$12,612. The average per pupil spending in North Carolina that same year was \$9,377. WCPSS spent \$8,897 per student; 5 percent less than the state average, and 30 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2017-18

School System	City	2017-18 Enrollment	Rank by Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	161,546	14	\$ 16,005
Prince George's	Upper Marlboro, MD	132,317	18	\$ 15,334
Fairfax	Fairfax, VA	188,556	11	\$ 14,932
Philadelphia	Philadelphia, PA	131,238	19	\$ 12,655
San Diego	San Diego, CA	126,400	21	\$ 11,416
Shelby	Memphis, TN	109,591	25	\$ 11,045
Gwinnett County	Lawrenceville, GA	179,266	13	\$ 10,292
Dallas	Dallas, TX	156,832	16	\$ 9,954
Charlotte-Mecklenburg	Charlotte, NC	147,631	17	\$ 9,360
Duval County	Jacksonville, FL	129,583	20	\$ 9,163
Wake County	Cary, NC	161,417	15	\$ 8,897

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

Adjusting to the Budget Resolution

The Board of Education's Proposed Budget includes funding requests for increases and decreases recommended in the budget from 2020-21 to 2021-22. The board approved their proposed budget as the interim budget resolution to begin the fiscal year. The board finalized adjustments to the state budget and county appropriation in February. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted Budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for detailed information on funding requests.

	State	Local	Federal	Total
Interim Budget Resolution on July 1	\$1,072,006,343	\$ 1,368,461,913	\$ 258,955,065	\$ 2,699,423,321
State Public School Fund				
Position Allotments				
K-5 Program Enhancement Teachers	\$ 25,011,508	\$ -	\$ -	\$ 25,011,508
School Psychologist - Position	3,176,547	-	-	3,176,547
Classroom Teachers	(60,161,479)	-	-	(60,161,479)
Instructional Support Personnel - Certified	(4,439,625)	-	-	(4,439,625)
Career Technical Education - Months of Employment	(971,903)	-	-	(971,903)
School Building Administration	(331,460)	-	-	(331,460)
	\$ (37,716,412)	\$ -	\$ -	\$ (37,716,412)
Dollar Allotments				
Instructional Assistants	\$ 4,506,369	\$ -	\$ -	\$ 4,506,369
Central Office Administration	12,130	-	-	12,130
Non-Instructional Support Personnel	(4,076,536)	-	-	(4,076,536)
	\$ 441,963	\$ -	\$ -	\$ 441,963
Categorical Allotments				
School Technology Fund	\$ 2,872,868	\$ -	\$ -	\$ 2,872,868
Summer Reading Camps	2,554,878	-	-	2,554,878
Transportation of Pupils	1,673,115	-	-	1,673,115
Principal and Teacher Performance Bonuses	1,188,943	-	-	1,188,943
Career Technical Education - Program Support Funds	1,079,144	-	-	1,079,144
Assistant Principal Intern - MSA Students	653,789	-	-	653,789
Limited English Proficiency (LEP)	135,226	-	-	135,226
Education Workforce and Innovation Program	2,112	-	-	2,112
Children with Disabilities	(9,990,201)	-	-	(9,990,201)
Early Grade Reading Proficiency	(1,498,891)	-	-	(1,498,891)
Academically or Intellectually Gifted	(623,871)	-	-	(623,871)
At-Risk Student Services/Alternative Programs and Schools	(473,920)	-	-	(473,920)
Children with Disabilities - Special Funds	(315,476)	-	-	(315,476)
School Connectivity	(113,706)	-	-	(113,706)
Assistant Principal Intern - Principal Fellows	(111,588)	-	-	(111,588)

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Driver Training	\$ (74,147)	\$ -	\$ -	\$ (74,147)
Cooperative Innovative High Schools	(28,381)	-	-	(28,381)
Behavioral Support	(4,042)	-	-	(4,042)
	\$ (3,074,148)	\$ -	\$ -	\$ (3,074,148)
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools	\$ 16,147,227	\$ -	\$ -	\$ 16,147,227
Teacher and Instructional Support Bonus	3,246,580	-	-	3,246,580
Non-Contributory Employee Benefits	1,127,753	-	-	1,127,753
Dollars for Certified Personnel	762,430	-	-	762,430
Highly Qualified NC Teaching Graduate	6,630	-	-	6,630
NBPTS Educational Leave	4	-	-	4
	\$ 21,290,624	\$ -	\$ -	\$ 21,290,624
Total State Public School Fund	\$ (19,057,973)	\$ -	\$ -	\$ (19,057,973)
Other State Allocations for Current Operations				
State Textbook Account	\$ 2,281,968	\$ -	\$ -	\$ 2,281,968
Textbook and Digital Resources	670,830	-	-	670,830
	\$ 2,952,798	\$ -	\$ -	\$ 2,952,798
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 2,341,016	\$ -	\$ -	\$ 2,341,016
	\$ 2,341,016	\$ -	\$ -	\$ 2,341,016
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ (178,228)	\$ -	\$ -	\$ (178,228)
	\$ (178,228)	\$ -	\$ -	\$ (178,228)
COVID Funds				
State Fiscal Recovery Fund Premium Pay Bonus	\$ 30,884,611	\$ -	\$ -	\$ 30,884,611
CRF - Exceptional Children Extended School Year Grant	602,298	-	-	602,298
CRF - School Health Support Personnel	432,829	-	-	432,829
CRF - School Nutrition	104,941	-	-	104,941
NC DHHS K-12 COVID Testing Program	-	-	7,172,000	7,172,000
CRF - Wake County Government	-	-	220,960	220,960

Adjusting to the Budget Resolution

	State		Local		Federal		Total
GEER - Supplemental Instructional Services	\$	-	\$	-	\$	543,969	\$ 543,969
GEER - Specialized Instructional Support Personnel for COVID-19		-		-		151,972	151,972
ESSER I - K-12 Emergency Relief Fund		-		-		3,216,693	3,216,693
ESSER I - Digital Curricula		-		-		1,160,159	1,160,159
ESSER I - Exceptional Children Grant		-		-		873,788	873,788
ESSER I - Learning Management System		-		-		545,138	545,138
ESSER I - Innovative Childcare and Remote Extended Support (iCARES)		-		-		222,532	222,532
ESSER II - Learning Loss Funding		-		-		3,929,026	3,929,026
ESSER II - Summer Career Accelerator Program		-		-		2,625,009	2,625,009
ESSER II - Instructional Support Contract		-		-		1,045,699	1,045,699
ESSER II - School Nutrition COVID Support		-		-		1,034,921	1,034,921
ESSER II - Competency-Based Assessment		-		-		932,275	932,275
ESSER II - Supplemental - K-12 Emergency Relief Fund		-		-		68,418	68,418
ESSER III - K-12 Emergency Relief Fund		-		-		214,961,768	214,961,768
ESSER III - Teacher Bonuses		-		-		8,890,635	8,890,635
ESSER III - IDEA 611 Grants to States		-		-		7,716,199	7,716,199
ESSER III - Homeless II		-		-		1,198,085	1,198,085
ESSER III - IDEA Preschool Grants		-		-		438,278	438,278
Total COVID Funds	\$	32,024,679	\$	-	\$	256,947,524	\$ 288,972,203
County Appropriation							
County Appropriation - Operating Budget	\$	-	\$	41,686	\$	-	\$ 41,686
County Appropriation - Crossroads Lease		-		(41,678)		-	(41,678)
Total County Appropriation	\$	-	\$	8	\$	-	\$ 8
Tuition and Fees							
Before/After School Care	\$	-	\$	3,971,032	\$	-	\$ 3,971,032
Community Schools		-		2,118,888		-	2,118,888
Pre-School		-		264,519		-	264,519
Project Enlightenment - Self-Support		-		27,000		-	27,000
Summer Immersion Program		-		18,587		-	18,587
Regular Tuition		-		1,000		-	1,000
Summer Camp		-		(41,221)		-	(41,221)
Parking Fees		-		(100,000)		-	(100,000)
Total Tuition and Fees	\$	-	\$	6,259,805	\$	-	\$ 6,259,805

Adjusting to the Budget Resolution

	State		Local		Federal		Total
Sales Revenue - Child Nutrition							
Supplemental Sales	\$	-	\$	222	\$	-	\$ 222
Lunch Full Pay		-		(10,729,630)		-	(10,729,630)
Breakfast Full Pay		-		(757,871)		-	(757,871)
Lunch Reduced		-		(358,642)		-	(358,642)
Total Sales Revenue -Child Nutrition	\$	-	\$	(11,845,921)	\$	-	\$ (11,845,921)
Fund Balance Appropriation							
Bonuses to Staff	\$	-	\$	25,800,000	\$	-	\$ 25,800,000
Class Size Reserve		-		6,000,000		-	6,000,000
Carryforward Purchase Orders		-		4,357,077		-	4,357,077
Oracle Software, Support, and Implementation		-		2,154,363		-	2,154,363
Fire Suppression for Buses		-		1,800,000		-	1,800,000
Textbooks and Digital Content Use		-		361,940		-	361,940
CTE Computers		-		248,000		-	248,000
Evaluation and Research Additional Tests		-		170,000		-	170,000
Energy Service Company (ESCO) Project Funds		-		161,497		-	161,497
Interpreting Work LLC Contract		-		153,600		-	153,600
Applicant Tracking System		-		150,000		-	150,000
June 2021 Substitute Incentive Pay		-		145,327		-	145,327
Drivers Education Fleet Vehicles		-		96,696		-	96,696
Testing and Scanning Reserve		-		85,020		-	85,020
Postage for End of Grade		-		50,000		-	50,000
Startup Dollars - New Schools		-		19,355		-	19,355
Salary Audit		-		8,166		-	8,166
Total Fund Balance Appropriation	\$	-	\$	41,761,041	\$	-	\$ 41,761,041
Unrestricted							
Donations	\$	-	\$	26,188	\$	-	\$ 26,188
Interest Earned on Investments		-		(415,000)		-	(415,000)
Total Unrestricted	\$	-	\$	(388,812)	\$	-	\$ (388,812)
Restricted							
Medicaid	\$	-	\$	-	\$ 7,237,259	\$	7,237,259
Grants and Donations		-		2,168,453	32,807,963		34,976,416
Indirect Cost		-		2,500,000	-		2,500,000
Cellular Lease		-		55,000	-		55,000
Drivers Education Fleet Vehicles		-		163,754	-		163,754
Disposition of School Fixed Assets		-		423,204	-		423,204
Total Restricted	\$	-	\$	5,310,411	\$ 40,045,222	\$	45,355,633

Adjusting to the Budget Resolution

	State	Local	Federal	Total
Fund Transfer				
Positions Paid by Individual School Accounts	\$ -	\$ 643,522	\$ -	\$ 643,522
Total Fund Transfer	\$ -	\$ 643,522	\$ -	\$ 643,522
Building Program	\$ -	\$ 139,602,777	\$ -	\$ 139,602,777
Approved Budget Resolution	\$ 1,090,088,635	\$ 1,549,804,744	\$ 555,947,811	\$ 3,195,841,190



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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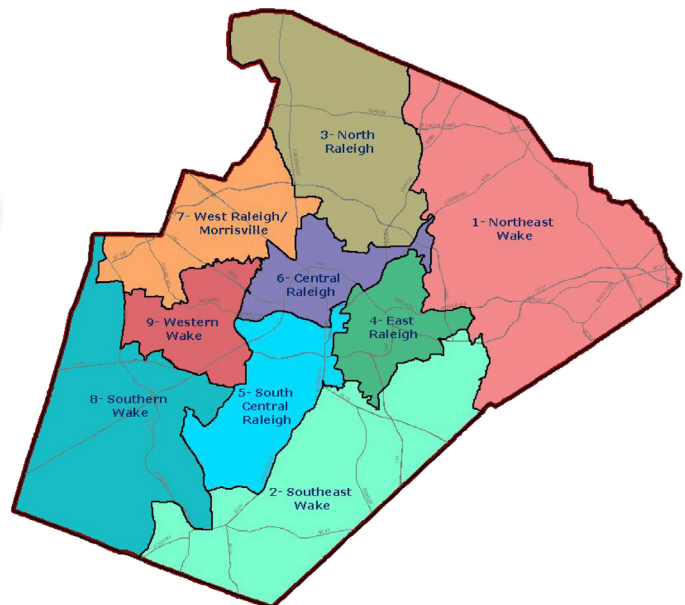


Lindsay Mahaffey
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Board of Education District Map



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

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

Board's 2021 Legislative Agenda

A ROADMAP TO STUDENT SUCCESS

The Wake County Board of Education supports the guiding principles of the NC School Boards Association's 2021-2022 Legislative Agenda with a particular emphasis on the following:

Operations and Governance

- **K-3 Class Size:** Allow waivers based on a lack of facilities or a lack of available certified teachers in 2021-2022.
- **School Calendar:** Clearly define year-round calendars and improve alignment with community college calendars.
- **Funding:** Increase funding flexibility to improve learning opportunities. Increase AIG funding to reflect district enrollment. Increase special education funding beyond 1993 levels.

Staffing & Accountability

- **Testing Waiver:** Suspend testing and accountability measures in 2021, including school labels and letter grades.
- **Teacher allotments:** Hold funding harmless in 2021-2022 for enrollment declines caused by COVID-19.
- **Support staff:** Increase investments in counselors, nurses, social workers and similar support staff.

Talent Recruitment, Acquisitions and Retention

- **Pay:** Approve competitive salaries for all employees with an emphasis on teacher pay and a \$15 per hour minimum wage for support staff.
- **Diversity:** Support programs that improve teacher diversity.
- **Benefits:** Restore career status and advanced degree pay for current employees and restore health coverage for employees hired after January 1, 2021.

Infrastructure

- **Construction Bond:** Place a statewide school construction bond on the ballot.
- **Technology:** Improve broadband infrastructure and connectivity. Improve tech support with more funding flexibility.

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

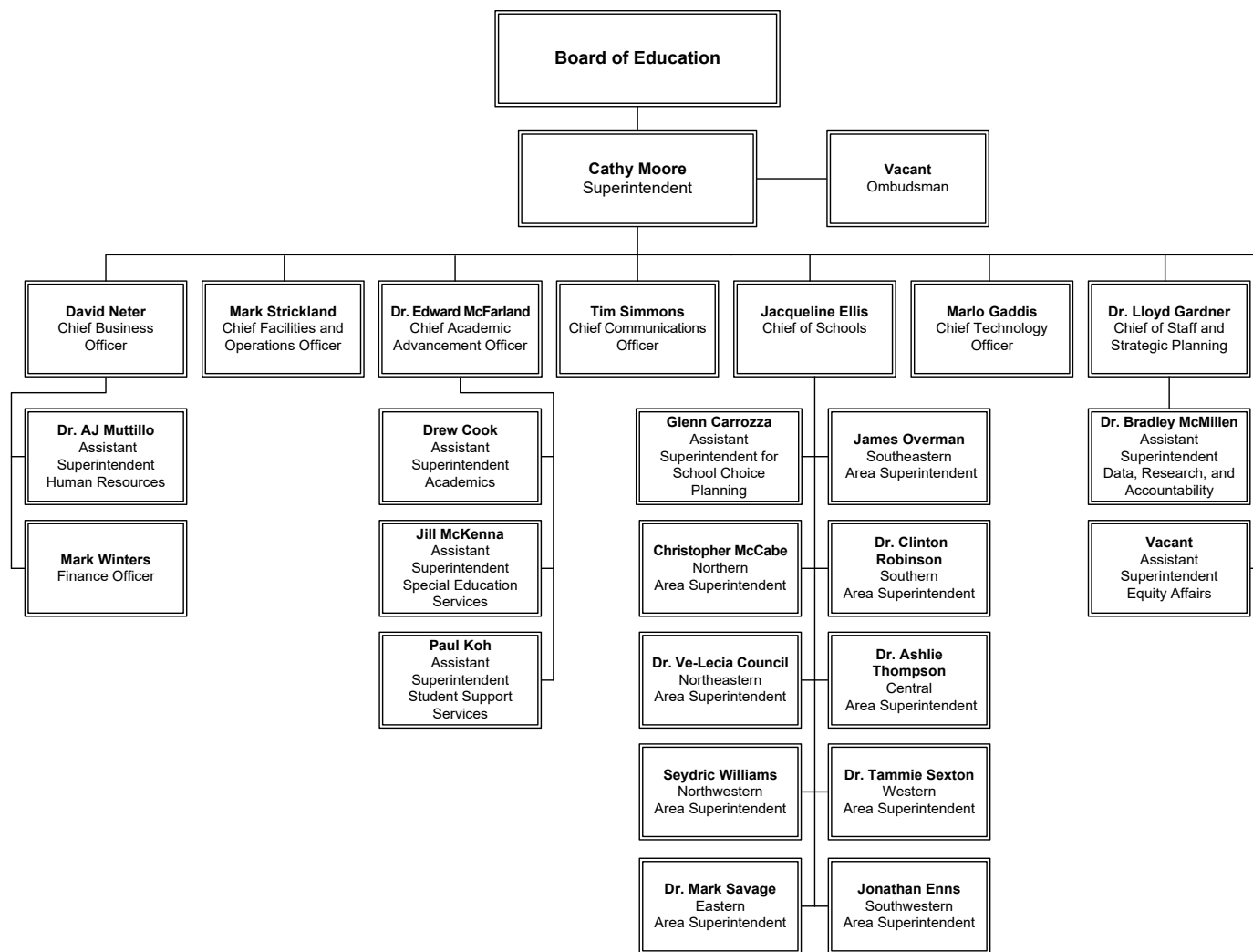
WCPSS Core Beliefs

CORE BELIEFS

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

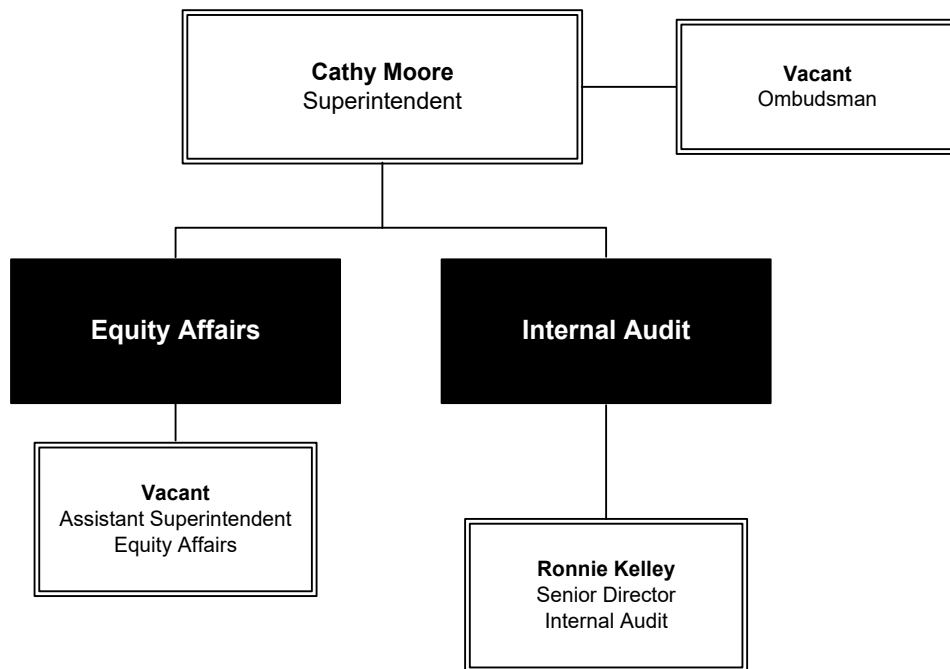
Organization Charts

BOARD OF EDUCATION

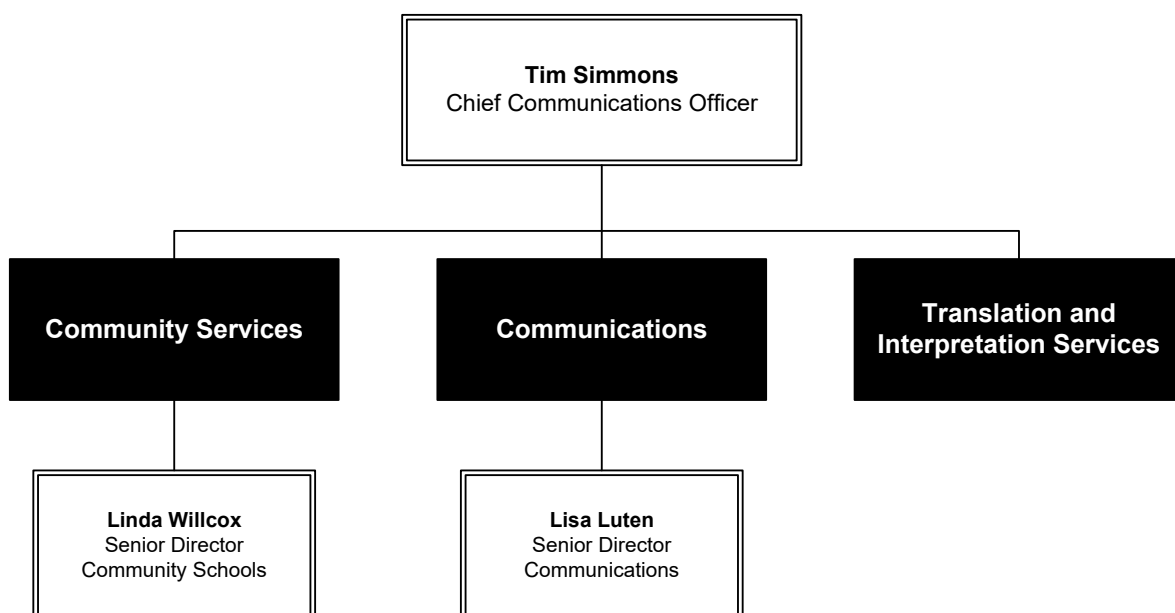


Organization Charts

SUPERINTENDENT'S OFFICE

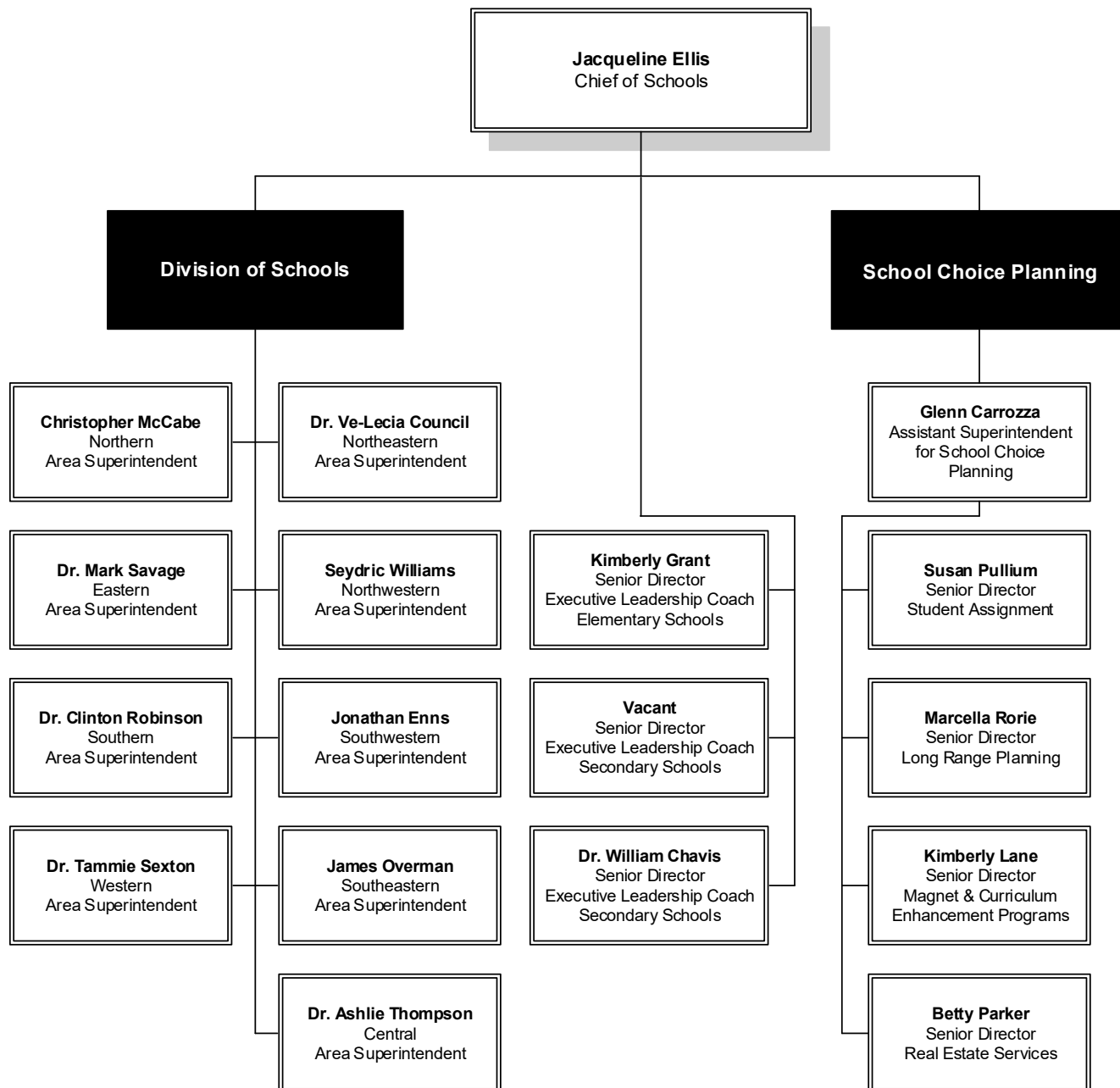


COMMUNICATIONS



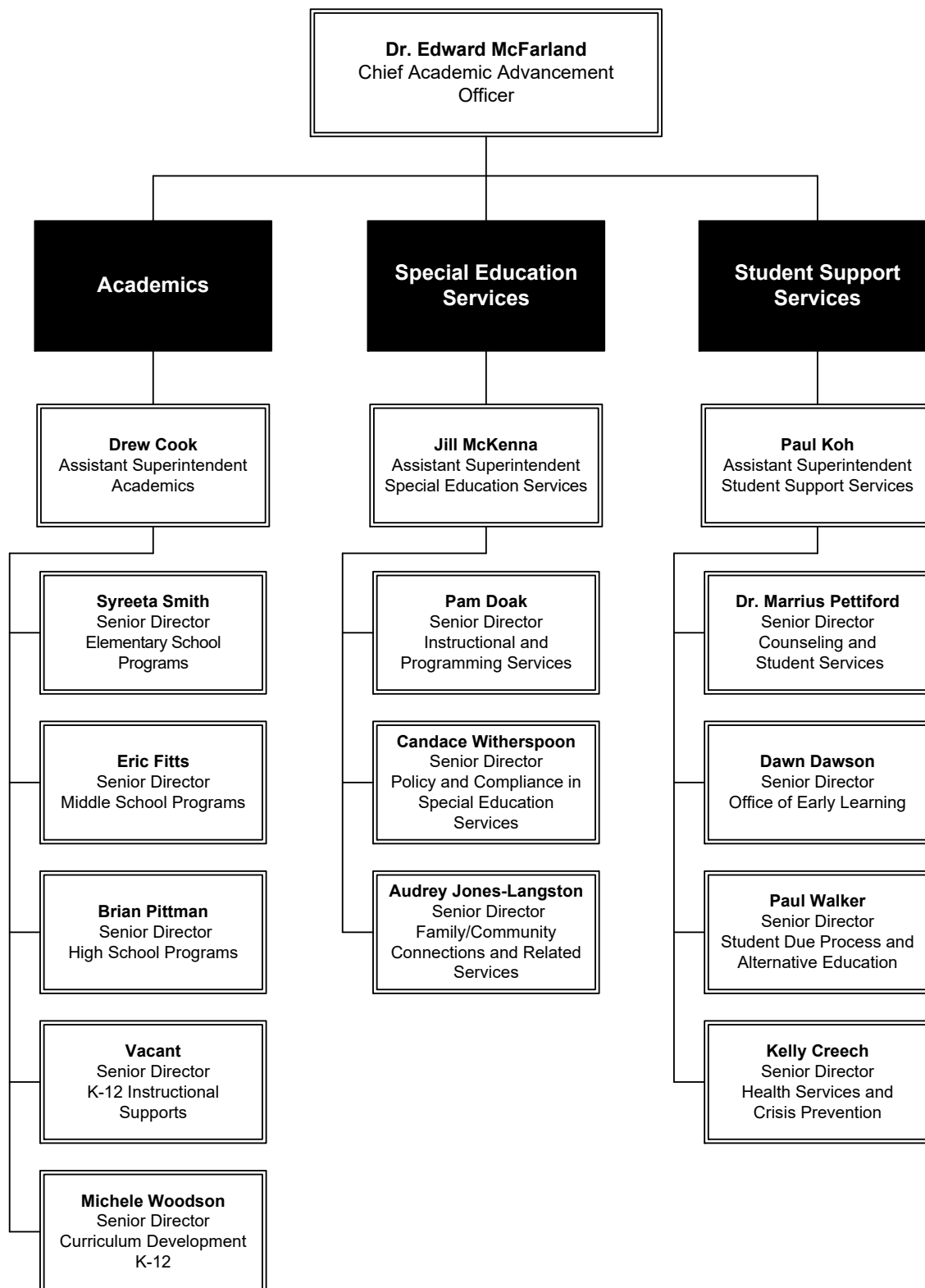
Organization Charts

CHIEF OF SCHOOLS



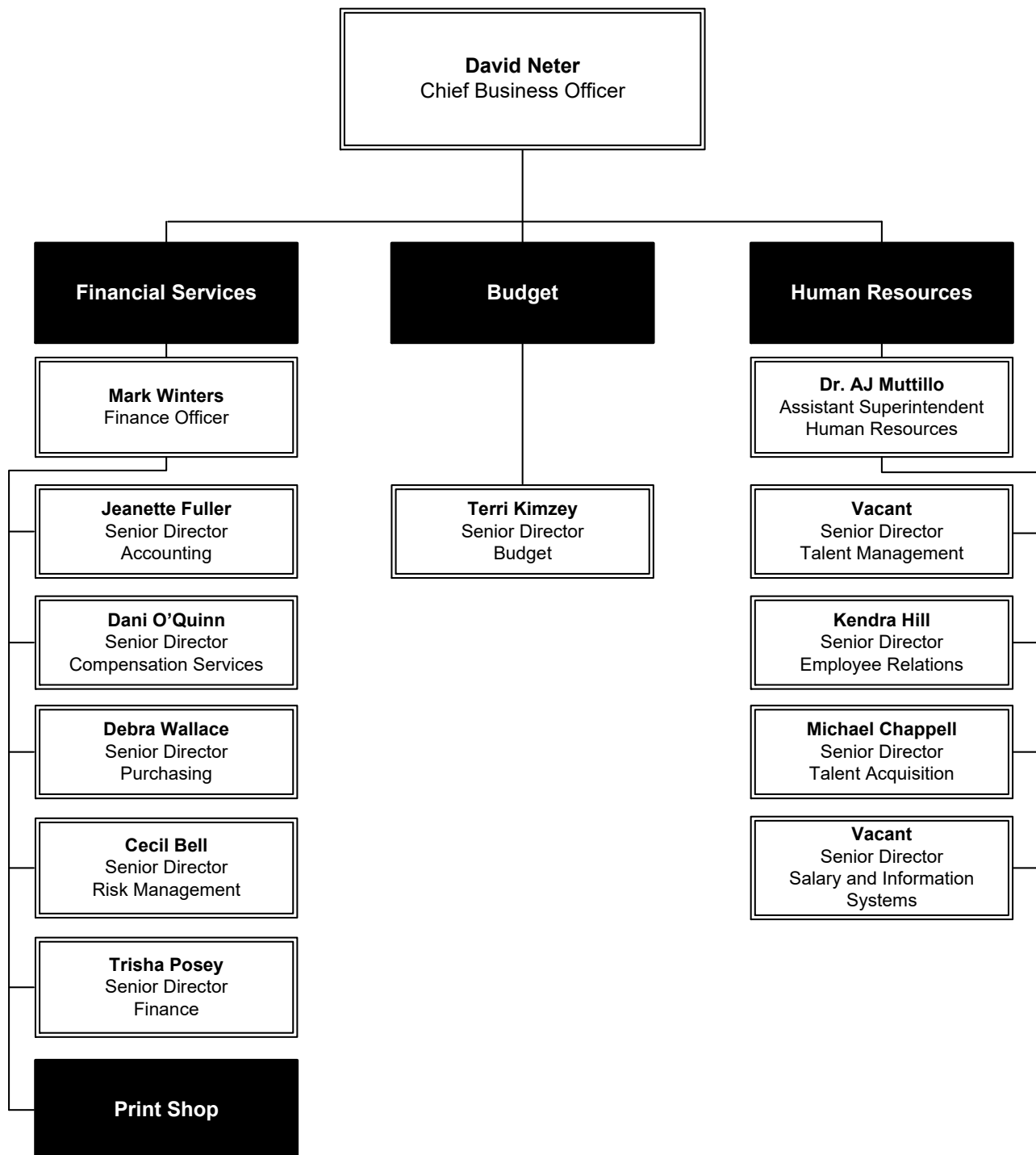
Organization Charts

ACADEMIC ADVANCEMENT



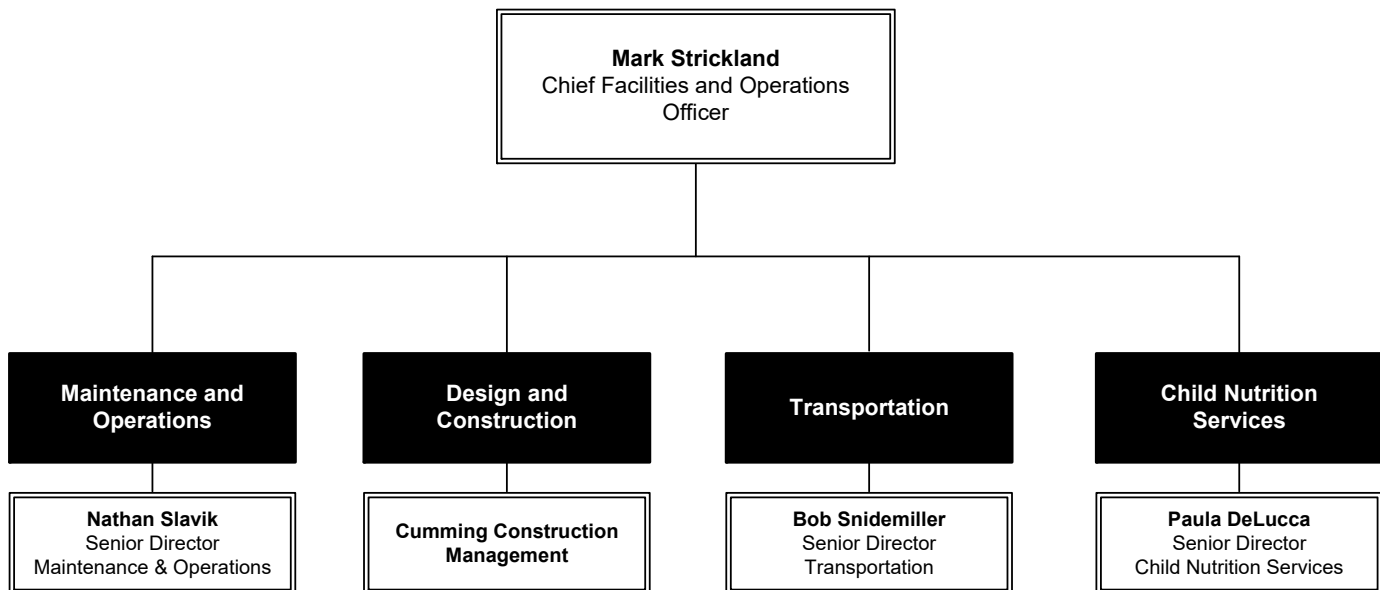
Organization Charts

ADMINISTRATIVE SERVICES

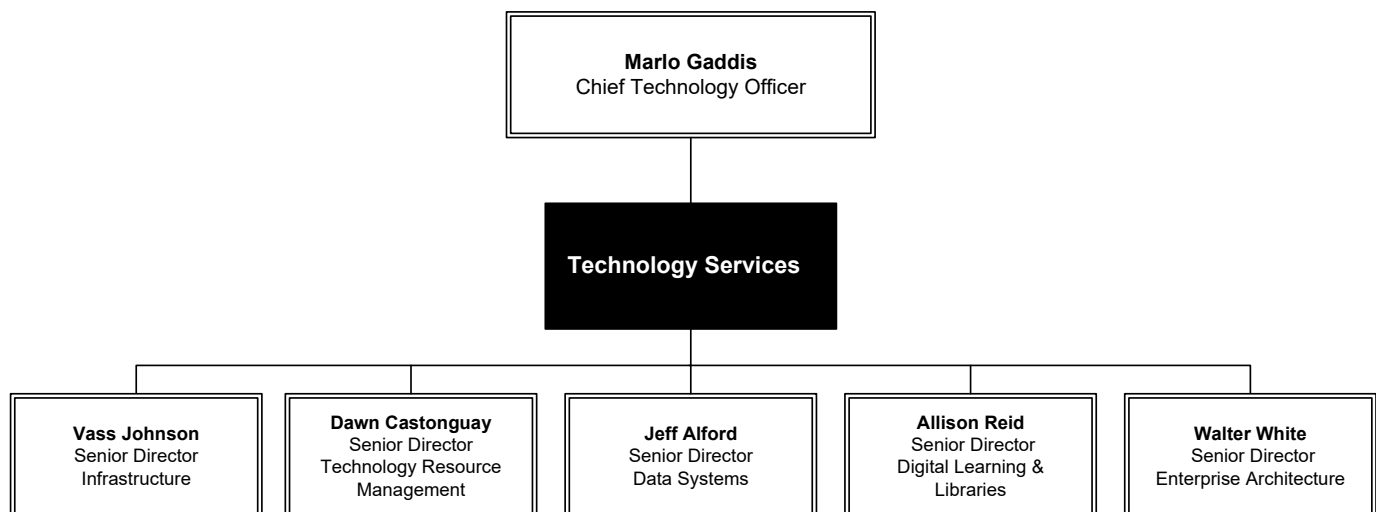


Organization Charts

FACILITIES AND OPERATIONS

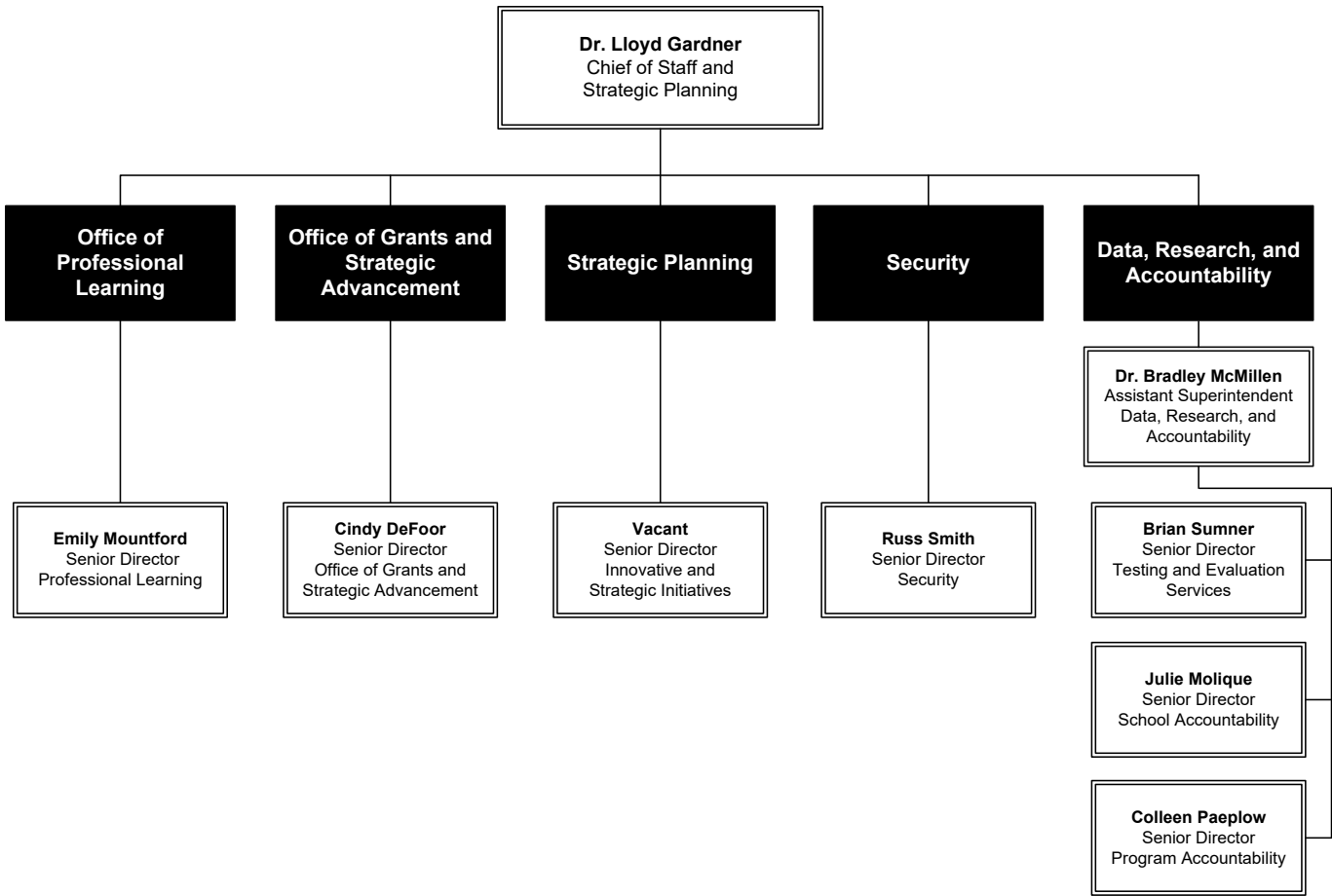


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2020. An unmodified audit indicates that in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

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

For the past 31 years, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2021, is \$44.7 million which represents 8 percent of the 2021-22 county appropriation. The underlying reason for this increase was the reduction in costs due to spending restrictions enforced with the school closure related to the COVID-19 pandemic and the board's strategic use of federal funds and additional funds related to the pandemic. Staff requested, and the board approved, Board Policy 8101 be waived to allow the unassigned fund balance in excess of 6 percent be maintained for future use.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2019-20	2020-21	2021-22
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 9,677,000	\$ 8,695,601	\$ 20,135,556
Additional Appropriations	20,480,582	22,027,953	39,648,963
Current Expense Appropriated Fund Balance	\$ 30,157,582	\$ 30,723,554	\$ 59,784,519
<i>Unassigned Current Expense Fund Balance</i>	\$ 35,271,113	\$ 44,697,733	
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	508,930	2,179,371	2,112,078
Capital Outlay Appropriated Fund Balance	\$ 508,930	\$ 2,179,371	\$ 2,112,078
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,375,364	\$ 1,400,218	
<u>TOTAL</u>			
Appropriated July 1	\$ 9,677,000	\$ 8,695,601	\$ 20,135,556
Additional Appropriations	20,989,512	24,207,324	41,761,041
TOTAL APPROPRIATED	\$ 30,666,512	\$ 32,902,925	\$ 61,896,597
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 36,646,477	\$ 46,097,951	
<u>TOTAL</u>			
County Appropriation	\$ 515,955,101	\$ 527,904,101	\$ 544,205,101
Percent Increase	8%	2%	3%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	7%	8%	



FINANCIAL

Budget Resolution

WAKE COUNTY)

NORTH CAROLINA)

I, Cathy Q. Moore, Secretary to the Wake County Board of Education, DO HEREBY CERTIFY that the attached is a true and correct copy from the minutes of the meeting of the Board as of February 15, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 15th day of February 2022.


Secretary, Board of Education

Budget Resolution

WAKE COUNTY PUBLIC SCHOOL SYSTEM

BUDGET RESOLUTION

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

Section 1 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services

Regular Instructional Services	\$ 606,901,321
Special Populations Services	\$ 178,553,765
Alternative Programs and Services	\$ 37,595,028
School Leadership Services	\$ 87,393,393
Co-Curricular Services	\$ 23,781
School-Based Support Services	\$ 66,850,900

System-Wide Support Services

Support and Development Services	\$ 1,401,211
Special Population Support and Development Services	\$ 802,984
Alternative Programs and Services Support and Development Services	\$ 423,151
Technology Support Services	\$ 8,455,720
Operational Support Services	\$ 87,988,114
Financial and Human Resource Services	\$ 5,741,638
Accountability Services	\$ 87,215
System-wide Pupil Support Services	\$ 535,996
Policy, Leadership and Public Relations Services	\$ 3,721,239

Ancillary Services

Community Services	\$ 16,096
Nutrition Services	\$ 1,256,067

Total State Public School Fund Appropriation	<u>\$ 1,087,747,619</u>
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Section 2 - The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

State Allocations	\$ 1,087,747,619
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Total State Public School Fund Revenue	<u>\$ 1,087,747,619</u>
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Budget Resolution

Section 3 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
Regular Instructional Services	\$ 210,062,404
Special Populations Services	\$ 58,496,011
Alternative Programs and Services	\$ 21,639,779
School Leadership Services	\$ 23,719,219
Co-Curricular Services	\$ 22,005,131
School-Based Support Services	\$ 32,889,591
System-Wide Support Services	
Support and Development Services	\$ 6,344,045
Special Population Support and Development Services	\$ 6,804,690
Alternative Programs and Services Support and Development Services	\$ 2,610,958
Technology Support Services	\$ 20,025,417
Operational Support Services	\$ 114,399,875
Financial and Human Resource Services	\$ 17,286,075
Accountability Services	\$ 2,038,321
System-wide Pupil Support Services	\$ 5,281,418
Policy, Leadership and Public Relations Services	\$ 9,801,640
Ancillary Services	
Community Services	\$ 14,760
Nutrition Services	\$ 941,598
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 48,112,862
Unbudgeted Funds	\$ 2,950,199
Debt Services	\$ 800,077
Total Local Current Expense Fund Appropriation	<u><u>\$ 606,224,070</u></u>

Section 4 - The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

County Appropriation	\$ 543,317,051
Local Revenues	\$ 3,122,500
Fund Balance Appropriated	\$ 59,784,519
Total Local Current Expense Fund Revenue	<u><u>\$ 606,224,070</u></u>

Budget Resolution

Section 5 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grant Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
Regular Instructional Services	\$ 61,856,322
Special Populations Services	\$ 54,662,887
Alternative Programs and Services	\$ 111,737,573
School Leadership Services	\$ 6,131,896
School-Based Support Services	\$ 23,558,245
System-Wide Support Services	
Support and Development Services	\$ 2,204,959
Special Population Support and Development Services	\$ 895,233
Alternative Programs and Services Support and Development Services	\$ 1,483,822
Technology Support Services	\$ 8,152,596
Operational Support Services	\$ 29,980,243
Financial and Human Resource Services	\$ 8,073,630
Accountability Services	\$ 35,000
System-wide Pupil Support Services	\$ 336,145
Ancillary Services	
Nutrition Services	\$ 3,558,141
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 9,283,907
Unbudgeted Funds	\$ 151,808,833
Total Federal Grant Fund Appropriation	<u><u>\$ 473,759,432</u></u>

Section 6 - The following revenues are estimated to be available to the **Federal Grant Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Federal Allocations	\$ 473,759,432
Total Federal Grant Fund Revenue	<u><u>\$ 473,759,432</u></u>

Budget Resolution

Section 7 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
Regular Instructional Services	\$ 4,611,955
School-Based Support Services	\$ 4,874,113
System-Wide Support Services	
Technology Support Services	\$ 49,290,422
Operational Support Services	\$ 804,011,574
Ancillary Services	
Nutrition Services	\$ 376,842
Non-Programmed Charges	
Debt Services	\$ 2,341,016
Capital Outlay	
Capital Outlay	\$ 40,092,907
Total Capital Outlay Fund Appropriation	<u><u>\$ 905,598,829</u></u>

Section 8 - The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

State Allocations	\$ 2,341,016
Local Revenues	\$ 941,958
Bond and Note Proceeds	\$ 900,203,777
Fund Balance Appropriated	\$ 2,112,078
Total Capital Outlay Fund Revenue	<u><u>\$ 905,598,829</u></u>

Budget Resolution

Section 9 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
Regular Instructional Services	\$ 1,421,830
Special Populations Services	\$ 2,713
Alternative Programs and Services	\$ 367,920
School Leadership Services	\$ 61,073
Co-Curricular Services	\$ 13,890
School-Based Support Services	\$ 38,005
System-Wide Support Services	
Operational Support Services	\$ 1,321,944
Ancillary Services	
Community Services	\$ 7,455,731
Nutrition Services	\$ 55,310,942
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 3,762,405
Unbudgeted Funds	\$ 1,481,768
Total Multiple Enterprise Fund Appropriation	<u><u>\$ 71,238,221</u></u>

Section 10 - The following revenues are estimated to be available to the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Local Revenues	\$ 21,388,821
Federal Allocations	\$ 49,849,400
Total Multiple Enterprise Fund Revenue	<u><u>\$ 71,238,221</u></u>

Budget Resolution

Section 11 - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Instructional Services	
Regular Instructional Services	\$ 6,859,838
Special Populations Services	\$ 4,317,777
Alternative Programs and Services	\$ 3,603,181
School Leadership Services	\$ 134,786
Co-Curricular Services	\$ 15,000
School-Based Support Services	\$ 10,586,754
System-Wide Support Services	
Support and Development Services	\$ 1,792,318
Special Population Support and Development Services	\$ 1,270,279
Alternative Programs and Services Support and Development Services	\$ 1,313,990
Technology Support Services	\$ 1,851,025
Operational Support Services	\$ 9,551,474
Financial and Human Resource Services	\$ 659,321
Accountability Services	\$ 16,016
System-wide Pupil Support Services	\$ 647,049
Policy, Leadership and Public Relations Services	\$ 2,872
Ancillary Services	
Community Services	\$ 28,209
Nutrition Services	\$ 8,480
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 243,256
Unbudgeted Funds	\$ 8,371,394
Total Other Specific Revenue Fund Appropriation	<u>\$ 51,273,019</u>

Section 12 - The following revenues are estimated to be available to the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2021 and end June 30, 2022.

County Appropriation	\$ 888,050
Local Revenues	\$ 18,045,990
Federal Allocations	\$ 32,338,979
Total Other Specific Revenue Fund Revenue	<u>\$ 51,273,019</u>

Budget Resolution

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

Section 14 - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

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

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

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

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

Adopted this 15th day of February 2022

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 485,819,959	\$ 450,764,479	\$ (35,055,480)	
Instructional Support Personnel - Certified	62,381,856	60,148,141	(2,233,715)	
Career Technical Education - Months of Employment	47,469,078	49,338,409	1,869,331	
School Building Administration	35,500,930	36,893,237	1,392,307	
K-5 Program Enhancement Teachers	-	25,011,508	25,011,508	
School Psychologist - Position	-	3,176,547	3,176,547	
Subtotal Position Allotments	\$ 631,171,823	\$ 625,332,321	\$ (5,839,502)	(1%)
Dollar Allotments				
Non-Instructional Support Personnel	\$ 57,892,370	\$ 56,619,786	\$ (1,272,584)	
Instructional Assistants	29,726,447	35,440,036	5,713,589	
Central Office Administration	3,066,846	3,209,055	142,209	
Subtotal Dollar Allotments	\$ 90,685,663	\$ 95,268,877	\$ 4,583,214	5%
Categorical Allotments				
Children with Disabilities	\$ 91,522,960	\$ 85,382,107	\$ (6,140,853)	
Transportation of Pupils	50,831,726	62,597,469	11,765,743	
Limited English Proficiency	11,385,346	12,890,922	1,505,576	
Academically or Intellectually Gifted	8,885,531	8,638,050	(247,481)	
School Technology Fund	3,538,895	4,592,231	1,053,336	
School Connectivity	2,765,934	3,661,570	895,636	
Career Technical Education - Program Support Funds	2,627,031	3,629,968	1,002,937	
Driver Training	3,137,584	3,126,761	(10,823)	
Summer Reading Camps	2,966,568	2,554,878	(411,690)	
At-Risk Student Services/Alternative Programs and Schools	1,793,467	1,654,323	(139,144)	
Assistant Principal Intern - MSA Students	765,783	1,413,444	647,661	
Principal and Teacher Performance Bonuses	183,138	1,372,081	1,188,943	
Children with Disabilities - Special Funds	1,503,157	1,110,080	(393,077)	
Cooperative Innovative High Schools (CIHS)	1,033,263	1,051,619	18,356	
Behavioral Support	224,832	230,000	5,168	
Education Workforce and Innovation Program	120,000	62,112	(57,888)	
Literacy Intervention (previously Early Grade Reading Proficiency)	1,549,116	38,878	(1,510,238)	
Assistant Principal Interns - Principal Fellows	111,588	-	(111,588)	
Subtotal Categorical Allotments	\$ 184,945,919	\$ 194,006,493	\$ 9,060,574	5%

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
State Funds - COVID-19				
State Fiscal Recovery Fund Premium Pay Bonus	\$ -	\$ 30,884,611	\$ 30,884,611	
Coronavirus Relief Fund (CRF) - Exceptional Children Extended School Year Grant	3,708,556	602,298	(3,106,258)	
CRF - School Health Support Personnel	981,520	432,829	(548,691)	
CRF - School Nutrition	232,696	104,941	(127,755)	
CRF - Summer Learning Program	5,599,192	-	(5,599,192)	
CRF - Student Computers and Devices	3,321,872	-	(3,321,872)	
CRF - Personal Protective Equipment	1,483,411	-	(1,483,411)	
CRF - Connectivity Student Mobile Internet Access	856,950	-	(856,950)	
CRF - Personnel Computers and Devices	586,197	-	(586,197)	
CRF - Remote Instruction	314,409	-	(314,409)	
CRF - Cybersecurity	268,346	-	(268,346)	
CRF - Gaggles Safety Management	132,610	-	(132,610)	
Subtotal State Funds - COVID-19	\$ 17,485,759	\$ 32,024,679	\$ 14,538,920	83%
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System	\$ 77,288,274	\$ 96,634,106	\$ 19,345,832	
Dollars for Certified Personnel Conversions	29,667,954	21,871,059	(7,796,895)	
Non-Contributory Employee Benefits	8,475,369	8,339,713	(135,656)	
Teacher and Instructional Support Bonus	4,560,755	3,246,580	(1,314,175)	
Highly Qualified NC Teaching Graduate	66,903	46,688	(20,215)	
NBPTS Educational Leave	9,494	3,691	(5,803)	
Subtotal Unallotted	\$ 120,068,749	\$ 130,141,837	\$ 10,073,088	8%
Subtotal State Public School Fund	\$ 1,044,357,913	\$ 1,076,774,207	\$ 32,416,294	3%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 4,798,218	\$ 6,841,190	\$ 2,042,972	
State Textbook Account	5,786,714	4,132,222	(1,654,492)	
DCDEE COVID-19 Child Care Payments	100,351	-	(100,351)	
NC Go Outside Grant	13,238	-	(13,238)	
Subtotal Other State Allocations for Current Operations	\$ 10,698,521	\$ 10,973,412	\$ 274,891	3%
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 5,845,229	\$ 2,341,016	\$ (3,504,213)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 5,845,229	\$ 2,341,016	\$ (3,504,213)	(60%)
TOTAL - STATE SOURCES	\$ 1,060,901,663	\$ 1,090,088,635	\$ 29,186,972	3%

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 525,073,614	\$ 543,317,051	\$ 18,243,437	
County Funds for Crossroads Lease	929,728	888,050	(41,678)	
County Appropriation - Capital Improvements	1,900,759	-	(1,900,759)	
TOTAL - COUNTY APPROPRIATION	\$ 527,904,101	\$ 544,205,101	\$ 16,301,000	3%
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 7,012,044	\$ 7,534,166	\$ 522,122	
Before/After School Care	4,874,751	5,326,759	452,008	
Parking Fees	-	1,600,000	1,600,000	
Pre-School	215,698	376,672	160,974	
Project Enlightenment - Self-Support	63,823	83,000	19,177	
Summer Camp	91,528	30,289	(61,239)	
Regular Tuition	25,000	26,000	1,000	
Print Shop	24,812	22,500	(2,312)	
Summer Immersion Program	18,000	18,587	587	
Summer School Tuition	1,125	1,125	-	
Subtotal Tuition and Fees	\$ 12,326,781	\$ 15,019,098	\$ 2,692,317	22%
Sales Revenues - Child Nutrition				
Supplemental Sales	\$ -	\$ 7,200,222	\$ 7,200,222	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	113,136	53,000	(60,136)	
Sales - Other	19,582	19,500	(82)	
Catered Breakfast	186,088	1,500	(184,588)	
Subtotal Sales Revenues - Child Nutrition	\$ 709,806	\$ 7,665,222	\$ 6,955,416	980%
Unrestricted				
E-Rate	\$ 4,482,536	\$ 2,975,165	\$ (1,507,371)	
Fines and Forfeitures	3,670,188	1,800,000	(1,870,188)	
Interest Earned on Investments	596,689	720,000	123,311	
Red Light Camera Fines	-	700,000	700,000	
Rebates	327,926	300,000	(27,926)	
Donations - Principal/Teacher of the Year	70,337	95,564	25,227	
Donations - General Operations	44,327	9,545	(34,782)	
Donations - COVID-19 Food Donation	58,510	7,769	(50,741)	
Donations - Helping Hands	316	316	-	
Donations - State Farm Celebrate My Drive	286	-	(286)	
Donations - Richardson Family Charitable Fund	148	-	(148)	
Subtotal Unrestricted	\$ 9,251,263	\$ 6,608,359	\$ (2,642,904)	(29%)

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
Restricted				
Indirect Cost	\$ 2,112,000	\$ 6,000,000	\$ 3,888,000	
NC Pre-K	3,031,352	3,995,829	964,477	
Parents as Teachers - Smart Start	608,704	675,024	66,320	
Disposition of School Fixed Assets	68,439	523,204	454,765	
Wallace Foundation Grant	500,327	331,793	(168,534)	
Positions on Loan	311,294	323,110	11,816	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	231,698	255,000	23,302	
Drivers Education Fleet Vehicles	96,696	163,754	67,058	
John Rex Endowment Positive Parenting Expansion	155,863	160,387	4,524	
United Way Changing Generations/Pathways to Progress	167,398	148,737	(18,661)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	119,330	116,780	(2,550)	
NC State - Assistant Principal Intern - MSA Students	-	104,342	104,342	
John Rex Endowment SEFEL Expansion Grant	196,227	100,607	(95,620)	
uConfirm	70,219	81,277	11,058	
The Innovation Project/Kellogg Foundation for Transforming Early Learning by Reimagining School	-	60,000	60,000	
CIU Confucius Classroom	49,574	42,828	(6,746)	
National Science Foundation Wake Tech CIMI	38,470	42,738	4,268	
Wake Ed Partnership - Summer STEM	43,785	36,106	(7,679)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	67,920	30,000	(37,920)	
Triangle Community Foundation	35,099	23,376	(11,723)	
Assessment for Learning Project (ALP) Micro Grant	17,078	16,528	(550)	
NCHSAA Education-Based Athletics Grant	-	15,000	15,000	
Wells Fargo Foundation	10,000	10,000	-	
Teaching Tolerance Educator Grant	10,000	10,000	-	
James and Devon Brown Charitable Fund	10,939	9,430	(1,509)	
Cargill Global Partnership Fund	9,020	9,020	-	
College Board - AP Summer Institute Scholarships	16,821	7,003	(9,818)	
Athens Library	6,979	6,979	-	
Professional Leave Paid by Outside Agencies	1,172	4,531	3,359	
Laura and John Arnold Foundation	974	974	-	
No Kid Hungry	15,650	711	(14,939)	
Central Carolina Teaching Initiative (CCTI)	54,783	-	(54,783)	
Confucius Institute	5,167	-	(5,167)	
Food Lion COVID-19 Hunger Relief Fund	5,000	-	(5,000)	
Municipal Collaboration Special Projects	5,000	-	(5,000)	
Corning Incorporated Foundation	2,120	-	(2,120)	
Partners for Breakfast in the Classroom	804	-	(804)	

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
Digital Promise Grant	\$ 185	\$ -	\$ (185)	
Duke Energy Foundation	175	-	(175)	
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	35	-	(35)	
Subtotal Restricted	\$ 8,334,297	\$ 13,563,068	\$ 5,228,771	63%
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 8,695,601	\$ 20,135,556	\$ 11,439,955	
\$500 Bonus to All Staff	10,625,000	25,800,000	15,175,000	
Class Size Reserve	2,500,000	6,000,000	3,500,000	
Carryforward Purchase Orders	4,115,025	4,357,077	242,052	
Oracle Software, Support, and Implementation	-	2,154,363	2,154,363	
Fire Suppression for Buses	-	1,800,000	1,800,000	
Textbooks and Digital Content Use	245,000	361,940	116,940	
CTE Computers	-	248,000	248,000	
Evaluation and Research Additional Tests	-	170,000	170,000	
Energy Service Company (ESCO) Project Funds	1,170,115	161,497	(1,008,618)	
Interpreting Work LLC Contract	-	153,600	153,600	
Applicant Tracking System	-	150,000	150,000	
June 2021 Substitute Incentive Pay	-	145,327	145,327	
Driver Education Fleet Vehicles	71,808	96,696	24,888	
Testing and Scanning Reserve	-	85,020	85,020	
Postage for End of Grade	-	50,000	50,000	
Startup Dollars - New Schools	56,674	19,355	(37,319)	
Salary Audit	11,641	8,166	(3,475)	
Substitute Teacher Per School	3,000,000	-	(3,000,000)	
Property and General Liability Insurance Premiums and Deductibles	1,090,000	-	(1,090,000)	
Athletic Official and Booking Fees	835,000	-	(835,000)	
Workers' Compensation Claims	450,000	-	(450,000)	
Signage	26,621	-	(26,621)	
Preparing and Archiving Student Records	10,440	-	(10,440)	
Subtotal Fund Balance Appropriated	\$ 32,902,925	\$ 61,896,597	\$ 28,993,672	88%
Fund Transfers				
Positions Funded by Individual School Accounts	\$ 429,119	\$ 643,522	\$ 214,403	
Subtotal Fund Transfers	\$ 429,119	\$ 643,522	\$ 214,403	50%
Special Reimbursement Services				
CRF Reimbursement to Enterprise Fund	\$ 16,700	\$ -	\$ (16,700)	
Subtotal Special Reimbursement Services	\$ 16,700	\$ -	\$ (16,700)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 63,970,891	\$ 105,395,866	\$ 41,424,975	65%

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 37,269,001	\$ 34,869,208	\$ (2,399,793)	
IDEA Title VI-B Handicapped	41,166,050	45,445,457	4,279,407	
IDEA - Early Intervening Services	7,877,630	10,201,113	2,323,483	
Title II - Supporting Effective Instruction	6,225,695	7,107,825	882,130	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	4,607,912	3,805,350	(802,562)	
Title III - Language Acquisition	2,482,587	2,644,810	162,223	
Career Technical Education - Program Improvement	1,885,493	1,803,646	(81,847)	
ESEA Title I - School Improvement	572,239	689,053	116,814	
IDEA Title VI-B - Pre-School Handicapped	489,711	540,145	50,434	
Children with Disabilities - Risk Pool	45,422	135,999	90,577	
IDEA - Targeted Assistance for Preschool Federal Grant	114,724	85,008	(29,716)	
ESEA Title I-Targeted Support and Improvement	93,383	61,984	(31,399)	
Title III - Language Acquisition - Significant Increase	221,836	53,857	(167,979)	
IDEA VI-B Special Needs Targeted Assistance	195,041	49,164	(145,877)	
McKinney-Vento Homeless Assistance	83,989	2,121	(81,868)	
School Nutrition Equipment	53,800	-	(53,800)	
IDEA - State Improvement Grant	475	-	(475)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 103,384,988	\$ 107,494,740	\$ 4,109,752	4%
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER I - K-12 Emergency Relief Fund	\$ 24,575,579	\$ 21,716,693	\$ (2,858,886)	
ESSER I - Digital Curricula	1,160,159	1,160,159	-	
ESSER I - Exceptional Children's Grant	873,788	873,788	-	
ESSER I - Learning Management System	545,138	545,138	-	
ESSER I - Innovative Childcare and Remote Extended Support (iCARES)	350,000	232,532	(117,468)	
GEER I - Supplemental Instructional Services	1,650,821	1,523,176	(127,645)	
GEER I - Specialized Instructional Support Personnel for COVID-19 Response	3,682,974	1,374,636	(2,308,338)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	95,889,703	96,066,675	176,972	
ESSER II - Learning Loss Funding	-	3,929,026	3,929,026	
ESSER II - Summer Career Accelerator Program	-	2,625,009	2,625,009	
ESSER II - Instructional Support Contract	-	1,045,699	1,045,699	
ESSER II - School Nutrition COVID Support	-	1,034,921	1,034,921	
ESSER II - Competency-Based Assessment	932,275	932,275	-	
ESSER III - K-12 Emergency Relief Fund	214,804,201	214,961,768	157,567	
ESSER III - Teacher Bonuses	-	8,890,635	8,890,635	
ESSER III - IDEA 611 Grants to States	-	7,716,199	7,716,199	

Revenues

Source of Income	Budget 2020-21	Adopted Budget 2021-22	Increase/ Decrease	% Change
ESSER III - Homeless II	\$ -	\$ 1,198,085	\$ 1,198,085	
ESSER III - IDEA Preschool Grants	-	438,278	438,278	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 344,464,638	\$ 366,264,692	\$ 21,800,054	6%
Other Restricted Grants (Received directly) - COVID-19				
NC DHHS K-12 COVID Testing Program	\$ -	\$ 7,172,000	\$ 7,172,000	
Coronavirus Relief Fund - Wake County Government	15,000,000	\$ 220,960	\$ (14,779,040)	
Subtotal Other Restricted Grants (Received directly) - COVID-19	\$ 15,000,000	\$ 7,392,960	\$ (7,607,040)	(51%)
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 12,102,963	\$ 13,684,319	\$ 1,581,356	
MSAP Cornerstone 2017	5,142,521	4,161,590	(980,931)	
Project Nexus	3,582,265	3,537,127	(45,138)	
Medicaid Administrative Outreach Program	3,032,390	3,102,412	70,022	
Indian Education Act	69,674	60,571	(9,103)	
Plasma Games Pilot Program Grant	570,142	-	(570,142)	
Subtotal Other Restricted Grants (Received directly)	\$ 24,499,955	\$ 24,546,019	\$ 46,064	<1%
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ -	\$ 48,576,030	\$ 48,576,030	
USDA Grants - Summer Feeding	14,823,835	1,088,879	(13,734,956)	
ROTC	462,191	400,000	(62,191)	
USDA Grants - Fresh Fruit and Vegetable	101,588	184,491	82,903	
USDA Grants - Commodities Used	11,538,272	-	(11,538,272)	
Subtotal Other Revenues - Restricted Grants	\$ 26,925,886	\$ 50,249,400	\$ 23,323,514	87%
TOTAL - FEDERAL SOURCES	\$ 514,275,467	\$ 555,947,811	\$ 41,672,344	8%
OPERATING BUDGET	\$ 2,167,052,122	\$ 2,295,637,413	\$ 128,585,291	6%
BUILDING PROGRAM	\$ 789,591,510	\$ 900,203,777	\$ 110,612,267	14%
TOTAL BUDGET	\$ 2,956,643,632	\$ 3,195,841,190	\$ 239,197,558	8%
State Sources	\$ 1,060,901,663	\$ 1,090,088,635	\$ 29,186,972	3%
County Appropriation	527,904,101	544,205,101	16,301,000	3%
Other Local Sources	63,970,891	105,395,866	41,424,975	65%
Federal Sources	514,275,467	555,947,811	41,672,344	8%
Operating Budget	\$ 2,167,052,122	\$ 2,295,637,413	\$ 128,585,291	6%
Building Program	789,591,510	900,203,777	110,612,267	14%
Total Budget	\$ 2,956,643,632	\$ 3,195,841,190	\$ 239,197,558	8%

Budget by Object Code

Object Code	Budget 2020-21	Adopted Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 28,520,828	\$ 2,508,432	\$ 25,697,247	\$ 2,751,430	\$ 30,957,109	\$ 2,436,281	
School-Based Administrator	43,124,008	43,404,985	383,799	1,689,361	45,478,145	2,354,137	
Administrative Personnel	\$ 71,644,836	\$ 45,913,417	\$ 26,081,046	\$ 4,440,791	\$ 76,435,254	\$ 4,790,418	7%
Teacher	\$ 541,212,605	\$ 448,386,040	\$ 55,274,221	\$ 68,626,094	\$ 572,286,355	\$ 31,073,750	
Instructional Personnel - Certified	\$ 541,212,605	\$ 448,386,040	\$ 55,274,221	\$ 68,626,094	\$ 572,286,355	\$ 31,073,750	6%
Instructional Support I - Regular Pay Scale	\$ 63,823,436	\$ 39,411,378	\$ 13,970,926	\$ 8,650,105	\$ 62,032,409	\$ (1,791,027)	
Instructional Support II - Advanced Pay Scale	10,953,345	11,165,442	299,990	99,852	11,565,284	611,939	
Psychologist	7,809,563	5,721,318	1,309,167	773,128	7,803,613	(5,950)	
Instructional Facilitator	22,257,542	9,008,787	4,039,131	10,018,088	23,066,006	808,464	
Instructional Support Personnel - Certified	\$ 104,843,886	\$ 65,306,925	\$ 19,619,214	\$ 19,541,173	\$ 104,467,312	\$ (376,574)	<1%
Instructional Assistant (IA)	\$ 51,892,776	\$ 46,667,255	\$ 11,651,372	\$ 11,066,547	\$ 69,385,174	\$ 17,492,398	
Instructional Assistant - Other	1,083,664	1,164,722	-	-	1,164,722	81,058	
Tutor (within the instructional day)	53,138	-	70,385	8,125	78,510	25,372	
Braillist, Translator, Education Interpreter	1,174,120	737,484	490,513	54,110	1,282,107	107,987	
Therapist	5,513,902	5,227,131	80,571	-	5,307,702	(206,200)	
School-Based Specialist	1,578,606	57,293	680,512	748,259	1,486,064	(92,542)	
Monitor	2,490,000	874	3,183,768	-	3,184,642	694,642	
Non-Certified Instructor	47,380	30,000	-	4,164,981	4,194,981	4,147,601	
Instructional Support Personnel - Non-Certified	\$ 63,833,586	\$ 53,884,759	\$ 16,157,121	\$ 16,042,022	\$ 86,083,902	\$ 22,250,316	35%
Office Support	\$ 33,223,215	\$ 30,031,545	\$ 5,944,185	\$ 4,225,856	\$ 40,201,586	\$ 6,978,371	
Technician	4,175,353	-	3,910,841	84,240	3,995,081	(180,272)	
Administrative Specialist (Central Support)	4,574,098	737,596	3,176,645	685,686	4,599,927	25,829	
Technical & Administrative Support Personnel	\$ 41,972,666	\$ 30,769,141	\$ 13,031,671	\$ 4,995,782	\$ 48,796,594	\$ 6,823,928	16%
Substitute Teacher - Regular Teacher Absence	\$ 14,614,104	\$ 1,581,024	\$ 7,623,066	\$ 4,096,794	\$ 13,300,884	\$ (1,313,220)	
Substitute Teacher - Staff Development Absence	1,222,101	60,395	857,022	1,352,023	2,269,440	1,047,339	
Substitute - Non-Teaching	2,162,562	184,169	1,909,453	436,732	2,530,354	367,792	
IA Salary when Substituting (Staff Development Absence)	157,496	1,230	122,457	62,566	186,253	28,757	
IA Salary when Substituting (Regular Teacher Absence)	1,918,932	1,831,175	137,981	156,988	2,126,144	207,212	
Substitute Personnel	\$ 20,075,195	\$ 3,657,993	\$ 10,649,979	\$ 6,105,103	\$ 20,413,075	\$ 337,880	2%

Budget by Object Code

Object Code	Budget 2020-21	Adopted Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
Driver	\$ 13,940,843	\$ 20,682,284	\$ 459,303	\$ 1,729,710	\$ 22,871,297	\$ 8,930,454	
Custodian	12,019,523	13,234,292	110,126	-	13,344,418	1,324,895	
Cafeteria Worker	6,966,012	105	4,885	11,791,438	11,796,428	4,830,416	
Skilled Trades	14,980,134	7,637,414	6,764,094	-	14,401,508	(578,626)	
Manager	8,534,661	666,888	3,094,704	4,660,122	8,421,714	(112,947)	
Work Study Student	1,500	-	1,500	-	1,500	-	
Day Care/Before/After School Care Staff	3,124,711	-	1,148,317	-	1,148,317	(1,976,394)	
Operational Support Personnel	\$ 59,567,384	\$ 42,220,983	\$ 11,582,929	\$ 18,181,270	\$ 71,985,182	\$ 12,417,798	21%
Bonus Pay (not subject to retirement)	\$ 15,345,845	\$ 33,061,494	\$ 26,882,864	\$ 64,794,302	\$ 124,738,660	\$ 109,392,815	
Supplement/Supplementary Pay	127,939,935	37,487	120,581,494	11,326,435	131,945,416	4,005,481	
Employee Allowances Taxable	177,943	-	193,535	-	193,535	15,592	
Bonus Pay	95,822	-	-	-	-	(95,822)	
Longevity Pay	3,308,349	1,972,450	1,210,352	104,712	3,287,514	(20,835)	
Bonus Leave Payoff	197,456	163,300	34,681	-	197,981	525	
Short Term Disability Payment (beyond six months)	2,959	-	-	-	-	(2,959)	
Salary Differential	2,093,444	307	2,867,871	-	2,868,178	774,734	
Annual Leave Payoff	6,053,920	4,036,793	1,596,742	28,262	5,661,797	(392,123)	
Short Term Disability Payment (first six months)	582,535	470,911	125,969	14,748	611,628	29,093	
Supplementary & Benefits - Related Pay	\$ 155,798,208	\$ 39,742,742	\$ 153,493,508	\$ 76,268,459	\$ 269,504,709	\$ 113,706,501	73%
Curriculum Development Pay	\$ 1,623,663	\$ 51,568	\$ 610,648	\$ 445,240	\$ 1,107,456	\$ (516,207)	
Additional Responsibility Stipend	21,622,388	13,945	16,642,767	1,321,278	17,977,990	(3,644,398)	
Mentor Pay Stipend	478,815	14,000	450,148	-	464,148	(14,667)	
Planning Period Stipend	100,093	50,061	299,469	-	349,530	249,437	
Staff Development Participant Pay	5,518,590	698,525	124,283	252,997	1,075,805	(4,442,785)	
Staff Development Instructor	188,402	33,760	93,446	-	127,206	(61,196)	
Tutorial Pay	661,311	62,095	694,079	1,306,304	2,062,478	1,401,167	
Overtime Pay	693,453	344,658	1,698,700	-	2,043,358	1,349,905	
Extra Duty Pay	\$ 30,886,715	\$ 1,268,612	\$ 20,613,540	\$ 3,325,819	\$ 25,207,971	\$ (5,678,744)	(18%)
SALARIES TOTAL	\$ 1,089,835,081	\$ 731,150,612	\$ 326,503,229	\$ 217,526,513	\$ 1,275,180,354	\$ 185,345,273	17%

Budget by Object Code

Object Code	Budget 2020-21	Adopted Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 79,016,650	\$ 54,576,994	\$ 24,424,423	\$ 16,608,815	\$ 95,610,232	\$ 16,593,582	
Federal Insurance Compensation Act	\$ 79,016,650	\$ 54,576,994	\$ 24,424,423	\$ 16,608,815	\$ 95,610,232	\$ 16,593,582	21%
Employer's Retirement Cost	\$ 222,619,274	\$ 157,295,764	\$ 65,103,486	\$ 26,116,308	\$ 248,515,558	\$ 25,896,284	
Other Retirement Cost	24,215	-	14,125	-	14,125	(10,090)	
Retirement Benefits	\$ 222,643,489	\$ 157,295,764	\$ 65,117,611	\$ 26,116,308	\$ 248,529,683	\$ 25,886,194	12%
Employer's Hospitalization Insurance Cost	\$ 110,338,998	\$ 90,392,658	\$ 18,822,229	\$ 14,741,999	\$ 123,956,886	\$ 13,617,888	
Employer's Workers' Compensation Insurance Cost	2,858,014	-	1,371,138	736,799	2,107,937	(750,077)	
Employer's Unemployment Insurance Cost	155,329	-	70,189	-	70,189	(85,140)	
Employer's Dental Insurance Cost	5,176,126	-	4,963,018	579,512	5,542,530	366,404	
Insurance Benefits	\$ 118,528,467	\$ 90,392,658	\$ 25,226,574	\$ 16,058,310	\$ 131,677,542	\$ 13,149,075	11%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 420,188,606	\$ 302,265,416	\$ 114,768,608	\$ 58,783,433	\$ 475,817,457	\$ 55,628,851	13%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,510,023,687	\$ 1,033,416,028	\$ 441,271,837	\$ 276,309,946	\$ 1,750,997,811	\$ 240,974,124	16%
Percent of Operating Budget	70%	95%	68%	50%	76%		
PURCHASED SERVICES							
Contracted Services	\$ 46,366,189	\$ 7,042,124	\$ 21,365,091	\$ 22,308,091	\$ 50,715,306	\$ 4,349,117	
Workshop Expenses	6,763,187	189,290	3,033,168	3,454,231	6,676,689	(86,498)	
Advertising Cost	168,120	4,500	188,583	38,044	231,127	63,007	
Printing and Binding Fees	2,996,651	2,136,796	785,026	211,017	3,132,839	136,188	
Commercial Driver's License Medical Exam Expenses	62,618	61,600	702	-	62,302	(316)	
Psychological Contract Services	390,815	220,045	82,305	307,095	609,445	218,630	
Speech and Language Contract Services	409,339	73,494	908,017	295,000	1,276,511	867,172	
Other Professional/Technical Contract Services	2,116,545	2,318,718	151,779	-	2,470,497	353,952	
Professional and Technical Services	\$ 59,273,464	\$ 12,046,567	\$ 26,514,671	\$ 26,613,478	\$ 65,174,716	\$ 5,901,252	10%

Budget by Object Code

Object Code	Budget 2020-21	Adopted Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 28,923,860	\$ -	\$ 26,777,820	\$ 2,300,000	\$ 29,077,820	\$ 153,960	
Public Utilities - Natural Gas	3,717,970	-	3,795,684	-	3,795,684	77,714	
Public Utilities - Water and Sewer	4,224,483	-	4,097,017	200,000	4,297,017	72,534	
Waste Management	1,154,302	-	1,021,225	250,000	1,271,225	116,923	
Contracted Repairs and Maintenance - Land/Buildings	44,235,163	2,499	19,707,766	15,768,624	35,478,889	(8,756,274)	
Contracted Repairs and Maintenance - Equipment	337,750	-	383,773	-	383,773	46,023	
Rentals/Leases	9,445,129	15,669	11,071,696	66,431	11,153,796	1,708,667	
Other Property Services	66,450	-	64,745	-	64,745	(1,705)	
Property Services	\$ 92,105,107	\$ 18,168	\$ 66,919,726	\$ 18,585,055	\$ 85,522,949	\$ (6,582,158)	(7%)
Pupil Transportation - Contracted	\$ 15,584,458	\$ 18,124,193	\$ 6,151,441	\$ 5,833,598	\$ 30,109,232	\$ 14,524,774	
Travel Reimbursement	757,038	11,059	904,994	173,062	1,089,115	332,077	
Field Trips	233,058	15,002	138,221	257,308	410,531	177,473	
Transportation Services	\$ 16,574,554	\$ 18,150,254	\$ 7,194,656	\$ 6,263,968	\$ 31,608,878	\$ 15,034,324	91%
Telephone	\$ 1,183,936	\$ -	\$ 1,181,004	\$ 1,000	\$ 1,182,004	\$ (1,932)	
Postage	580,054	884	498,036	62,000	560,920	(19,134)	
Telecommunications Services	2,463,061	905,000	1,383,880	-	2,288,880	(174,181)	
Mobile Communication Costs	2,441,322	5,400	759,907	22,000	787,307	(1,654,015)	
Other Communication Services	114	-	114	-	114	-	
Communications	\$ 6,668,487	\$ 911,284	\$ 3,822,941	\$ 85,000	\$ 4,819,225	\$ (1,849,262)	(28%)
Tuition Reimbursements	\$ 255,479	\$ 135,047	\$ 25,106	\$ 1,076,604	\$ 1,236,757	\$ 981,278	
Employee Education Reimbursements	26,170	-	25,000	-	25,000	(1,170)	
Certification/Licensing Fees	148,668	-	217,070	18,023	235,093	86,425	
Tuition	\$ 430,317	\$ 135,047	\$ 267,176	\$ 1,094,627	\$ 1,496,850	\$ 1,066,533	248%
Membership Dues and Fees	\$ 426,396	\$ 129	\$ 433,681	\$ 52,600	\$ 486,410	\$ 60,014	
Bank Service Fees	52,700	-	47,600	-	47,600	(5,100)	
Assessments/Penalties	99,200	5,389	110,009	-	115,398	16,198	
Dues and Fees	\$ 578,296	\$ 5,518	\$ 591,290	\$ 52,600	\$ 649,408	\$ 71,112	12%
Liability Insurance	\$ 2,143,995	\$ -	\$ 1,102,430	\$ -	\$ 1,102,430	\$ (1,041,565)	
Vehicle Liability Insurance	379,257	203,451	190,806	-	394,257	15,000	
Property Insurance	2,021,045	-	2,251,545	-	2,251,545	230,500	
Judgments Against the Local School Administrative Unit	678,883	-	177,008	-	177,008	(501,875)	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	137,245	-	117,683	-	117,683	(19,562)	
Other Insurance and Judgments	2,846,648	12,787	50,000	-	62,787	(2,783,861)	
Insurance and Judgments	\$ 8,215,083	\$ 216,238	\$ 3,897,482	\$ -	\$ 4,113,720	\$ (4,101,363)	(50%)

Budget by Object Code

Object Code	Adopted Budget 2021-22						Increase/ Decrease	%
	Budget 2020-21	State	Local	Federal	Total			
Debt Service - Principal	\$ 2,592,239	\$ 2,341,016	\$ 404,285	\$ -	\$ 2,745,301	\$ 153,062		
Debt Service - Interest	423,219	-	395,792	-	395,792	(27,427)		
Debt Services	\$ 3,015,458	\$ 2,341,016	\$ 800,077	\$ -	\$ 3,141,093	\$ 125,635		4%
Indirect Cost	\$ 5,630,992	\$ -	\$ 1,244,476	\$ 12,045,115	\$ 13,289,591	\$ 7,658,599		
Unbudgeted Funds	263,500,864	-	6,528,374	158,083,820	164,612,194	(98,888,670)		
Other Administrative Costs	\$ 269,131,856	\$ -	\$ 7,772,850	\$ 170,128,935	\$ 177,901,785	\$ (91,230,071)		(34%)
PURCHASED SERVICES TOTAL	\$ 455,992,622	\$ 33,824,092	\$ 117,780,869	\$ 222,823,663	\$ 374,428,624	\$ (81,563,998)		(18%)
<i>Percent of Operating Budget</i>	<i>21%</i>	<i>3%</i>	<i>18%</i>	<i>40%</i>	<i>16%</i>			
SUPPLIES AND MATERIALS								
Supplies and Materials	\$ 87,223,260	\$ 10,326,367	\$ 17,237,820	\$ 17,618,887	\$ 45,183,074	\$ (42,040,186)		
State Textbooks	5,786,714	4,132,222	-	-	4,132,222	(1,654,492)		
Other Textbooks	204,625	241,069	476	-	241,545	36,920		
Library Books	365,984	6,372	227,323	776,903	1,010,598	644,614		
Computer Software & Supplies	11,559,784	5,530,556	5,254,781	4,264,425	15,049,762	3,489,978		
School and Office Supplies	\$ 105,140,367	\$ 20,236,586	\$ 22,720,400	\$ 22,660,215	\$ 65,617,201	\$ (39,523,166)		(38%)
Fuel for Facilities	\$ 202,404	\$ -	\$ 211,151	\$ -	\$ 211,151	\$ 8,747		
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	15,036,366	129,160	13,630,081	591,086	14,350,327	(686,039)		
Gas/Diesel Fuel	1,747,609	1,800	826,729	658,914	1,487,443	(260,166)		
Oil	160,477	-	164,486	-	164,486	4,009		
Tires and Tubes	474,079	-	704,310	-	704,310	230,231		
Operational Supplies	\$ 17,620,935	\$ 130,960	\$ 15,536,757	\$ 1,250,000	\$ 16,917,717	\$ (703,218)		(4%)
Food Purchases	\$ 10,341,943	\$ 2,064	\$ 457,440	\$ 18,653,485	\$ 19,112,989	\$ 8,771,046		
USDA Commodity Foods	425,620	-	-	-	-	(425,620)		
Food Processing Supplies	1,993,628	104,941	8,437	4,905,455	5,018,833	3,025,205		
Other Food Purchases	5,920	2,245	4,900	1,000	8,145	2,225		
Food Supplies	\$ 12,767,111	\$ 109,250	\$ 470,777	\$ 23,559,940	\$ 24,139,967	\$ 11,372,856		89%
Furniture and Equipment - Inventoried	\$ 1,832,041	\$ 124,336	\$ 125,264	\$ 1,282,555	\$ 1,532,155	\$ (299,886)		
Computer Equipment - Inventoried	6,979,521	981,402	145,556	7,639,619	8,766,577	1,787,056		
Non-Capitalized Equipment	\$ 8,811,562	\$ 1,105,738	\$ 270,820	\$ 8,922,174	\$ 10,298,732	\$ 1,487,170		17%
SUPPLIES AND MATERIALS TOTAL	\$ 144,339,975	\$ 21,582,534	\$ 38,998,754	\$ 56,392,329	\$ 116,973,617	\$ (27,366,358)		(19%)
<i>Percent of Operating Budget</i>	<i>7%</i>	<i>2%</i>	<i>6%</i>	<i>10%</i>	<i>5%</i>			

Budget by Object Code

Object Code	Budget 2020-21	Adopted Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 45,104	\$ -	\$ 26,779	\$ -	\$ 26,779	\$ (18,325)	
Building Contracts	\$ 45,104	\$ -	\$ 26,779	\$ -	\$ 26,779	\$ (18,325)	(41%)
Purchase of Furniture and Equipment - Capitalized	\$ 896,737	\$ 306,000	\$ 938,257	\$ 281,873	\$ 1,526,130	\$ 629,393	
Purchase of Computer Hardware - Capitalized	1,662,435	958,700	-	-	958,700	(703,735)	
Equipment	\$ 2,559,172	\$ 1,264,700	\$ 938,257	\$ 281,873	\$ 2,484,830	\$ (74,342)	(3%)
Purchase of Vehicles	\$ 8,225,970	\$ 1,269	\$ 2,310,292	\$ 140,000	\$ 2,451,561	\$ (5,774,409)	
License and Title Fees	276,549	12	161,317	-	161,329	(115,220)	
Vehicles	\$ 8,502,519	\$ 1,281	\$ 2,471,609	\$ 140,000	\$ 2,612,890	\$ (5,889,629)	(69%)
CAPITAL OUTLAY TOTAL	\$ 11,106,795	\$ 1,265,981	\$ 3,436,645	\$ 421,873	\$ 5,124,499	\$ (5,982,296)	(54%)
Percent of Operating Budget	<1%	<1%	<1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 45,589,043	\$ -	\$ 48,112,862	\$ -	\$ 48,112,862	\$ 2,523,819	
TRANSFERS TOTAL	\$ 45,589,043	\$ -	\$ 48,112,862	\$ -	\$ 48,112,862	\$ 2,523,819	6%
Percent of Operating Budget	2%	0%	7%	0%	2%		
OPERATING BUDGET	\$ 2,167,052,122	\$ 1,090,088,635	\$ 649,600,967	\$ 555,947,811	\$ 2,295,637,413	\$ 128,585,291	6%
BUILDING PROGRAM	789,591,510	-	900,203,777	-	900,203,777	110,612,267	14%
TOTAL BUDGET	\$ 2,956,643,632	\$ 1,090,088,635	\$ 1,549,804,744	\$ 555,947,811	\$ 3,195,841,190	\$ 239,197,558	8%

Staff Budget

	Months of Employment					
	2020-21	2021-22			Increase/	
	Total	State	Local	Federal	Total	Decrease
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	60.00	24.00		84.00	0.00
Director and/or Supervisor	4,545.00	168.00	4,128.80	338.20	4,635.00	90.00
Principal/Headmaster	2,310.00	2,332.00	12.00		2,344.00	34.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,867.00	3,842.00	370.00		4,212.00	345.00
Other Assistant Principal Assignment	254.00	254.00			254.00	0.00
Assistant Superintendent	204.00	48.00	156.00		204.00	0.00
	11,288.00	6,728.00	4,690.80	338.20	11,757.00	469.00
Instructional Personnel - Certified						
Teacher	107,593.04	91,801.41	13,367.48	4,636.65	109,805.54	2,212.50
Interim Teacher (paid at non-certified rate)	25.80	10.00	15.80		25.80	0.00
Teacher - ROTC	169.00	68.00	10.50	90.50	169.00	0.00
Teacher - VIF	954.00	954.00			954.00	0.00
Extended Contracts	74.00	3.00	69.00		72.00	(2.00)
	108,815.84	92,836.41	13,462.78	4,727.15	111,026.34	2,210.50
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	11,065.35	6,985.00	3,550.95	1,324.00	11,859.95	794.60
Instructional Support II - Advanced Pay Scale	2,192.97	2,024.97	150.00	18.00	2,192.97	0.00
Psychologist	1,286.50	958.00	333.00	262.00	1,553.00	266.50
Instructional Facilitator	4,177.50	1,627.20	877.50	1,669.80	4,174.50	(3.00)
	18,722.32	11,595.17	4,911.45	3,273.80	19,780.42	1,058.10
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	24,927.90	21,262.05	2,432.90	3,235.30	26,930.25	2,002.35
Interpreter, Brailist, Translator, Education Interpreter	411.00	367.00	24.00	20.00	411.00	0.00
Therapist	913.20	913.20			913.20	0.00
School-Based Specialist	475.00		162.00	313.00	475.00	0.00
Monitor	1,395.40	60.00	1,335.40		1,395.40	0.00
	28,596.50	23,076.25	3,954.30	3,568.30	30,598.85	2,002.35
Technical and Administrative Support Personnel						
Office Support	12,139.96	10,774.97	1,387.19	109.80	12,271.96	132.00
Technician	876.00		876.00		876.00	0.00
Administrative Specialist (Central Support)	912.00	192.00	708.00	132.00	1,032.00	120.00
	13,927.96	10,966.97	2,971.19	241.80	14,179.96	252.00

Staff Budget

	Months of Employment					Increase/ Decrease
	2020-21	2021-22				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	9,879.80	9,699.80	180.00		9,879.80	0.00
Custodian	5,081.00	5,078.40	48.00		5,126.40	45.40
Cafeteria Worker	5,556.00		5,606.00		5,606.00	50.00
Skilled Trades	4,446.00	2,142.00	2,304.00		4,446.00	0.00
Manager	2,596.00	180.00	2,443.00		2,623.00	27.00
	27,558.80	17,100.20	10,581.00	0.00	27,681.20	122.40
Total Months of Employment	208,909.42	162,303.00	40,571.52	12,149.25	215,023.77	6,114.35
Months Assigned Directly to Schools	173,564.41	141,627.57	27,237.49	10,327.20	179,192.26	5,627.85
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	14,790.20	10,075.80	4,762.40		14,838.20	48.00
Academic Advancement	7,827.25	5,676.37	1,257.33	1,038.05	7,971.75	144.50
Technology Services	526.00	112.00	414.00	120.00	646.00	120.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	23,155.45	15,864.17	6,433.73	1,170.05	23,467.95	312.50
School-Based Months	196,719.86	157,491.74	33,671.22	11,497.25	202,660.21	5,940.35
	94%				94%	
Central Services Months						
Facilities and Operations	4,340.00	2,558.00	1,782.00		4,340.00	0.00
Administrative Services	2,423.56	1,104.06	1,307.50	36.00	2,447.56	24.00
Academic Advancement	2,097.00	573.20	1,147.80	484.00	2,205.00	108.00
Technology Services	1,092.00	48.00	1,068.00	12.00	1,128.00	36.00
Chief of Schools	833.00	264.00	527.00	48.00	839.00	6.00
Chief of Staff and Strategic Planning	792.00	132.00	588.00	72.00	792.00	0.00
Communications	492.00	96.00	396.00		492.00	0.00
Superintendent's Office	120.00	36.00	84.00		120.00	0.00
Central Services Months	12,189.56	4,811.26	6,900.30	652.00	12,363.56	174.00
	6%				6%	
Total Months of Employment	208,909.42	162,303.00	40,571.52	12,149.25	215,023.77	6,114.35

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Total	
Administrative Personnel					
Director and/or Supervisor					
106	Special Education Services - Director		12.00	12.00	
111	Senior Administrator - Desktop Services	12.00		12.00	
118	Senior Administrator - Student Devices	12.00		12.00	
125	One-Time Costs in 2020-21	(210.00)		(210.00)	
135	Athletics Senior Administrator	12.00		12.00	
136	School Support for Social Emotional Learning		48.00	48.00	
145	Title II - Supporting Effective Instruction		12.00	12.00	
167	Medicaid Administrative Outreach Program		(12.00)	(12.00)	
173	Child Nutrition Services	210.00		210.00	
181	Wallace Foundation Grant	(6.00)		(6.00)	
		0.00	30.00	60.00	90.00
Principal/Headmaster					
74	School-Based Administrators	12.00		12.00	
76	New Schools - Early Hires and Professional Learning	8.00	4.00	12.00	
77	Research Triangle Park Early College - Early Hires and Professional Learning	4.00	6.00	10.00	
		24.00	10.00	0.00	34.00
Assistant Principal (non-teaching)					
74	School-Based Administrators		35.00	35.00	
128	Assistant Principal - Formula Change for Elementary Schools		77.00	77.00	
129	Assistant Principal - Formula Change for High Schools		233.00	233.00	
		0.00	345.00	0.00	345.00
	Subtotal - Administrative Personnel	24.00	385.00	60.00	469.00
Instructional Personnel - Certified					
Teacher					
68	Classroom Teacher - Class Size Phase-In	820.00	646.00	1,466.00	
79	At-Risk Teachers	30.00		30.00	
81	Career Technical Education (CTE) - Months of Employment	82.00		82.00	
84	GradPoint Teacher	10.00		10.00	
87	Program Enhancement Teacher		5.00	5.00	
100	Teacher - Regular Classroom		480.00	480.00	
105	Limited English Proficiency (LEP) Teachers	150.00		150.00	
107	Preschool Teachers and Instructional Assistants		10.00	10.00	

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
115	Special Education Services - Teacher			10.00	10.00
125	One-Time Costs in 2020-21		(70.50)		(70.50)
133	New Magnet Schools Months of Employment and Non-Personnel Theme Support		40.00		40.00
134	Oberlin Magnet Middle School		10.00		10.00
167	Medicaid Administrative Outreach Program			(10.00)	(10.00)
		1,092.00	1,120.50	0.00	2,212.50
Extended Contracts					
148	ESEA Title I - School Improvement			(2.00)	(2.00)
		0.00	0.00	(2.00)	(2.00)
	Subtotal - Instructional Personnel - Certified	1,092.00	1,120.50	(2.00)	2,210.50
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I - Regular Teacher Pay Scale					
81	Career Technical Education (CTE) - Months of Employment	20.00			20.00
85	High School Intervention Coordinator	10.00			10.00
89	Student Assistance Program (SAP) Coordinator		10.00		10.00
91	School Social Worker		5.00		5.00
98	School Library Media Coordinators		20.00		20.00
108	School Counselors		17.00		17.00
125	One-Time Costs in 2020-21		(0.40)		(0.40)
132	College and Career Readiness Coordinator - North Wake Early College		10.00		10.00
136	School Support for Social Emotional Learning			708.00	708.00
148	ESEA Title I - School Improvement			(5.00)	(5.00)
		30.00	61.60	703.00	794.60
Psychologist					
90	School Psychologist		5.50		5.50
136	School Support for Social Emotional Learning			261.00	261.00
		0.00	5.50	261.00	266.50
Instructional Facilitator					
116	Social Emotional Foundations for Early Learning Coach		12.00		12.00
125	One-Time Costs in 2020-21		(3.00)		(3.00)
181	John Rex Endowment SEFEL Expansion Grant		(12.00)		(12.00)
		0.00	(3.00)	0.00	(3.00)
	Subtotal - Instructional Support Personnel - Certified	30.00	64.10	964.00	1,058.10

Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Total	
Instructional Support Personnel - Non-Certified					
Instructional Assistant					
101	Instructional Assistants - Regular Classroom	567.30		567.30	
107	Preschool Teachers and Instructional Assistants	32.55		32.55	
125	One-Time Costs in 2020-21	(50.50)		(50.50)	
127	Instructional Assistants Months of Employment	1,453.00		1,453.00	
		0.00	2,002.35	0.00	2,002.35
Subtotal - Instructional Support Personnel - Non-Certified		0.00	2,002.35	0.00	2,002.35
Technical and Administrative Support Personnel					
Office Support					
75	Clerical Support	89.00		89.00	
76	New Schools - Early Hires and Professional Learning	12.00		12.00	
77	Research Triangle Park Early College - Early Hires and Professional Learning	12.00		12.00	
110	Compensation Services - Benefits Team Leader and Payroll Specialist	24.00		24.00	
125	One-Time Costs in 2020-21	(108.50)		(108.50)	
173	Child Nutrition Services	103.50		103.50	
		0.00	132.00	0.00	132.00
Technician					
125	One-Time Costs in 2020-21	(24.00)		(24.00)	
173	Child Nutrition Services	24.00		24.00	
		0.00	0.00	0.00	0.00
Administrative Specialist (Central Support)					
124	Instructional Support Technicians		120.00	120.00	
125	One-Time Costs in 2020-21	(144.00)		(144.00)	
173	Child Nutrition Services	144.00		144.00	
		0.00	0.00	120.00	120.00
Subtotal - Technical and Administrative Support Personnel		0.00	132.00	120.00	252.00
Operational Support Personnel					
Driver					
123	One-Time Costs in 2020-21	(60.00)		(60.00)	
173	Child Nutrition Services	60.00		60.00	
		0.00	0.00	0.00	0.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	<i>Custodian</i>				
95	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities		48.00		48.00
125	One-Time Costs in 2020-21		(2.60)		(2.60)
		0.00	45.40	0.00	45.40
	<i>Cafeteria Worker</i>				
94	Child Nutrition Services Positions for New School		50.00		50.00
		0.00	50.00	0.00	50.00
	<i>Skilled Trades</i>				
125	One-Time Costs in 2020-21		(24.00)		(24.00)
173	Child Nutrition Services		24.00		24.00
		0.00	0.00	0.00	0.00
	<i>Manager</i>				
94	Child Nutrition Services Positions for New School		15.00		15.00
119	Technology Inventory Warehouse Manager		12.00		12.00
125	One-Time Costs in 2020-21		(12.00)		(12.00)
173	Child Nutrition Services		12.00		12.00
		0.00	27.00	0.00	27.00
	Subtotal - Operational Support Personnel	0.00	122.40	0.00	122.40
	Total	1,146.00	3,826.35	1,142.00	6,114.35

Months By Cost Center				
School-Based Months (0000 - 0799)	1,146.00	3,713.85	768.00	5,627.85
Central Services School-Based Months (0800 - 0899)	0.00	46.50	266.00	312.50
Central Services Months (0900 - 0999)	0.00	66.00	108.00	174.00
Total	1,146.00	3,826.35	1,142.00	6,114.35