

# ADOPTED BUDGET

FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020



**WAKE COUNTY**  
PUBLIC SCHOOL SYSTEM



*What Starts Here Changes Everything.*

CARY, NORTH CAROLINA





## WAKE COUNTY BOARD OF EDUCATION

CROSSROADS BUILDING 1  
5625 DILLARD DRIVE  
CARY, NORTH CAROLINA 27518

Dear Chairwoman Holmes,

On behalf of the Wake County Board of Education, I am presenting this proposed budget for the 2019-2020 fiscal year. This budget reflects the collaborative effort of our 191 schools, the superintendent, her staff and the Board of Education.

Working together in partnership with Wake County and the State of North Carolina, this budget is focused on fulfilling our constitutional obligation to provide the people the “right to the privilege of education.” Constitutionally we recognize that “the General Assembly shall provide by taxation and otherwise for a general and uniform system of free public schools,” and that the General Assembly has granted that “the governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.”

To that end, in this budget we are anticipating an appropriation of \$1,032,546,143 from the State of North Carolina and are requesting of the Wake County Commission an appropriation of \$519,294,944. While formally authorized by the General Assembly and the Wake County Commission, we recognize it is the citizens of our State and County who make this investment in our children. Herein we believe, as highlighted in our Strategic Plan’s Core Belief # 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.”

We are in the people business: bus drivers who pick up children in the morning, custodial and maintenance professionals who keep schools clean during the day and get them ready at night, teachers and instructional assistants who engage students in groups and individually, administrative and office staff who support all school functions. It is our people who make WCPSS an effective organization.

Given that people are the core of our business, approximately 84% of our budget is dedicated to their salary and benefits. That said, we have substantial needs with respect to supporting personnel in order to ensure wages and working conditions are competitive so that we can attract and retain the best and brightest employees. Thus, in this budget we are counting on the State to provide meaningful raises to both certified and non-certified personnel, and, we seek to begin a five-year, joint State and County effort, to bring our lowest-paid employees to a wage commensurate with that already provided to all other State and County employees, and to provide competitive wages for jobs challenged by high turnover and vacancy rates.

In addition, through one of the few new initiatives in this budget, we hope to increase personnel to address social and emotional needs of our students. These personnel are critical in the lives of students, and their presence allows our teachers to focus on teaching and learning. Again, we suggest a five-year State and Local plan to increase these critical personnel to recommended national ratios in our schools. Since this is a statewide need, not unique to WCPSS, in this year’s budget we request a \$6 million down payment for this work

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with 85% of those funds to come from a State appropriation and 15% from a local appropriation.

In creating this budget, we have reflected on the respective roles of the General Assembly and the Wake County Commission in meeting the funding needs. We further recognize that legislative impacts represent the largest fraction of the requested increase to the local appropriation. Herein we applaud the legislative impact to the local budget associated with State increases to salary and benefits of both certified and non-certified staff. Substantive, meaningful raises are needed, and we welcome the corresponding local cost.

However, we are also challenged by unfunded legislative requirements such as the increased employer contribution rates for retirement and the State Health Plan, and by the local cost to implement the K-3 class size phase-in. In addition, the statutory requirement that a prorata share of the local appropriation, tuition and fees, and fines and forfeitures must be distributed to charter schools, irrespective of whether or not that school provides the services for which the funds were appropriated, is becoming increasingly burdensome. In the 2018-2019 academic year, 7.9 % of Wake County's public school students attended charter schools. In 2019-2020 that fraction is projected to increase to 8.7%, such that for this requested local appropriation, only 91.3 cents of every locally appropriated dollar can be used to meet WCPSS expenses.

We recognize that there are many and diverse needs across Wake County, with our request being the largest portion of your budget. We are committed to be responsible stewards of the taxpayer funds appropriated to the school system, and to partnering with you to meet the strategic needs of our growing county.

Having crafted this budget to maintain our existing level of service, to open four new schools, and to begin to address several systemic and critical needs, on behalf of the entire Board of Education, I am requesting that the Wake County Commission approve an appropriation of \$519,294,944 for public school operating budgets, which includes more than \$40 million for local charter school expenditures as required by the state.

Thank you for your past support of the WCPSS, and we look forward to continuing our work together to make our schools the best and first choice for every family. Working together, we have confidence that What Starts Here, Changes Everything.

Respectfully,



James D. Martin  
Board of Education Chair





Cathy Q. Moore  
Superintendent  
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April 2, 2019

Wake County Board of Education:

On countless occasions during my first nine months as superintendent of the Wake County Public School System, I have witnessed a commitment to learning among our teachers, students and families that is truly inspirational.

When I see this, it reminds me of the first core belief in the school system's Vision 2020 Strategic Plan. "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous, and meaningful learning each day."

*"Every student...each day"* has become the shorthand phrase for some – a simple and direct expression of our heavy burden of responsibility. My first annual budget proposal underscores that belief and the compelling needs of our 160,000 students.

I am not suggesting this budget meets all those needs. As a North Carolina school district without taxing authority, we greatly appreciate the past several years of steady and generous support from our Wake County Commissioners. But an increase in financial obligations required by the state, coupled with a loss of budget flexibility approved by the General Assembly, has restricted our ability to provide children with the support we believe they need.

In fact, 40 percent of my proposed request for increased local funding addresses only state requirements, such as money passed directly to charter schools, consequences of new class-size legislation and the local share of pay increases, retirement funding and hospitalization costs.

More specifically, I am requesting a total increase in local funding of \$48,851,521. Of that amount, \$19,560,210 is driven by state requirements.

The next two largest items in this budget request also illustrate an important change from past years.

The first amounts to nearly \$8.2 million in additional local funding for new schools. As you know, our overall enrollment growth was quite small in 2018-2019. If one were to consider only the overall enrollment, it would understandably lead to questions about the need for new schools.

It would also overlook the fact that dozens of our schools exceed 100 percent capacity, nearly 1,000 classroom trailers are used each day and residential growth in western Wake County continues unabated. All of these factors help explain why four new schools are opening next year. The cost to open them is \$8.2 million. More new schools will follow in future years.





The next largest item in this proposed budget helps cover the costs of deferred maintenance and operational needs. This budget category will also remain for years. It is accurate to think of it as needs that went unaddressed while we chased the rapid enrollment growth of previous years.

This category covers not only physical needs, but also wages for non-certified staff such as bus drivers, custodians, fleet mechanics and others who support the school. Salaries in these areas have eroded to the point where some vacancies now linger for months. At the same time, the amount of money spent on maintenance has fallen well below industry standards.

Indeed, some costs are so significant that a multi-year funding plan is the only practical approach. You can find additional detail about the district's multi-year needs in the pages that immediately follow this letter. In addition to maintenance and operations, the summary includes areas such as the personnel costs of K-3 class size and the need to hire more counselors, social workers and psychologists.

By default, a proposed annual budget request highlights needs. But we should not allow these needs to overshadow the accomplishments of our teachers, students and families.

- Our graduation rate is the highest in the district's history at 89.1 percent. For the fifth consecutive year, the rate of improvement for minority students exceeded the district's growth rate.
- The graduation rate at more than two-thirds of our high schools now exceeds 90 percent. Five schools posted graduation rates of 100%.
- More than 97 percent of teachers met or exceeded NC academic growth standards this past year. We have led the nation in the number of National Board Certified teachers for 13 consecutive years.
- A large majority of our schools are diverse and thriving. In addition, Magnet Schools of America named 36 of 51 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- We continue to remain an economic engine for our community, helping to attract and retain families who, in turn, help sustain the county's overall progress.

"Well-supported, highly effective, and dedicated principals, teachers, and staff are essential to success for all students." This is the third core belief of our Vision 2020 Strategic Plan. It was written in part by a broad cross-section of the community almost five years ago.

I urge all of us to reflect on that belief as we strive to meet our community's expectations that every student has access to a public education system that prepares them for life. Every student ... each day.

Respectfully,

A handwritten signature in dark ink that reads "Cathy Moore". The signature is written in a cursive, flowing style.

Cathy Moore  
WCPSS Superintendent



# Multi-year funding needs

While an annual budget proposal is required and necessary, the details provide limited insight into expected costs facing the school district in coming years. This makes it difficult for the community to understand the district's long-term needs and more challenging for Wake County Commissioners to plan effectively.

The following summary is designed to provide an overview of longer-term needs facing our teachers, students and support staff.

Given the large number of variables that affect any forecast, both the timeframes and total costs shown here are simply estimates. Moreover, the source of funding will vary depending on how much – or how little – of the expense is covered by the state.

The needs themselves, however, are unlikely to vary. Many have been deferred repeatedly since the Great Recession while others have emerged fairly recently. The list, which is presented in two sections, is not exhaustive. The first section lists the most pressing financial needs. The second section, while less pressing, lists long-term expenses that will inevitably factor into future budgets.

## Priority areas:

**K-3 Class Size Phase-In:** State funding for the legislation that requires smaller classes in kindergarten through third grade falls short of local needs in several key areas. The General Assembly responded to immediate concerns last year by giving school districts until 2021-2022 to reach the smaller class sizes required by the new law.

But unless those changes are tightly managed over time, the final class size requirements cannot be reached without large scale student reassignments and possible school calendar changes.

The district's estimated cost in additional local funding for the 2019-2020 school year is \$4.6 million. The next year of the phase-in would cost about \$2 million in additional local money. The final year would cost about \$3.4 million. The money is being spent on additional teachers needed to reduce class size. The costs do not include other challenges of the K-3 class size law such as finding classroom space and a sufficient number of qualified teachers.

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



For the lowest-paid workers, the issue is one of a living wage. For those who make more, the challenge is providing a competitive wage. Vacancies can take months to fill and turnover is a constant challenge. An increase of \$3.8 million is requested in 2019-2020. A five-year estimate to bring salaries in line with the current job market tops \$35 million.

**School Support for Social Emotional Learning:** One of the surest paths to safe, secure and academically successful children is an appropriate number of counselors, psychologists, social workers and nurses. This topic, singled out as part of last year's local budget request, has received attention this year at the state level. As such, the 2019-2020 budget proposal shows the state covering much of the cost in the coming year.

Regardless of who provides the funding, a five-year estimate suggests about \$30 million would be needed to meet recommended national ratios in our schools. Most elementary schools have fewer than half of the recommended counselors. Middle and high schools employ roughly 70 percent of the recommended number.

**Maintenance and Operations Formula Alignment:** While the salaries of maintenance and operation employees have fallen significantly below market rates, the maintenance needs of the buildings themselves have also been deferred to create and maintain funding for teachers and classrooms. This has resulted in a constant backlog of work orders, many of which involve regular repairs to heating and cooling systems stretched beyond normal and recommended life spans. The current budget proposal requests \$2.5 million in 2019-2020 as part of a five-year estimate of about \$25 million.

**Growth:** While the rapid enrollment growth of past decades has abated, some areas of the county continue to attract new students every week. Capacity caps prohibit the enrollment of new students at more than 20 schools this year, about 14% of all students attend classes in approximately 1,000 classroom trailers and dozens of schools exceed the capacities for which they were built.

This challenge will become larger if the K-3 class size legislation is carried out on its current schedule. The building costs of this item can be found in the seven-year rolling construction plan created by the county and school district's core planning team. The costs for staffing and equipping the schools would be in addition to those expenses.

## **Standing needs:**

**Elementary School Assistant Principals:** To save tax dollars and accommodate as many students as possible, some elementary schools in Wake County now enroll more than 1,100 children. The need for an additional assistant principal is obvious well before enrollments reach that level. The 2019-2020 budget proposal includes \$867,000 to hire an additional assistant principal for schools with more than 900 students. It is part of a two-year effort to provide an



additional assistant principal when enrollment exceeds 850 students. A similar proposal for high school assistant principals was cut from the 2019-2020 budget proposal cost to reduce this year's overall request.

**Instructional Support Technicians:** During the past five years the school system added approximately 52,000 laptops through Capital Improvement Plan (CIP) 2013. During that time, no additional technology support staff was added.

During the next seven years, an estimated \$22 million to \$25 million will be spent annually on devices and classroom technology. It will cost at least \$5 million over the next five years to bring technology support in line with the ratios recommended by the state. The 2019-2020 budget request for this item was cut to \$603,000 to reduce this year's overall budget request.

**Transportation District Offices:** The bus transportation system is currently organized around the district's large comprehensive high schools. In general, they follow the feeder patterns of schools and magnet school draw areas. A new district tied to the opening of Green Level High School was eliminated this year to help reduce the overall budget request by \$608,000. But the opening of a new district is likely unavoidable next year.

New transportation districts are not needed annually because new high schools do not open each year. However, three high schools are scheduled to open by 2023-2024 in addition to the delayed opening of the Green Level High School district office.

**Charter Schools:** While the school district has no control over the approval or operation of new charter schools, they have a significant effect on the district's budget. The 2019-2020 budget proposal estimates \$7 million in additional local money will pass through the school district's budget and be given to charters as required by state law. That would bring the county's total annual expense for charter schools to about \$45 million.

Charters often fail to open as scheduled and routinely open with fewer students than projected. However, the dates they are approved to open is public information and can be shared to help improve budget planning. As many as eight new charter schools could open in 2020.

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# INTRODUCTION



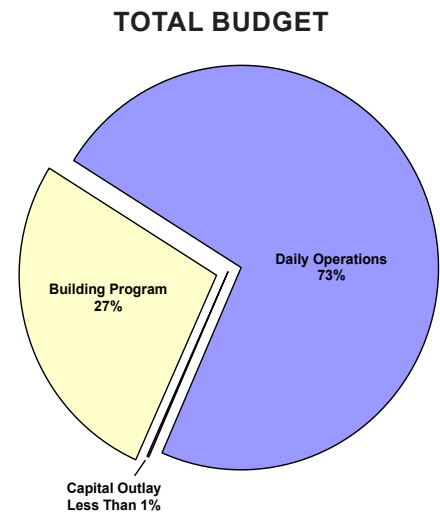
# Budget at a Glance

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

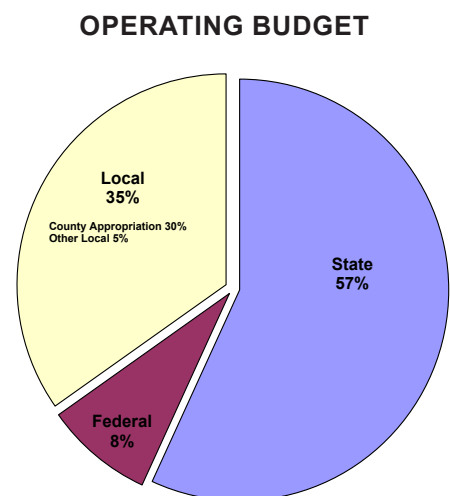
**The Operating Budget** pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating 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, and major renovation and replacement of older facilities 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 2019-20			
DAILY OPERATIONS	\$	1,747,012,333	73%
+ Capital Outlay (vehicles and equipment)	\$	3,776,189	<1%
EQUALS OPERATING BUDGET	\$	1,750,788,522	73%
+ Building Program (provided by taxpayer bonds)	\$	653,152,585	27%
EQUALS TOTAL BUDGET	\$	2,403,941,107	100%



OPERATING BUDGET FOR 2019-20				
	Operating Budget		Per Pupil Budget	
State	\$	995,658,742	57%	\$ 6,183
County Appropriation	\$	515,955,101	30%	\$ 2,926
Enterprise Funds	\$	44,448,369	3%	\$ 276
Fund Balance Appropriation	\$	24,251,877	1%	\$ 151
Other Local	\$	18,312,818	1%	\$ 114
Local - Current Expense Non-restricted	\$	5,606,000	<1%	\$ 32
<b>Local</b>	<b>\$</b>	<b>608,574,165</b>	<b>35%</b>	<b>\$ 3,499</b>
<b>Federal</b>	<b>\$</b>	<b>146,555,615</b>	<b>8%</b>	<b>\$ 910</b>
<b>TOTAL</b>	<b>\$</b>	<b>1,750,788,522</b>	<b>100%</b>	<b>\$ 10,592</b>



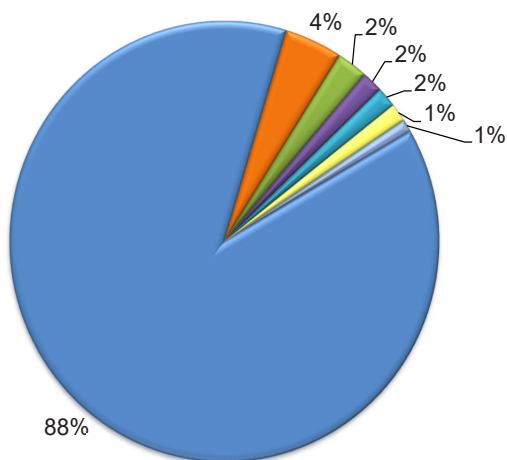


# Budget at a Glance

Where do funds come from?		Where are funds spent?	
<b>State Sources 59%</b>		<b>The state budget pays for:</b>	
<b>State Public School Fund</b>		Salaries and Benefits	\$945.2 m
• Position Allotments	\$618.4 m	Purchased Services	\$32.4 m
• Categorical Allotments	\$187.4 m	Supplies and Materials	\$15.7 m
• Dollar Allotments	\$92.9 m	Capital Outlay	\$2.4 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$87.9 m		
<b>Other State Allocations for Current Operations</b>	\$8.2 m		
<b>State Allocations Restricted to Capital Outlay</b>	\$0.7 m		
<b>Child Nutrition - Breakfast Reimbursement</b>	\$0.2 m		
<b>Local Sources 34%</b>		<b>The local budget pays for:</b>	
<b>Noncategorical</b> (Most flexible sources)		Salaries and Benefits	\$402.0 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$516.0 m	Purchased Services	\$83.6 m
• Fund Balance Appropriation	\$24.3 m	Transfers to Charter Schools	\$40.5 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$5.0 m	Supplies and Materials	\$39.5 m
• E-Rate	\$4.8 m	Utilities	\$39.3 m
• Fines and Forfeitures	\$4.6 m	Capital Outlay (mobile units, vehicles, and equipment)	\$3.7 m
• Tuition and Parking Fees	\$1.6 m		
• Investment Interest	\$1.1 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.	
• Rebates	\$0.4 m		
• Disposition of Fixed Assets	\$0.2 m		
• Cellular Lease	\$0.2 m		
Unused funds roll to fund balance.			
<b>Enterprise Funds</b> (supported by outside fees)			
• Child Nutrition	\$19.3 m		
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$14.7 m		
• Community Schools	\$10.1 m		
<b>Local Grants/Contracts/Donations</b>	\$6.3 m		
<b>Federal Sources 7%</b>		<b>The federal budget pays for:</b>	
Federal Grants routed through NCDPI	\$93.0 m	Salaries and Benefits	\$77.5 m
Commodities (turkey, beef, cheese)	\$36.9 m	Purchased Services	\$36.8 m
Medicaid	\$9.8 m	Supplies and Materials	\$31.7 m
Direct Federal Grants	\$6.3 m	Capital Outlay	\$0.5 m
ROTC	\$0.5 m		

The vast majority of the school system's funding, 88 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 4 percent of the budget. The remaining 6 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

**Operating Budget: \$1,750,788,522**



- Schools - 88%
- Facilities and Operations - 4%
- Charter Schools Pass-Through - 2%
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
- Academic Advancement - 2%
- Administrative Services - 1%
- Technology Services - 1%

# Budget at a Glance

## OPERATING BUDGET

The total operating budget is \$1.8 billion. This budget provides resources for over 10,000 teachers, teaching over 161,000 students in 191 different schools.

Public education is a human-resource-intensive business with 81 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 11 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	\$ 995,658,742
Local Sources	608,574,165
Federal Sources	146,555,615
<b>Total</b>	<b>\$ 1,750,788,522</b>

Operating Budget		
Salaries and Benefits	\$ 1,424,680,452	81%
Purchased Services	192,106,637	11%
Supplies and Materials	86,911,750	5%
Capital Outlay	6,595,067	1%
Transfers to Charter Schools	40,494,616	2%
<b>Total</b>	<b>\$ 1,750,788,522</b>	<b>100%</b>

## STATE FUNDING

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

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.
  - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
  - » Examples: Non-Instructional Support Personnel, Instructional Assistants, and Central Office Administration
- **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.
  - » Examples: Children with Disabilities, Transportation of Pupils, and Limited English Proficiency
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
  - » Examples: Non-Contributory Employee Benefits

State sources pay for 57 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 986,594,252
Other Allocations for Current Operations	8,192,966
Allocations Restricted to Capital Outlay	693,296
Child Nutrition - Breakfast Reimbursement	178,228
<b>Total</b>	<b>\$ 995,658,742</b>

State Budget 57% of the Operating Budget		
Salaries and Benefits	\$ 945,149,171	95%
Purchased Services	32,393,265	3%
Supplies and Materials	15,731,921	2%
Capital Outlay	2,384,385	<1%
<b>Total</b>	<b>\$ 995,658,742</b>	<b>100%</b>



# Budget at a Glance

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## STATE BUDGET IMPACT

The legislature approved a budget this past summer. Governor Cooper vetoed the budget in June, and the House overrode the governor's veto in September. The Senate never called for an override vote. Instead, the legislature and the governor passed House Bill 377 Teacher Step Act which has been signed into law. The bill can be read in its entirety at <https://www.ncleg.gov/Sessions/2019/Bills/House/PDF/H377v6.pdf>.

On February 13, 2018, the NC General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. This House Bill refers to the current General Statute 115C-301 for allocation of teachers and class size.

Class size average and individual maximum for grades K-3 shall not exceed:

Year	Grade	District Average	Individual Maximum
2017-18	K-3	20	23
2018-19	K-3	20	23
2019-20	K-3	19	22
2020-21	K-3	18	21
2021-22	K	18	21
	1	16	19
	2-3	17	20

House Bill 90 provides a funding formula for program enhancement teachers in kindergarten through fifth grade at one teacher per 191 students. This bill implements the formula over a four-year period. Program enhancement teachers are defined as arts disciplines, including dance, music, theater and visual arts, physical education and health programs, world languages, and other supplemental classes as defined by the State Board of Education.

House Bill 90 restricts allotment transfers. Effective July 1, 2018, no positions shall be transferred out of the allocation for program enhancement teachers for kindergarten through fifth grade except for classroom teachers for kindergarten through twelfth grade. Effective July 1, 2021, no positions shall be transferred out of the allocation for classroom teachers for kindergarten through twelfth grade, except for visiting international exchange teachers through a visiting international exchange teacher program approved by the state.

General Statute 115C-105.25 allows some flexibility to school districts to transfer funds between categories. Recent changes in legislation reduced options available for transfers. Reductions in flexibility, the structure of Restart budgets, and restrictions on classroom teacher positions restrict strategies school districts use for reducing local costs by assigning experienced staff to position allotments.

# Budget at a Glance

## LOCAL FUNDING

Local sources support 35 percent of the overall operating budget. The primary source of local funding is county appropriation. Others 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	\$ 515,955,101
Tuition and Fees	26,515,418
Child Nutrition Sales	19,258,951
Local Sources - Unrestricted	11,015,962
Local Sources - Restricted	10,937,731
Fund Balance Appropriated	24,251,877
Fund Transfers	639,125
<b>Total</b>	<b>\$ 608,574,165</b>

Local Budget 35% of the Operating Budget		
Salaries and Benefits	\$ 402,027,853	67%
Purchased Services	122,928,155	19%
Supplies and Materials	39,485,601	6%
Capital Outlay	3,637,940	<1%
Transfers to Charter Schools	40,494,616	8%
<b>Total</b>	<b>\$ 608,574,165</b>	<b>100%</b>

## COUNTY APPROPRIATION

The Wake County Board of Commissioners determines the county appropriation for the school system. The Wake County Board of Education requested a county appropriation of \$519.3 million for 2019-20. Wake County commissioners approved a county appropriation of \$516.0 million, which is an increase of \$40.0 million.

	2018-19	2019-20	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 474,937,921	\$ 513,103,536	\$ 38,165,615	
Capital Outlay	\$ 71,961	\$ 1,931,961	\$ 1,860,000	
Crossroads Lease	\$ 909,362	\$ 919,604	\$ 10,242	
	<b>\$ 475,919,244</b>	<b>\$ 515,955,101</b>	<b>\$ 40,035,857</b>	<b>8%</b>
Student Membership				
WCPSS	160,471	161,030	559	<1%
Charter Schools	13,807	15,276	1,469	11%
	<b>174,278</b>	<b>176,306</b>	<b>2,028</b>	<b>1%</b>
<b>Allocation Per Student</b>	<b>\$ 2,731</b>	<b>\$ 2,926</b>	<b>\$ 195</b>	<b>7%</b>

On March 19, 2019, the Wake County Board of Education requested the county commissioners provide \$4,964,143 as an additional appropriation for unanticipated transportation expenses. The county approved the request. The 2018-19 county appropriation includes this amount.



# Budget at a Glance

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## FEDERAL FUNDING

Federal sources support 8 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 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)	\$ 92,968,557
Restricted Grants (Received Directly)	16,203,553
USDA Grants	36,883,505
ROTC	500,000
<b>Total</b>	<b>\$ 146,555,615</b>

Federal Budget 8% of the Operating Budget		
Salaries and Benefits	\$ 77,503,428	53%
Purchased Services	36,785,217	25%
Supplies and Materials	31,694,228	22%
Capital Outlay	572,742	<1%
<b>Total</b>	<b>\$ 146,555,615</b>	<b>100%</b>

# 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 submits 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
- Growth
- Special Education Services
- Program Continuity
- Increasing Property Costs
- Deferred Operational Needs
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- 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 Wake County Board of Education 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. The county commissioners approve a budget in June. If the state has not approved a budget by June 30, it is likely the board will approve an interim budget resolution to allow the start of the fiscal year. After the state and county approved their final budgets, the Wake County Board of Education and school system staff adjust their budget estimates and requests to funding approved by these external funding sources. After the board makes funding decisions, they approve a budget resolution after the start of the fiscal year.

## BUDGET ACTIVITIES IN 2018-19

October 2018	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
October - November 2018	Budget development training with budget managers and funding request review meetings.
November 16, 2018	Each division submits funding requests for the 2019-20 budget.
December 2018	Budget staff provide an unbalanced budget for the superintendent's review.
January 2019 - March 2019	Superintendent and chief's weekly work sessions to balance the budget.
February 19, 2019	Budget development process review and discussion of high level multi-year priorities and process at the budget/finance committee meeting.
March 19, 2019	Review of the Governor's Proposed Budget at the budget/finance committee meeting.
March 20, 2019	Budget review at the Board of Education and Wake County Commissioners meeting.
April 2, 2019	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 17, 2019	Wake County Board of Education work session on the Superintendent's Proposed Budget.
April 23, 2019	Public hearing and work session on the Superintendent's Proposed Budget.
April 24, 2019	Joint meeting with the Wake County Board of Education and county commissioners.
May 7, 2019	Wake County Board of Education approves their proposed budget.
May 15, 2019	Deliver the Board of Education's Proposed Budget to the county commissioners.
February 18, 2020	Wake County Board of Education adopts a budget resolution.

# Potential Risks

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There are some areas of uncertainty that exist regarding the 2019-20 budget that could impact costs. The other 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, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on WCPSS student membership, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year.

## **Federal Resources**

There is a potential risk of federal reductions in funding for public education if the federal government redirects resources to alternatives as indicated in the President's Proposed Budget.

## **K-3 Class Size Facility Cost**

The General Assembly ratified House Bill 90 to phase in class size requirements for kindergarten through third grade. The district may require additional classroom space to meet the class size requirements.

## **Lapsed Salaries**

The budget includes 5,000 months of employment, or approximately 500 positions or \$19.0 million, to be paid by lapsed salaries. This equates to 2.4 percent of all months. The typical vacancy rate has been 4.8 percent. There is less opportunity to fund positions through lapsed salaries now that schools participating in the Restart Model retain their lapsed salaries and benefits for other uses at the school.



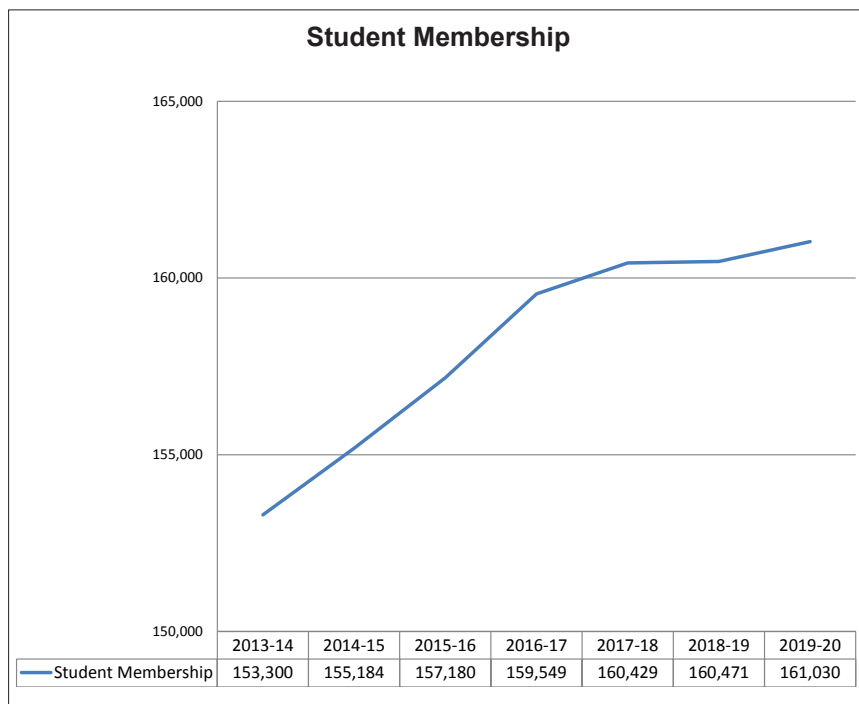
# Membership Data

The projected number of students for the Wake County Public School System for 2019-20 is 161,030. School system and county staff, along with the Institute for Transportation Research and Education (ITRE) and the Office of Research and Economic Development (OREd), review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 <sup>nd</sup> month average daily membership)							
Grade Level	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected
K - 5	72,883	72,742	73,195	74,572	73,953	72,760	72,454
6 - 8	35,713	36,319	35,926	35,922	36,616	37,732	38,310
9 - 12	44,704	46,123	48,059	49,055	49,860	49,979	50,266
<b>Total</b>	<b>153,300</b>	<b>155,184</b>	<b>157,180</b>	<b>159,549</b>	<b>160,429</b>	<b>160,471</b>	<b>161,030</b>

Change from Previous Year							
Grade Level	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected
K - 5	1,429	(141)	453	1,377	(619)	(1,193)	(306)
6 - 8	974	606	(393)	(4)	694	1,116	578
9 - 12	1,167	1,419	1,936	996	805	119	287
<b>Total</b>	<b>3,570</b>	<b>1,884</b>	<b>1,996</b>	<b>2,369</b>	<b>880</b>	<b>42</b>	<b>559</b>

	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
School Year	Based on December 1	Based on October 1
2013-14	20,287	12,094
2014-15	20,656	12,549
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	
Student Membership Projection By Grade	
K	11,571
1	11,668
2	11,981
3	12,058
4	12,311
5	12,865
6	12,591
7	12,856
8	12,863
9	13,758
10	12,528
11	12,221
12	11,759
<b>161,030</b>	

# School Data

2019-20

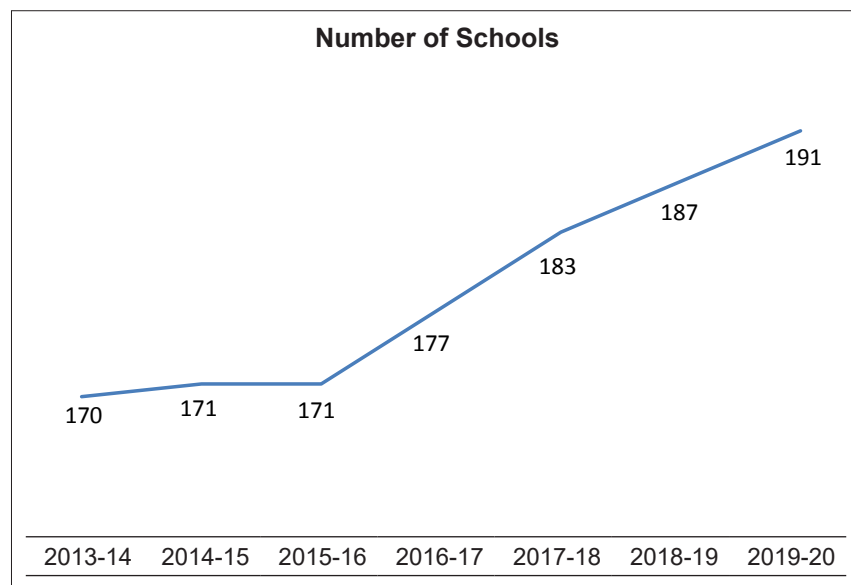
New Schools	Projected First Year Enrollment
<b>Opening in 2019-20</b>	
Parkside Elementary (multi-track YR)	493
Southeast Raleigh Elementary (traditional)	333
Alston Ridge Middle (multi-track YR)	749
Green Level High (traditional)	1,123
<b>Opening in 2020-21</b>	
South Lakes Elementary (traditional)	573

Proposed Calendar Changes
Durant Road Elementary: multi-track YR to single-track YR
Durant Road Middle: multi-track YR to single-track YR
East Cary Middle: multi-track YR to traditional

Square Footage			
	Maintained	Custodial	Utilities
<b>2018-19</b>	24,595,110	24,700,565	24,658,631
<b>Increase</b>	1,186,564	1,186,564	1,186,564
<b>Total</b>	<b>25,781,674</b>	<b>25,887,129</b>	<b>25,845,195</b>

Acreage	
<b>2018-19</b>	4,915
<b>Increase</b>	134
<b>Total</b>	<b>5,049</b>

Number of Schools by Calendar	2018-19	Inc./ Dec.	2019-20
<b>Traditional</b>			
Elementary	75	1	76
Middle	26	1	27
High	26	1	27
K-8 Academy	1		1
<b>Total</b>	<b>128</b>	<b>3</b>	<b>131</b>
<b>Single-Track YR</b>			
Elementary	9	1	10
Middle	1	1	2
<b>Total</b>	<b>10</b>	<b>2</b>	<b>12</b>
<b>Multi-Track YR</b>			
Elementary	27		27
Middle	9	(1)	8
<b>Total</b>	<b>36</b>	<b>(1)</b>	<b>35</b>
<b>Modified</b>			
Elementary	3		3
Middle	3		3
High	1		1
<b>Total</b>	<b>7</b>	<b>0</b>	<b>7</b>
<b>Early College Calendar</b>			
High	4		4
Leadership Academies	2		2
<b>Total</b>	<b>6</b>	<b>0</b>	<b>6</b>
<b>Total</b>	<b>187</b>	<b>4</b>	<b>191</b>



Number of Schools by Grade	
Elementary	116
Middle	40
High	32
K-8 Academy	1
6-12 Leadership Academy	2
<b>Total</b>	<b>191</b>

# Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2017-18 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 2015-16 was the U.S. Census Bureau which used fall 2015 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 111 and 105 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) 2017-18**

School System	Final Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
<b>WCPSS</b>	<b>158,970</b>	<b>1</b>	<b>\$ 5,709</b>	<b>111</b>	<b>\$ 453</b>	<b>105</b>	<b>\$ 2,629</b>	<b>21</b>	<b>\$ 8,791</b>	<b>85</b>
Charlotte-Mecklenburg	146,693	2	\$ 5,721	109	\$ 564	90	\$ 2,450	25	\$ 8,734	88
Guilford	71,304	3	\$ 5,841	104	\$ 610	75	\$ 2,766	18	\$ 9,217	62
Forsyth	54,105	4	\$ 6,000	97	\$ 729	49	\$ 2,422	26	\$ 9,151	66
Cumberland	49,641	5	\$ 5,937	101	\$ 754	45	\$ 1,729	76	\$ 8,421	104
State	1,422,305		\$ 6,149		\$ 618		\$ 2,216		\$ 8,984	
WCPSS Compared to the State	11.2%		\$ (440)		\$ (165)		\$ 413		\$ (193)	

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

Per pupil spending as of 2015-16 is the most recent data available for national comparisons. The national average for per pupil spending in 2015-16 was \$13,814. The average per pupil spending in North Carolina that same year was \$9,198. WCPSS spent \$8,449 per student; 8 percent less than the state average, and 39 percent less than the national average.

**Comparison of Per Pupil Spending with National Districts as of 2015-16**

School System	City	2015-16 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	156,380	\$ 15,195
Prince George's	Upper Marlboro, MD	128,936	\$ 14,851
Fairfax	Fairfax, VA	185,828	\$ 13,991
Philadelphia	Philadelphia, PA	134,044	\$ 11,396
San Diego	San Diego, CA	129,380	\$ 11,020
Dallas	Dallas, TX	158,604	\$ 9,961
Shelby	Memphis, TN	114,487	\$ 9,774
Gwinnett County	Lawrenceville, GA	176,052	\$ 9,480
Duval County	Jacksonville, FL	129,192	\$ 8,899
Charlotte-Mecklenburg	Charlotte, NC	146,211	\$ 8,732
<b>Wake County</b>	<b>Cary, NC</b>	<b>157,839</b>	<b>\$ 8,449</b>

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 2018-19 to 2019-20. 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 December. A summary of changes from the interim budget resolution to the approved budget resolution are provided below. The Adopted Budget document is an abbreviated version of the Board of Education's Proposed Budget. Refer to the Board of Education's Proposed Budget document for detailed information on funding requests.

	State	Local	Federal	Total
<b>Interim Budget Resolution on July 1</b>	<b>\$1,032,546,143</b>	<b>\$ 1,060,616,770</b>	<b>\$ 123,741,290</b>	<b>\$ 2,216,904,203</b>
<b>State Budget Impact</b>				
Dollars for Certified Personnel	\$ 3,998,543	\$ -	\$ -	\$ 3,998,543
State Textbook Account	1,641,954	-	-	1,641,954
Early Grade Reading Proficiency	963,200	-	-	963,200
School Technology Fund	698,169	-	-	698,169
LEA Financed Purchase of School Buses	693,296			693,296
Assistant Principal Intern - MSA Student	582,868	-	-	582,868
Textbook and Digital Resources	307,966	-	-	307,966
Principal and Teacher Performance Bonuses	305,399	-	-	305,399
School Safety Grant Programs	178,247			178,247
Non-Instructional Support Personnel	174,007	-	-	174,007
Career Technical Education - Program Support Funds	116,447	-	-	116,447
Restart Schools and Renewal School System	114,725			114,725
Driver Training	47,893	-	-	47,893
Highly Qualified NC Teaching Graduate	9,254			9,254
NBPTS Educational Leave	2,903	-	-	2,903
Children with Disabilities - Special Funds	14	-	-	14
Classroom Materials/Instructional Supplies/Equipment	(6,193)			(6,193)
Behavioral Support	(12,542)	-	-	(12,542)
Central Office Administration	(13,396)	-	-	(13,396)
Summer Reading Camps	(22,069)	-	-	(22,069)
Limited English Proficiency	(35,973)	-	-	(35,973)
Veteran Teacher Bonuses	(41,007)			(41,007)
Assistant Principal Interns - Principal Fellows	(161,406)	-	-	(161,406)
School Connectivity	(266,659)	-	-	(266,659)
Academically or Intellectually Gifted	(329,398)	-	-	(329,398)
Instructional Assistants	(342,025)	-	-	(342,025)
Non-Contributory Employee Benefits	(518,888)	-	-	(518,888)
School Building Administration	(748,416)	-	-	(748,416)
Third Grade Reading Teacher Bonus	(939,835)	-	-	(939,835)
Career and Technical Education MOE	(1,631,925)	-	-	(1,631,925)

# Adjusting to the Budget Resolution

	State	Local	Federal	Total
Children with Disabilities	(3,867,878)	-	-	(3,867,878)
Instructional Support Personnel -Certified	(5,422,291)	-	-	(5,422,291)
At-Risk Student Services/Alternative Programs and Schools	(6,814,035)	-	-	(6,814,035)
Classroom Teachers	(10,626,743)	-	-	(10,626,743)
Transportation of Pupils	(14,921,607)	-	-	(14,921,607)
<b>Total State Budget Impact</b>	<b>\$ (36,887,401)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (36,887,401)</b>
<b>Revenue Adjustments</b>				
Building Program	\$ -	\$ 180,842,585	\$ -	\$ 180,842,585
Grants and Donations	-	1,222,979	17,953,117	19,176,096
Medicaid	-	-	4,861,208	4,861,208
E-Rate	-	1,699,559	-	1,699,559
Indirect Cost	-	900,000	-	900,000
Community Schools	-	721,210	-	721,210
Positions Funded by Individual School Accounts	-	639,125	-	639,125
Municipal Collaboration Special Projects	-	238,003	-	238,003
Interest Earned on Investments	-	150,000	-	150,000
Parking Fees and Regular Tuition	-	74,000	-	74,000
Tuition Enterprise Programs	-	34,485	-	34,485
Red Light Camera Fines	-	(324,000)	-	(324,000)
	<b>\$ -</b>	<b>\$ 186,197,946</b>	<b>\$ 22,814,325</b>	<b>\$ 209,012,271</b>
<b>Fund Balance Appropriations</b>				
Beginning Appropriated Fund Balance	\$ -	\$ 3,677,000	\$ -	\$ 3,677,000
\$500 Bonus to Non-Certified Staff	-	3,300,000	-	3,300,000
Textbooks and Digital Content Use	-	2,951,590	-	2,951,590
Carryforward Purchase Orders	-	1,797,711	-	1,797,711
Stripping and Waxing, Reseal Gym Floors	-	1,500,000	-	1,500,000
Workers' Compensation Claims	-	1,200,000	-	1,200,000
Class Size Reserve	-	1,000,000	-	1,000,000
0.5 Percent Increase to Supplementary Pay Schedule	-	710,000	-	710,000
HR Employee Digital Records	-	500,000	-	500,000
Special Needs Transportation	-	500,000	-	500,000
Online Registration	-	400,000	-	400,000
Activity Buses	-	340,000	-	340,000
Salary Audit	-	104,355	-	104,355
Property and General Liability Insurance Premiums and Deductibles	-	100,000	-	100,000
HR Salary Study	-	100,000	-	100,000
Startup Dollars - New Schools	-	71,221	-	71,221
	<b>\$ -</b>	<b>\$ 18,251,877</b>	<b>\$ -</b>	<b>\$ 18,251,877</b>

# Adjusting to the Budget Resolution

	State	Local	Federal	Total
<b>Other Adjustments</b>				
Locally funded salary increase of 3 percent for all non-certified staff, and effective January 1, increase the minimum salary for bus drivers to \$15 per hour maintaining 27 cents per step differential	\$ -	\$ 3,971,696	\$ -	\$ 3,971,696
Adjust base budget for extra duty based on actual expenditures	-	815,313	-	815,313
Increase extra duty budget based on changes in teacher pay schedules	-	95,040	-	95,040
External Audit - pension audit and Dixon Hughes contract	-	20,000	-	20,000
Savings in Chief of Staff budget	-	(45,000)	-	(45,000)
Remove one-time costs that were in special projects fund balance reserve	-	(107,036)	-	(107,036)
Fund social worker positions with Medicaid and Title IV grant		(124,761)		(124,761)
Move special education contract dollars to medicaid reimbursement	-	(300,000)	-	(300,000)
Adjust to actual square footage and acreage	-	(447,642)	-	(447,642)
Move new safety assistant positions to the IDEA VI-B Grant	-	(518,900)	-	(518,900)
Salary adjustments based on state legislation	-	(1,198,553)	-	(1,198,553)
Increase fund balance appropriation	-	(2,000,000)	-	(2,000,000)
Decrease charter school budget based on prior year spending levels and current year student numbers	-	(3,500,000)	-	(3,500,000)
	\$ -	\$ (3,339,843)	\$ -	\$ (3,339,843)
<b>Approved Budget Resolution</b>	<b>\$ 995,658,742</b>	<b>\$ 1,261,726,750</b>	<b>\$ 146,555,615</b>	<b>\$ 2,403,941,107</b>





ORGANIZATION

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.



**Keith Sutton**  
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**Heather Scott**  
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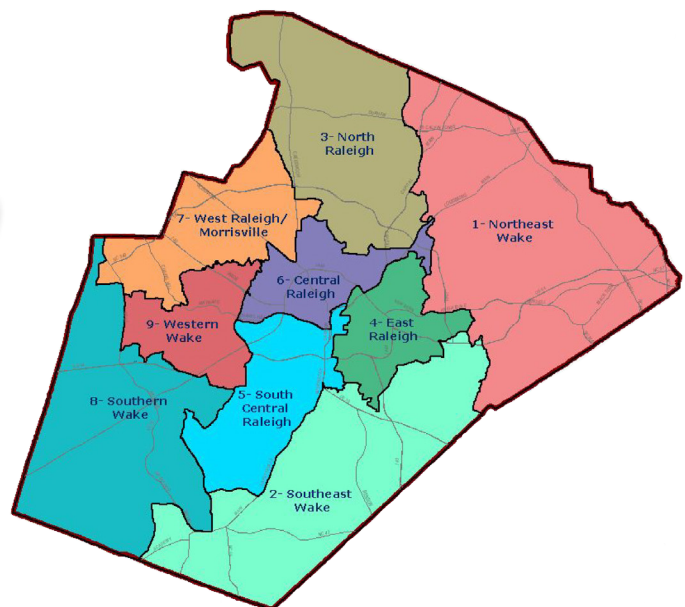


**Lindsay Mahaffey**  
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**Bill Fletcher**  
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## Board of Education District Map



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

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



# Board's Strategic Plan

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## VISION

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

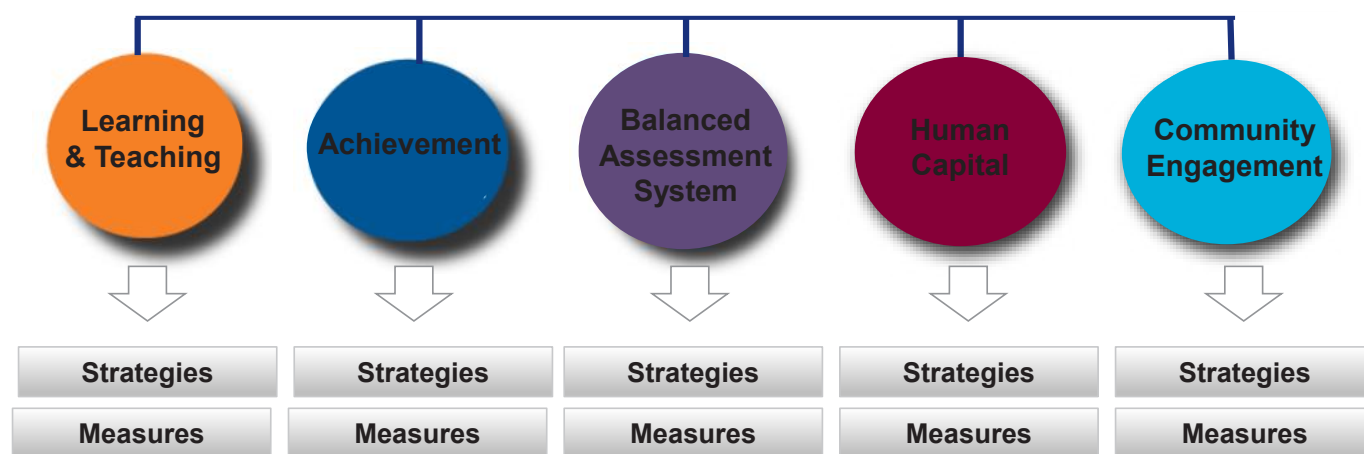
## MISSION

WCPSS will provide a relevant and engaging education and will graduate students who are collaborative, creative, effective communicators, and critical thinkers.

## GOAL

By 2020, WCPSS will annually graduate at least 95 percent of its students ready for productive citizenship as well as higher education or a career.

## STRATEGIC OBJECTIVES



To provide educators and students with the opportunity to participate in a relevant, rigorous, innovative, and comprehensive learning environment.



To increase proficiency and growth rates across all groups and eliminate predictability of achievement.



To develop and implement a balanced assessment system that accurately reflects students' knowledge of core curriculum standards as well as the ability to collaborate, be creative, communicate, and think critically.



To identify, recruit, develop, and retain highly effective talent.



To foster shared responsibility for student success by building trust, collaboration, and engagement among staff, families, and community partners.



# Board's Strategic Plan

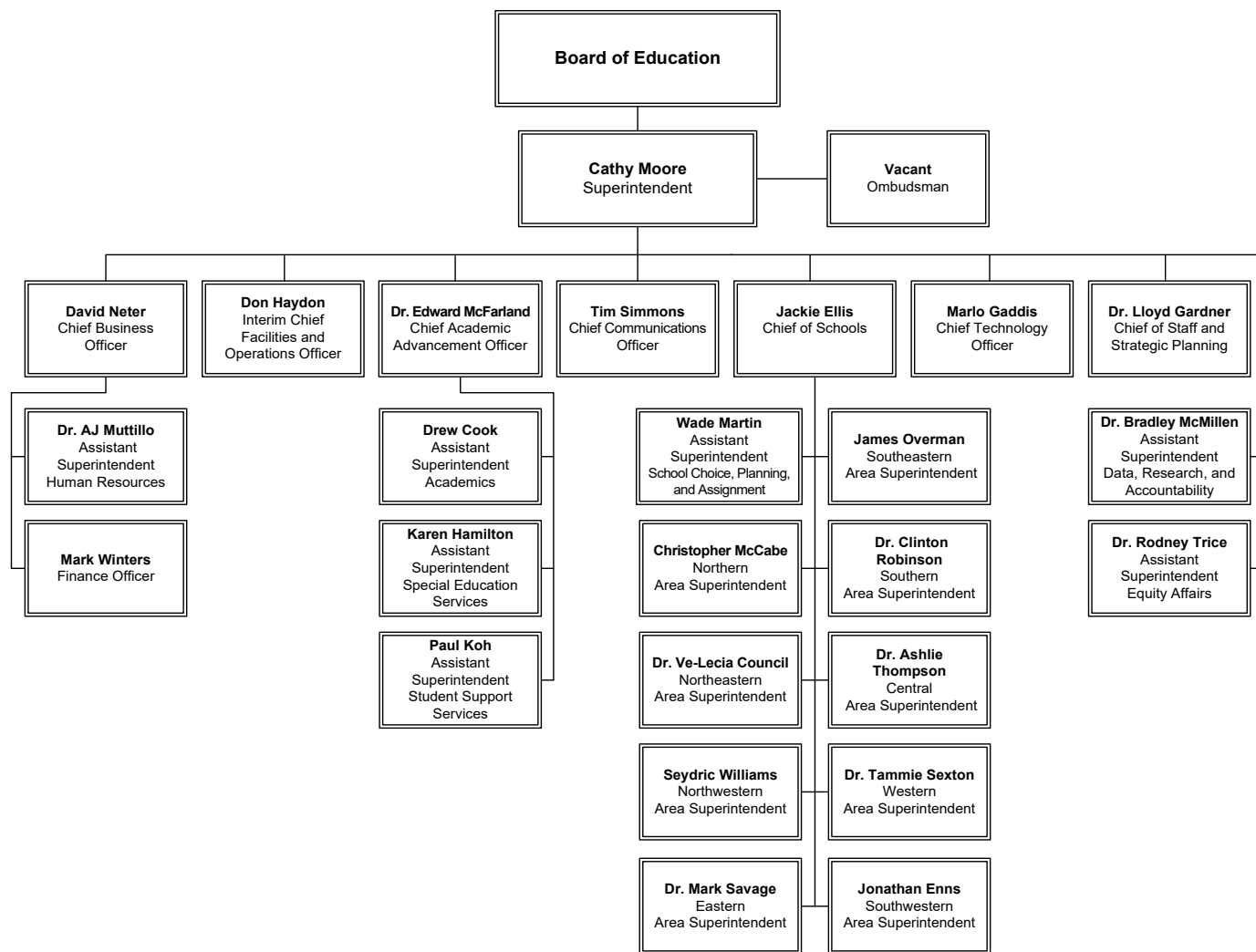
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## CORE BELIEFS

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

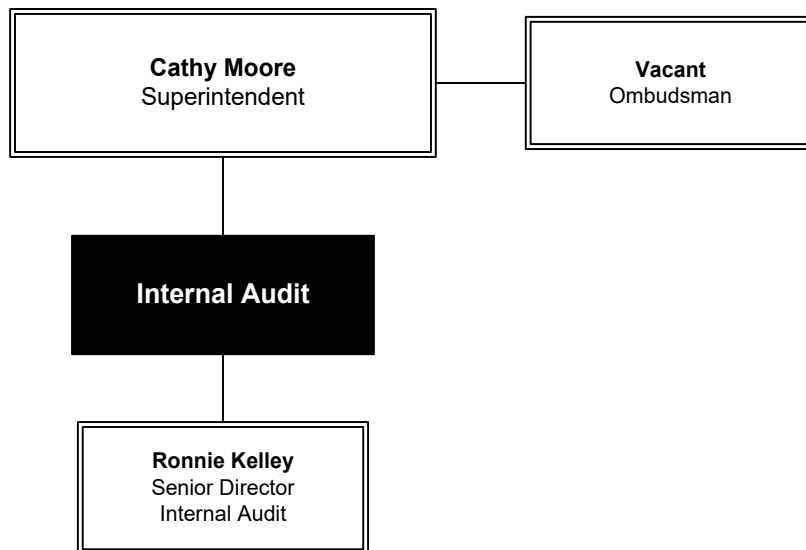
## BOARD OF EDUCATION



# Organization Charts

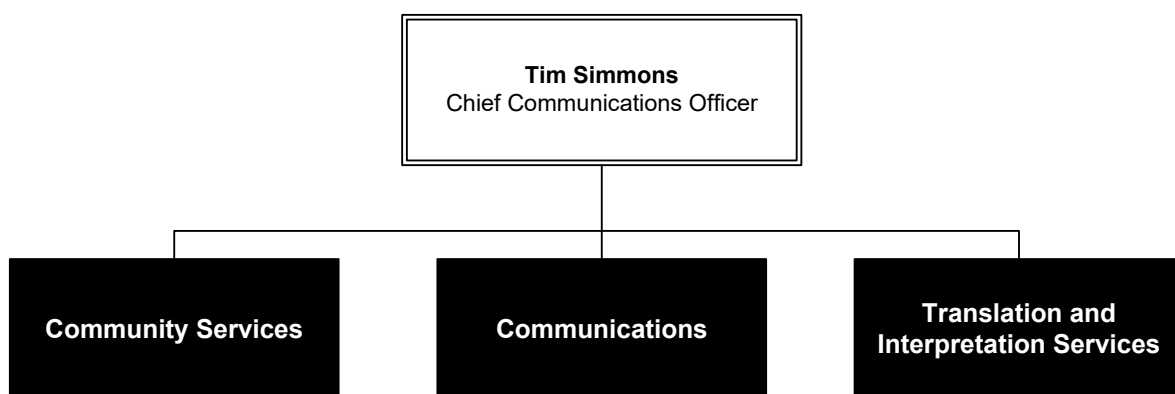
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## SUPERINTENDENT'S OFFICE



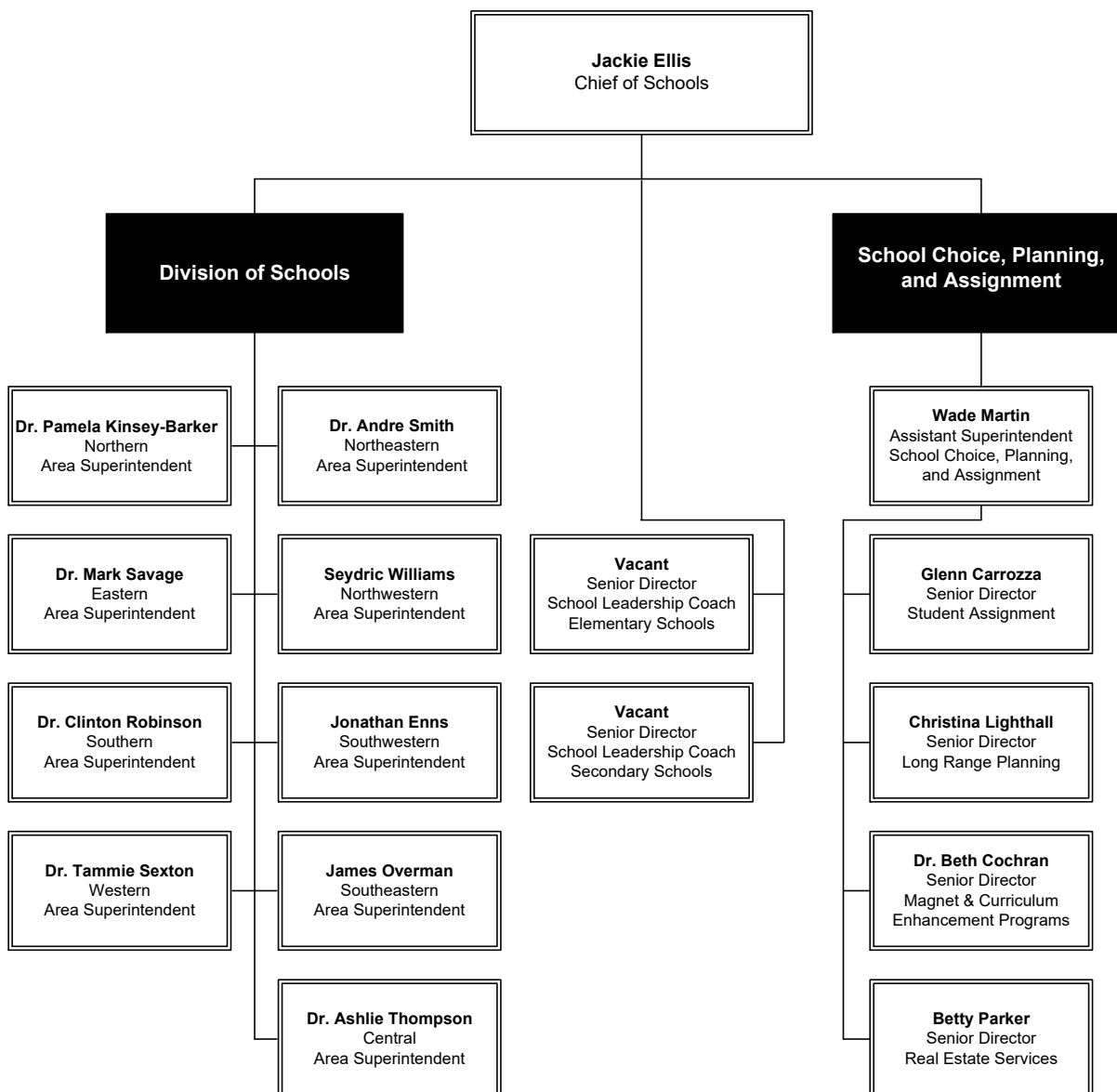
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## COMMUNICATIONS



# Organization Charts

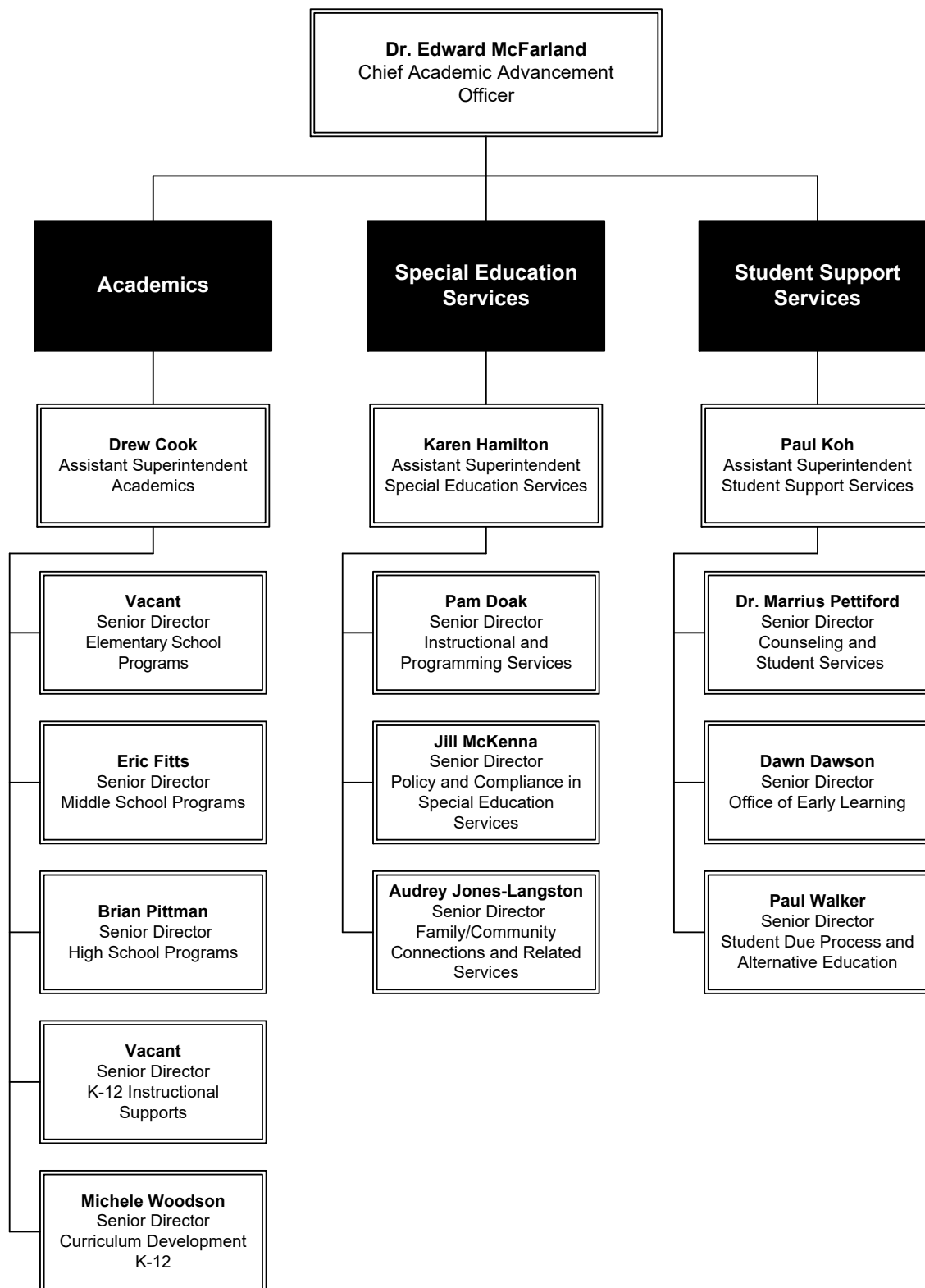
## CHIEF OF SCHOOLS





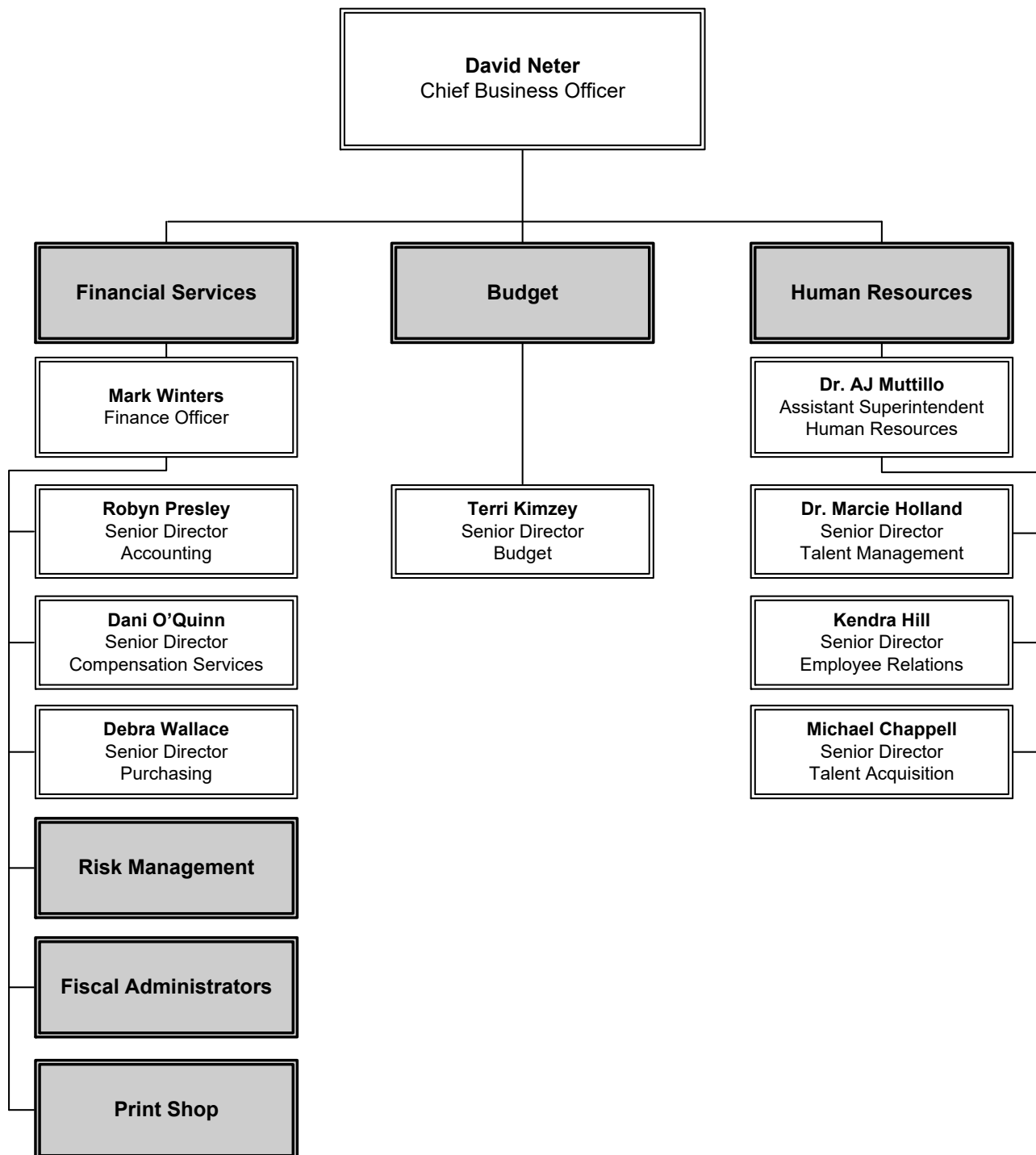
# Organization Charts

## ACADEMIC ADVANCEMENT



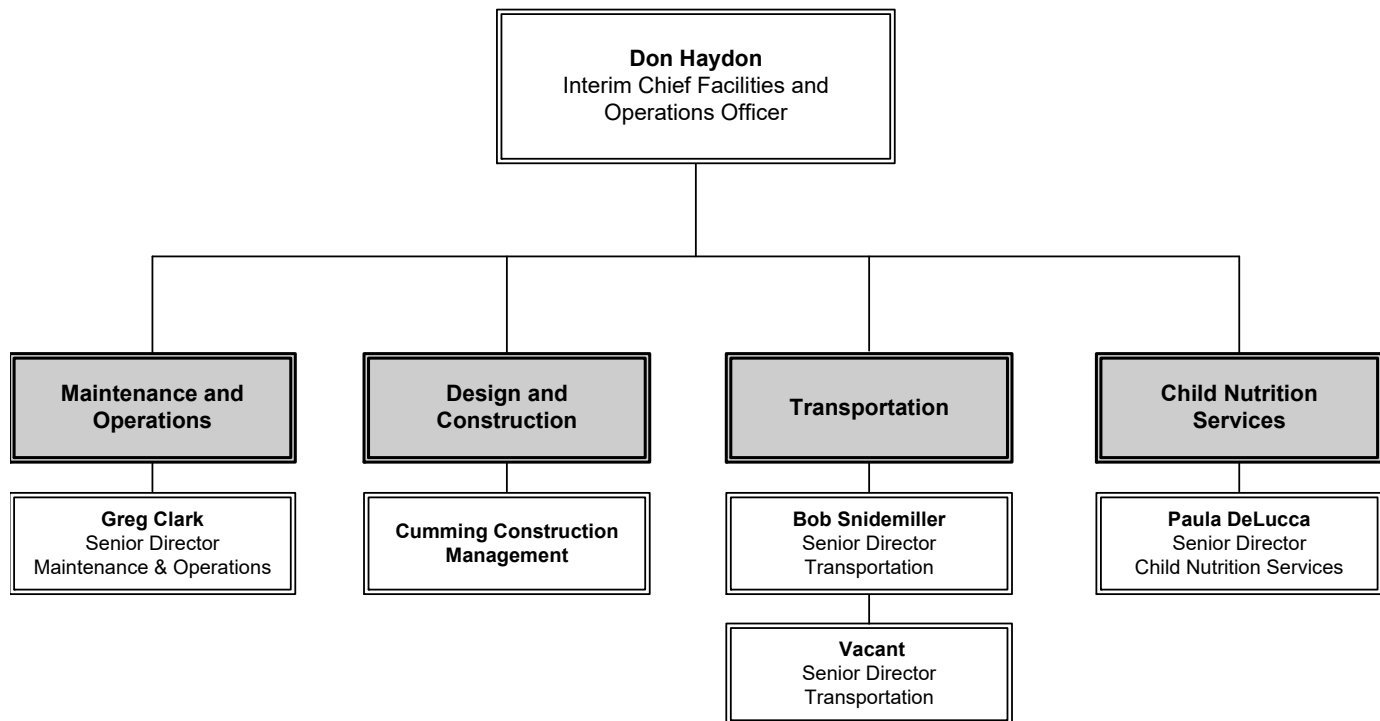
# Organization Charts

## ADMINISTRATIVE SERVICES

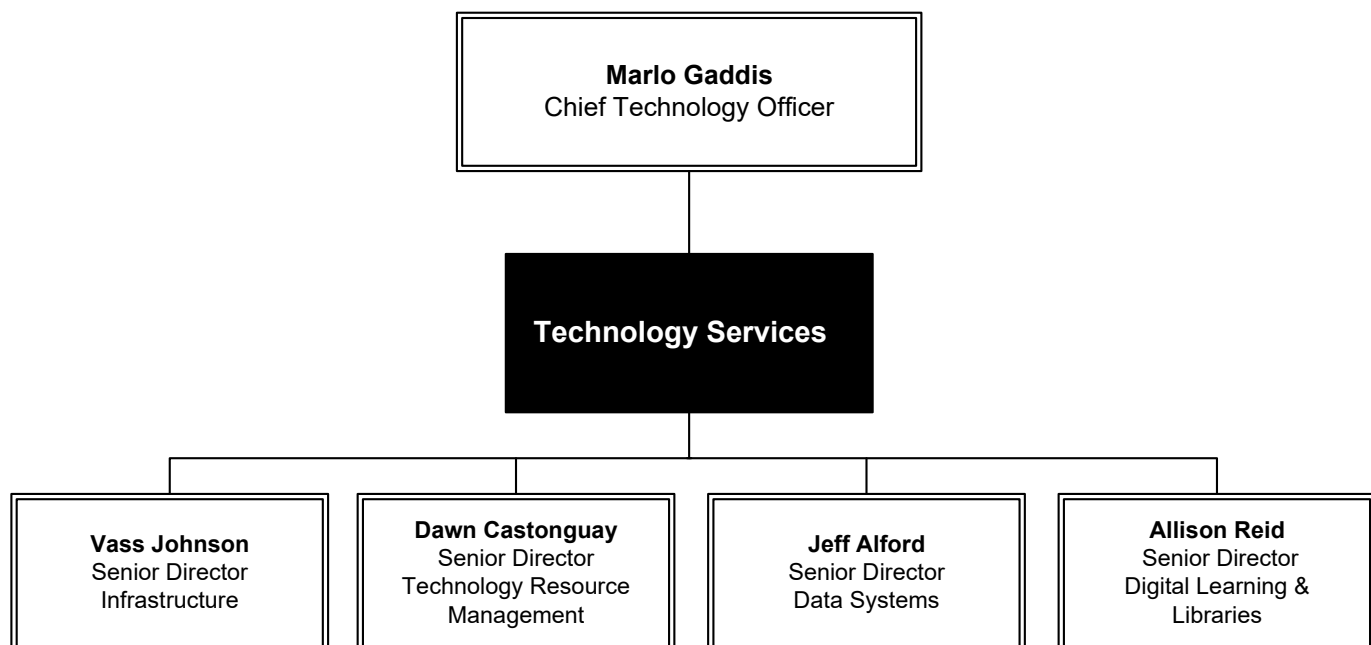


# Organization Charts

## FACILITIES AND OPERATIONS

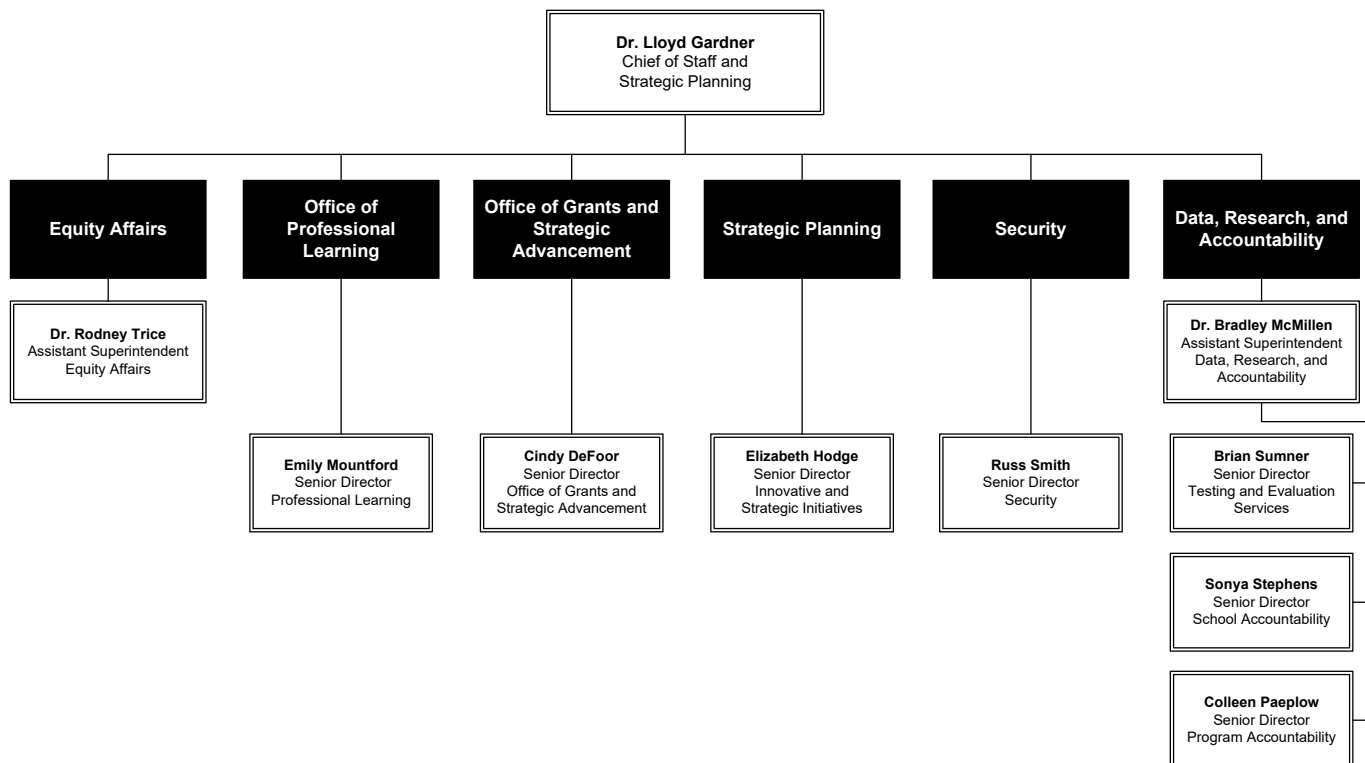


## TECHNOLOGY SERVICES



# Organization Charts

## CHIEF OF STAFF AND STRATEGIC PLANNING





# Budget Policies

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## 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.

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

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

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

# Budget Policies

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## STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the school budget and fiscal control financial policies enacted by the State of North Carolina. This information can be found in detail at [https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter\\_115c.html](https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter_115c.html).

### **Local Boards of Education § 115C-47**

### **Budget Flexibility § 115C-105.25**

### **Distribution of Staff Development Funds § 115C-105.30**

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

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

# Budget Policies

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## WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

### **Annual Budget: Board Policy 8100**

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

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

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

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

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

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

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

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

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

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

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

# Budget Policies

## BUDGET BASIS

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

### WHAT IS A BALANCED BUDGET?

#### § 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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



# Fiscal Accountability

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## FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2018. 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 29 years, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.*

## FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

# Fiscal Accountability

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## **BUDGET MANAGER CERTIFICATION TRAINING**

Budget manager certification training is a requirement to become a budget manager. The 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

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

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

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

## CHART OF ACCOUNTS

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

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

## EXPENDITURE APPROVALS

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

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

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

All budget managers are responsible for assuring and maintaining the accuracy of account coding, spending funds appropriately, and adhering to timelines for recording and expending funds. Budget managers must complete 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

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## ENCUMBRANCE CONTROL

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

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

## AMENDMENTS

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

## TRANSFERS

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

## FUNDS CHECKING

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

## MANAGEMENT INFORMATION AND REPORTING

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

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

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

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

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

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

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

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

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

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

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

According to Policy 8101, the board targets maintenance of an undesignated operating fund balance no greater than 6 percent of the subsequent year's county appropriation. The board would return to Wake County any undesignated fund balance in excess of the specified 6 percent target.

Unassigned fund balance, on an annual basis, at June 30, 2019, was \$11,391,203, which aligns with board policy.



# 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.

	2017-18	2018-19	2019-20
<b><u>CURRENT EXPENSE</u></b>			
Appropriated July 1	\$ 12,840,355	\$ 4,900,000	\$ 9,677,000
Additional Appropriations	13,933,225	12,295,981	14,065,947
<b>Current Expense Appropriated Fund Balance</b>	<b>\$ 26,773,580</b>	<b>\$ 17,195,981</b>	<b>\$ 23,742,947</b>
<i>Unassigned Current Expense Fund Balance</i>	12,135,493	11,391,203	
<b><u>CAPITAL OUTLAY</u></b>			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	1,825,060	111,038	508,930
<b>Capital Outlay Appropriated Fund Balance</b>	<b>\$ 1,825,060</b>	<b>\$ 111,038</b>	<b>\$ 508,930</b>
<i>Assigned for Capital Expenditures Fund Balance</i>	1,079,897	1,205,318	
<b><u>TOTAL</u></b>			
Appropriated July 1	\$ 12,840,355	\$ 4,900,000	\$ 9,677,000
Additional Appropriations	15,758,285	12,407,019	14,574,877
<b>TOTAL APPROPRIATED</b>	<b>\$ 28,598,640</b>	<b>\$ 17,307,019</b>	<b>\$ 24,251,877</b>
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	13,215,390	12,596,521	
<b><u>TOTAL</u></b>			
County Appropriation	\$ 430,911,000	\$ 475,919,244	\$ 515,955,101
Percent Increase	5%	10%	8%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	3%	2%	



FINANCIAL

FINANCIAL

# Budget Resolution

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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 18, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the seal of the Wake County Board of Education this 18th day of February 2020.

  
Secretary, Board of Education



# Budget Resolution

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## WAKE COUNTY PUBLIC SCHOOL SYSTEM

### BUDGET RESOLUTION

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

**Section 1** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 557,510,712
Special Populations Services	\$ 173,467,588
Alternative Programs and Services	\$ 34,785,329
School Leadership Services	\$ 80,790,335
Co-Curricular Services	\$ 22,843
School-Based Support Services	\$ 59,261,665
System-Wide Support Services	
Support and Development Services	\$ 812,637
Special Population Support and Development Services	\$ 690,217
Alternative Programs and Services Support and Development Services	\$ 423,274
Technology Support Services	\$ 7,226,800
Operational Support Services	\$ 70,793,561
Financial and Human Resource Services	\$ 4,927,045
Accountability Services	\$ 114,754
System-wide Pupil Support Services	\$ 425,718
Policy, Leadership and Public Relations Services	\$ 3,484,201
Ancillary Services	
Nutrition Services	\$ 45,839
Total State Public School Fund Appropriation	<u><u>\$ 994,782,518</u></u>

**Section 2** - The following revenues are estimated to be available to the State Public School Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Allocations	\$ 994,782,518
Total State Public School Fund Revenue	<u><u>\$ 994,782,518</u></u>

# Budget Resolution

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**Section 3** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 185,616,600
Special Populations Services	\$ 42,872,243
Alternative Programs and Services	\$ 18,485,446
School Leadership Services	\$ 17,345,361
Co-Curricular Services	\$ 20,766,886
School-Based Support Services	\$ 34,153,033
System-Wide Support Services	
Support and Development Services	\$ 6,116,145
Special Population Support and Development Services	\$ 5,483,521
Alternative Programs and Services Support and Development Services	\$ 2,213,530
Technology Support Services	\$ 16,932,502
Operational Support Services	\$ 115,002,964
Financial and Human Resource Services	\$ 17,462,169
Accountability Services	\$ 2,053,417
System-wide Pupil Support Services	\$ 4,732,557
Policy, Leadership and Public Relations Services	\$ 9,251,399
Ancillary Services	
Community Services	\$ 8,849
Nutrition Services	\$ 5,800
Adult Services	\$ 536
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 40,494,616
Unbudgeted Funds	\$ 3,454,909
Total Local Current Expense Fund Appropriation	<u><u>\$ 542,452,483</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, 2019 and ending June 30, 2020:

County Appropriation	\$ 513,103,536
Local Revenues	\$ 5,606,000
Fund Balance Appropriated	\$ 23,742,947
Total Local Current Expense Fund Revenue	<u><u>\$ 542,452,483</u></u>



# Budget Resolution

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**Section 5** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Federal Grant Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 4,608,349
Special Populations Services	\$ 29,580,492
Alternative Programs and Services	\$ 36,711,089
School Leadership Services	\$ 60,000
School-Based Support Services	\$ 5,961,096
System-Wide Support Services	
Support and Development Services	\$ 1,770,046
Special Population Support and Development Services	\$ 654,401
Alternative Programs and Services Support and Development Services	\$ 980,609
Operational Support Services	\$ 927,134
Financial and Human Resource Services	\$ 460,948
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 1,633,529
Unbudgeted Funds	\$ 9,620,864
Total Federal Grant Fund Appropriation	<u><u>\$ 92,968,557</u></u>

**Section 6** - The following revenues are estimated to be available to the Federal Grant Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Federal Allocations	\$ 92,968,557
Total Federal Grant Fund Revenue	<u><u>\$ 92,968,557</u></u>

# Budget Resolution

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**Section 7** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 3,571,312
School-Based Support Services	\$ 5,698,785
System-Wide Support Services	
Technology Support Services	\$ 54,509,029
Operational Support Services	\$ 551,951,196
System-wide Pupil Support Services	\$ 788,147
Ancillary Services	
Nutrition Services	\$ 414,964
Non-Programmed Charges	
Debt Services	\$ 693,296
Capital Outlay	
Capital Outlay	\$ 39,302,046
Total Capital Outlay Fund Appropriation	<u>\$ 656,928,775</u>

**Section 8** - The following revenues are estimated to be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Appropriations	\$ 693,296
County Appropriation	\$ 1,931,961
Local Revenues	\$ 642,003
Bond and Note Proceeds	\$ 653,152,585
Fund Balance Appropriated	\$ 508,930
Total Capital Outlay Fund Revenue	<u>\$ 656,928,775</u>

# Budget Resolution

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**Section 9** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Multiple Enterprise Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 2,812,393
Special Populations Services	\$ 4,192
Alternative Programs and Services	\$ 397,853
School Leadership Services	\$ 64,552
Co-Curricular Services	\$ 21,079
School-Based Support Services	\$ 191,289
System-Wide Support Services	
Operational Support Services	\$ 1,673,037
Policy, Leadership and Public Relations Services	\$ 145,583
Ancillary Services	
Community Services	\$ 16,464,102
Nutrition Services	\$ 54,224,942
Adult Services	\$ 304,233
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 4,367,379
Unbudgeted Funds	\$ 839,468
Total Multiple Enterprise Fund Appropriation	<u>\$ 81,510,102</u>

**Section 10** - The following revenues are estimated to be available to the Multiple Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

State Allocations	\$ 178,228
Local Revenues	\$ 44,448,369
Federal Allocations	\$ 36,883,505
Total Multiple Enterprise Fund Revenue	<u>\$ 81,510,102</u>

# Budget Resolution

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**Section 11** - The following amounts are hereby appropriated for the operation of the school administrative unit in the **Other Specific Revenue Fund** for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Instructional Services	
Regular Instructional Services	\$ 4,826,207
Special Populations Services	\$ 3,157,928
Alternative Programs and Services	\$ 2,818,899
School Leadership Services	\$ 13,019
Co-Curricular Services	\$ 5,262
School-Based Support Services	\$ 2,761,473
System-Wide Support Services	
Support and Development Services	\$ 1,120,926
Special Population Support and Development Services	\$ 377,337
Alternative Programs and Services Support and Development Services	\$ 546,869
Technology Support Services	\$ 3,553,450
Operational Support Services	\$ 8,905,979
Financial and Human Resource Services	\$ 720,115
Accountability Services	\$ 14,696
System-wide Pupil Support Services	\$ 100,149
Policy, Leadership and Public Relations Services	\$ 4,500
Ancillary Services	
Community Services	\$ 31,310
Nutrition Services	\$ 10,750
Non-Programmed Charges	
Payments to Other Governmental Units	\$ 112,834
Unbudgeted	\$ 6,216,969
Total Other Specific Revenue Fund Appropriation	<u>\$ 35,298,672</u>

**Section 12** - The following revenues are estimated to be available to the Other Specific Revenue Fund for the fiscal year beginning July 1, 2019 and end June 30, 2019.

State Allocations	\$ 4,700
County Appropriation	\$ 919,604
Local Revenues	\$ 17,670,815
Federal Allocations	\$ 16,703,553
Total Other Specific Revenue Fund Revenue	<u>\$ 35,298,672</u>

# Budget Resolution

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

**Section 14** - The superintendent is hereby authorized to:

A. Transfer appropriations under the following conditions:

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

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

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

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

Adopted this 18th day of February 2020



# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
<b>STATE SOURCES</b>				
<b>State Public School Fund</b>				
<b>Position Allotments</b>				
Classroom Teachers	\$ 458,042,277	\$ 476,188,561	\$ 18,146,284	
Instructional Support Personnel - Certified	57,755,567	60,861,517	3,105,950	
Career Technical Education - Months of Employment	44,763,932	46,637,176	1,873,244	
School Building Administration	33,111,654	34,679,954	1,568,300	
<b>Subtotal Position Allotments</b>	<b>\$ 593,673,430</b>	<b>\$ 618,367,208</b>	<b>\$ 24,693,778</b>	<b>4%</b>
<b>Dollar Allotments</b>				
Non-Instructional Support Personnel	\$ 54,659,947	\$ 57,292,386	\$ 2,632,439	
Instructional Assistants	31,935,966	32,606,127	670,161	
Central Office Administration	2,999,767	3,022,160	22,393	
<b>Subtotal Dollar Allotments</b>	<b>\$ 89,595,680</b>	<b>\$ 92,920,673</b>	<b>\$ 3,324,993</b>	<b>4%</b>
<b>Categorical Allotments</b>				
Children with Disabilities	\$ 90,488,797	\$ 90,307,823	\$ (180,974)	
Transportation of Pupils	62,203,882	48,878,980	(13,324,902)	
Limited English Proficiency	9,507,675	10,373,371	865,696	
Academically or Intellectually Gifted	8,654,763	8,755,908	101,145	
School Technology Fund	5,776,635	4,711,366	(1,065,269)	
At-Risk Student Services/Alternative Programs and Schools	9,601,092	4,503,665	(5,097,427)	
Principal and Teacher Performance Bonuses	3,486,016	3,791,415	305,399	
Driver Training	3,084,564	3,205,326	120,762	
School Connectivity	3,098,296	2,876,917	(221,379)	
Summer Reading Camps	5,282,053	2,327,499	(2,954,554)	
Career Technical Education - Program Support Funds	2,898,384	2,172,197	(726,187)	
Children with Disabilities - Special Funds	2,397,944	1,896,002	(501,942)	
Cooperative Innovative High Schools (CIHS)	1,080,000	1,080,000	-	
Assistant Principal Intern - MSA Students	448,360	1,031,228	582,868	
Early Grade Reading Proficiency	241,925	963,200	721,275	
Behavioral Support	237,320	234,200	(3,120)	
School Safety Grant Programs	569,752	178,247	(391,505)	
Digital Learning Initiative (DLI) Grant	75,000	75,000	-	
Assistant Principal Interns - Principal Fellows	215,208	53,802	(161,406)	
Third Grade Read to Achieve Teacher Bonus	939,835	-	(939,835)	
<b>Subtotal Categorical Allotments</b>	<b>\$ 210,287,501</b>	<b>\$ 187,416,146</b>	<b>\$ (22,871,355)</b>	<b>(11%)</b>

# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
<b>Unallotted (NCDPI covers actual cost or created from transfers)</b>				
Restart Schools and Renewal School System	\$ 60,550,725	\$ 63,643,804	\$ 3,093,079	
Dollars for Certified Personnel Conversions	12,596,298	16,446,026	3,849,728	
Non-Contributory Employee Benefits	7,327,528	7,738,508	410,980	
NBPTS Educational Leave	34,688	35,128	440	
Highly Qualified NC Teaching Graduate	17,731	26,759	9,028	
Veteran Teacher Bonuses	41,007	-	(41,007)	
<b>Subtotal Unallotted</b>	<b>\$ 80,567,977</b>	<b>\$ 87,890,225</b>	<b>\$ 7,322,248</b>	<b>9%</b>
<b>Subtotal State Public School Fund</b>	<b>\$ 974,124,588</b>	<b>\$ 986,594,252</b>	<b>\$ 12,469,664</b>	<b>1%</b>
<b>Other State Allocations for Current Operations</b>				
Textbook and Digital Resources	\$ 4,516,889	\$ 6,160,609	\$ 1,643,720	
State Textbook Account	2,958,282	2,027,657	(930,625)	
Professional Leave Paid by Outside Agencies	4,700	4,700	-	
<b>Subtotal Other State Allocations for Current Operations</b>	<b>\$ 7,479,871</b>	<b>\$ 8,192,966</b>	<b>\$ 713,095</b>	<b>10%</b>
<b>State Allocations Restricted to Capital Outlays</b>				
LEA Financed Purchase of School Buses	\$ 3,466,480	\$ 693,296	\$ (2,773,184)	
<b>Subtotal State Allocations Restricted to Capital Outlays</b>	<b>\$ 3,466,480</b>	<b>\$ 693,296</b>	<b>\$ (2,773,184)</b>	<b>(80%)</b>
<b>State Reimbursement - Reduced Priced Breakfast</b>				
Child Nutrition - Breakfast Reimbursement	\$ 123,112	\$ 178,228	\$ 55,116	
<b>Subtotal State Reimbursement - Reduced Priced Breakfast</b>	<b>\$ 123,112</b>	<b>\$ 178,228</b>	<b>\$ 55,116</b>	<b>45%</b>
<b>TOTAL - STATE SOURCES</b>	<b>\$ 985,194,051</b>	<b>\$ 995,658,742</b>	<b>\$ 10,464,691</b>	<b>1%</b>
<b>COUNTY APPROPRIATION</b>				
County Appropriation - Operating Budget	\$ 474,937,921	\$ 513,103,536	\$ 38,165,615	
County Appropriation - Capital Improvements	71,961	1,931,961	1,860,000	
County Funds for Crossroads Lease	909,362	919,604	10,242	
<b>TOTAL - COUNTY APPROPRIATION</b>	<b>\$ 475,919,244</b>	<b>\$ 515,955,101</b>	<b>\$ 40,035,857</b>	<b>8%</b>
<b>OTHER LOCAL SOURCES</b>				
<b>Tuition and Fees</b>				
Before/After School Care	\$ 13,875,695	\$ 13,713,464	\$ (162,231)	
Community Schools	9,970,504	10,119,210	148,706	
Parking Fees	1,590,598	1,610,000	19,402	
Summer Camp	475,968	435,702	(40,266)	
Pre-School	397,761	317,212	(80,549)	

# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
Project Enlightenment - Self-Support	\$ 167,807	\$ 153,866	\$ (13,941)	
Summer School Tuition	119,505	96,964	(22,541)	
Regular Tuition	38,852	39,000	148	
Print Shop	35,000	30,000	(5,000)	
<b>Subtotal Tuition and Fees</b>	<b>\$ 26,671,690</b>	<b>\$ 26,515,418</b>	<b>\$ (156,272)</b>	<b>(1%)</b>
<b>Sales Revenues - Child Nutrition</b>				
Lunch Full Pay	\$ 9,796,701	\$ 10,478,154	\$ 681,453	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	757,871	757,871	-	
Lunch Reduced	357,926	357,926	-	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	53,000	53,000	-	
Sales - Other	19,500	19,500	-	
Catered Breakfast	1,500	1,500	-	
<b>Subtotal Sales Revenues - Child Nutrition</b>	<b>\$ 18,577,498</b>	<b>\$ 19,258,951</b>	<b>\$ 681,453</b>	<b>4%</b>
<b>Unrestricted</b>				
E-Rate	\$ 2,861,023	\$ 4,787,619	\$ 1,926,596	
Fines and Forfeitures	3,700,000	4,200,000	500,000	
Interest Earned on Investments	844,662	1,085,000	240,338	
Red Light Camera Fines	935,000	426,000	(509,000)	
Rebates	370,429	365,000	(5,429)	
Donations - General Operations	139,103	64,499	(74,604)	
Donations - Principal/Teacher of the Year	99,335	62,487	(36,848)	
Property Rental	220,231	24,000	(196,231)	
Donations - Helping Hands	2,501	1,071	(1,430)	
Donations - State Farm Celebrate My Drive	2,882	286	(2,596)	
<b>Subtotal Unrestricted</b>	<b>\$ 9,175,166</b>	<b>\$ 11,015,962</b>	<b>\$ 1,840,796</b>	<b>20%</b>
<b>Restricted</b>				
Indirect Cost	\$ 5,236,722	\$ 5,000,000	\$ (236,722)	
NC Pre-K	2,039,620	2,541,963	502,343	
Parents as Teachers - Smart Start	572,810	621,456	48,646	
Wallace Foundation Grant	637,355	511,275	(126,080)	
John Rex Endowment Positive Parenting Expansion	401,503	316,216	(85,287)	
Wake County Universal Breakfast Appropriation	200,000	258,000	58,000	
Municipal Collaboration Special Projects	181,216	238,003	56,787	
Cellular Lease	220,000	210,000	(10,000)	
John Rex Endowment SEFEL Expansion Grant	205,155	208,299	3,144	
Positions on Loan	306,942	200,652	(106,290)	

# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
Disposition of School Fixed Assets	\$ 150,000	\$ 170,000	\$ 20,000	
United Way Changing Generations/Pathways to Progress	80,850	114,971	34,121	
CIU Confucius Classroom	85,257	70,488	(14,769)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	12,645	60,000	47,355	
Athens Library	52,404	56,685	4,281	
LATP Participant Fees	56,638	50,460	(6,178)	
Professional Leave Paid by Outside Agencies	58,067	48,000	(10,067)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	55,064	38,186	(16,878)	
uConfirm	18,922	33,712	14,790	
Wake Ed Partnership - Summer STEM	33,199	30,662	(2,537)	
James and Devon Brown Charitable Fund	25,000	23,429	(1,571)	
Triangle Community Foundation	58,954	22,561	(36,393)	
Kellogg Foundation	374,906	17,318	(357,588)	
Assessment for Learning Project (ALP) Micro Grant	15,000	15,000	-	
Partners for Breakfast in the Classroom	54,118	10,751	(43,367)	
Cargill Global Partnership Fund	15,000	10,317	(4,683)	
Laura and John Arnold Foundation	18,411	9,494	(8,917)	
Corning Incorporated Foundation	10,000	8,076	(1,924)	
Confucius Institute	16,011	7,751	(8,260)	
College Board - AP Summer Institute Scholarships	-	7,500	7,500	
Mary Duke Biddle Foundation	10,000	5,647	(4,353)	
Smith Richardson Foundation	5,379	5,379	-	
Duke Energy Foundation	611	5,001	4,390	
Columbia University - William T. Grant Foundation	9,000	4,500	(4,500)	
John Rex Endowment Wake Up and Read	39,442	3,481	(35,961)	
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	5,000	1,500	(3,500)	
Cary Chamber of Commerce Entrepreneurial Challenge	42,191	813	(41,378)	
Digital Promise Grant	95,066	185	(94,881)	
Energy Service Company Debt	455,266	-	(455,266)	
Drivers Education Fleet Vehicles	105,922	-	(105,922)	
Smart Start Triple P	100,000	-	(100,000)	
Burroughs Wellcome Science Enrichment STEM Wise	31,526	-	(31,526)	
Holly Springs Chamber of Commerce	26,500	-	(26,500)	
AASL Beyond Words	15,000	-	(15,000)	
Renaissance Charitable Foundation, Inc	10,000	-	(10,000)	
Wells Fargo Foundation	10,000	-	(10,000)	
Dell EiE District Scholarship	8,926	-	(8,926)	

# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
State Farm - Language ! Live	\$ 7,000	\$ -	\$ (7,000)	
Fuquay-Varina Chamber of Commerce	5,922	-	(5,922)	
Special Olympics NC	3,500	-	(3,500)	
Burroughs Wellcome Fund	2,543	-	(2,543)	
<b>Subtotal Restricted</b>	<b>\$ 12,180,563</b>	<b>\$ 10,937,731</b>	<b>\$ (1,242,832)</b>	<b>(10%)</b>
<b>Special Revenue Services</b>				
Beginning Appropriated Fund Balance	\$ 4,900,000	\$ 9,677,000	\$ 4,777,000	
\$500 Bonus to Non-Certified Staff	-	3,300,000	3,300,000	
Textbooks and Digital Content Use	5,286,517	2,951,590	(2,334,927)	
Carryforward Purchase Orders	1,942,263	1,797,711	(144,552)	
Stripping and Waxing, Reseal Gym Floors	-	1,500,000	1,500,000	
Workers' Compensation Claims	1,200,000	1,200,000	-	
Class Size Reserve	1,000,000	1,000,000	-	
0.5 Percent Increase to Supplementary Pay Schedule	-	710,000	710,000	
HR Employee Digital Records	-	500,000	500,000	
Special Needs Transportation	-	500,000	500,000	
Online Registration	-	400,000	400,000	
Activity Buses	-	340,000	340,000	
Salary Audit	57,192	104,355	47,163	
Property and General Liability Insurance				
Premiums and Deductibles	850,000	100,000	(750,000)	
HR Salary Study	-	100,000	100,000	
Startup Dollars - New Schools	129,683	71,221	(58,462)	
Utilities Increase	1,000,000	-	(1,000,000)	
Curriculum Resources	750,000	-	(750,000)	
Ameriflex Contract	150,000	-	(150,000)	
Carryover Hurricane, Flood, and Fire Losses	25,296	-	(25,296)	
Preparing and Archiving Student Records	16,068	-	(16,068)	
<b>Subtotal Special Revenue Services</b>	<b>\$ 17,307,019</b>	<b>\$ 24,251,877</b>	<b>\$ 6,944,858</b>	<b>40%</b>
<b>Fund Transfers</b>				
Transfer from Special Funds of Individual Schools	\$ 492,774	\$ 639,125	\$ 146,351	
<b>Subtotal Fund Transfers</b>	<b>\$ 492,774</b>	<b>\$ 639,125</b>	<b>\$ 146,351</b>	<b>30%</b>
<b>TOTAL - OTHER LOCAL SOURCES</b>	<b>\$ 84,404,710</b>	<b>\$ 92,619,064</b>	<b>\$ 8,214,354</b>	<b>10%</b>
<b>FEDERAL SOURCES</b>				
<b>Restricted Grants (Received through NCDPI)</b>				
ESEA Title I - Basic Program	\$ 39,336,918	\$ 37,761,898	\$ (1,575,020)	
IDEA Title VI-B Handicapped	26,447,597	32,796,916	6,349,319	
IDEA - Early Intervening Services	4,619,476	5,377,118	757,642	



# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
Title II - Improving Teacher Quality	\$ 4,469,529	\$ 5,321,287	\$ 851,758	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	2,652,378	4,352,419	1,700,041	
Title III - Language Acquisition	2,495,690	2,470,091	(25,599)	
Career Technical Education - Program Improvement	1,705,926	1,854,484	148,558	
ESEA Title I-Targeted Support and Improvement (TSI)	1,020,000	1,020,000	-	
IDEA VI-B Special Needs Targeted Assistance	757,799	532,378	(225,421)	
IDEA Title VI-B - Pre-School Handicapped	466,430	457,048	(9,382)	
Children with Disabilities - Risk Pool	281,075	324,507	43,432	
ESEA Title I - School Improvement	290,775	260,654	(30,121)	
Title III - Language Acquisition - Significant Increase	224,234	204,723	(19,511)	
IDEA - Targeted Assistance for Preschool Federal Grant	92,268	138,069	45,801	
McKinney-Vento Homeless Assistance	97,325	87,269	(10,056)	
IDEA - State Improvement Grant	8,735	9,696	961	
<b>Subtotal Restricted Grants (Received through NCDPI)</b>	<b>\$ 84,966,155</b>	<b>\$ 92,968,557</b>	<b>\$ 8,002,402</b>	<b>9%</b>
<b>Other Restricted Grants (Received directly)</b>				
MSAP Cornerstone 2017	\$ 6,071,652	\$ 6,178,234	\$ 106,582	
Medicaid Direct Services Reimbursement Program	7,910,953	7,670,174	(240,779)	
Medicaid Administrative Outreach Program	1,370,485	2,195,217	824,732	
National Science Foundation Math and Science Partnership	108,190	96,595	(11,595)	
Indian Education Act	67,678	63,333	(4,345)	
Magnet School	406,787	-	(406,787)	
<b>Subtotal Other Restricted Grants (Received directly)</b>	<b>\$ 15,935,745</b>	<b>\$ 16,203,553</b>	<b>\$ 267,808</b>	<b>2%</b>
<b>Other Revenues - Restricted Grants</b>				
USDA Grants - Regular	\$ 35,500,545	\$ 36,212,525	\$ 711,980	
USDA Grants - Summer Feeding	630,000	650,349	20,349	
ROTC	450,000	500,000	50,000	
USDA Grants - Fresh Fruit and Vegetable	20,631	20,631	-	
Hurricane Florence Relief - School Nutrition Compensation	291,772	-	(291,772)	
<b>Subtotal Other Revenues - Restricted Grants</b>	<b>\$ 36,892,948</b>	<b>\$ 37,383,505</b>	<b>\$ 490,557</b>	<b>1%</b>
<b>TOTAL - FEDERAL SOURCES</b>	<b>\$ 137,794,848</b>	<b>\$ 146,555,615</b>	<b>\$ 8,760,767</b>	<b>6%</b>
<b>OPERATING BUDGET</b>	<b>\$ 1,683,312,853</b>	<b>\$ 1,750,788,522</b>	<b>\$ 67,475,669</b>	<b>4%</b>
<b>BUILDING PROGRAM</b>	<b>\$ 760,313,929</b>	<b>\$ 653,152,585</b>	<b>\$ (107,161,344)</b>	<b>(14%)</b>
<b>TOTAL BUDGET</b>	<b>\$ 2,443,626,782</b>	<b>\$ 2,403,941,107</b>	<b>\$ (39,685,675)</b>	<b>(2%)</b>

# Revenues

Source of Income	Budget 2018-19	Adopted Budget 2019-20	Increase/ Decrease	% Change
State Sources	\$ 985,194,051	\$ 995,658,742	\$ 10,464,691	1%
County Appropriation	475,919,244	515,955,101	40,035,857	8%
Other Local Sources	84,404,710	92,619,064	8,214,354	10%
Federal Sources	137,794,848	146,555,615	8,760,767	6%
<b>Operating Budget</b>	<b>\$ 1,683,312,853</b>	<b>\$ 1,750,788,522</b>	<b>\$ 67,475,669</b>	<b>4%</b>
Building Program	760,313,929	653,152,585	(107,161,344)	(14%)
<b>Total Budget</b>	<b>\$ 2,443,626,782</b>	<b>\$ 2,403,941,107</b>	<b>\$ (39,685,675)</b>	<b>(2%)</b>

# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 25,295,331	\$ 2,359,882	\$ 23,458,639	\$ 1,648,460	\$ 27,466,981	\$ 2,171,650	
School-Based Administrator	38,256,053	41,021,455	403,151	-	41,424,606	3,168,553	
Administrative Personnel	\$ 63,551,384	\$ 43,381,337	\$ 23,861,790	\$ 1,648,460	\$ 68,891,587	\$ 5,340,203	8%
Teacher	\$ 500,269,694	\$ 447,114,229	\$ 48,413,385	\$ 19,994,235	\$ 515,521,849	\$ 15,252,155	
Instructional Personnel - Certified	\$ 500,269,694	\$ 447,114,229	\$ 48,413,385	\$ 19,994,235	\$ 515,521,849	\$ 15,252,155	3%
Instructional Support I - Regular Pay Scale	\$ 53,253,403	\$ 37,048,012	\$ 16,424,786	\$ 1,605,048	\$ 55,077,846	\$ 1,824,443	
Instructional Support II - Advanced Pay Scale	11,110,931	10,667,929	516,000	98,532	11,282,461	171,530	
Psychologist	6,878,972	5,033,711	2,160,886	5,401	7,199,998	321,026	
Instructional Facilitator	23,188,660	8,628,509	6,103,940	9,156,398	23,888,847	700,187	
Instructional Support Personnel - Certified	\$ 94,431,966	\$ 61,378,161	\$ 25,205,612	\$ 10,865,379	\$ 97,449,152	\$ 3,017,186	3%
Instructional Assistant - Other	\$ 1,097,935	\$ 1,121,076	\$ -	\$ -	\$ 1,121,076	\$ 23,141	
Instructional Assistant	52,096,990	46,534,974	2,208,061	6,999,053	55,742,088	3,645,098	
Tutor (within the instructional day)	98,220	-	66,665	10,500	77,165	(21,055)	
Braillist, Translator, Education Interpreter	1,286,538	680,021	490,753	20,681	1,191,455	(95,083)	
Therapist	5,018,183	5,144,465	-	-	5,144,465	126,282	
School-Based Specialist	764,156	24,466	672,805	225,485	922,756	158,600	
Monitor	3,907,364	-	4,308,550	316,134	4,624,684	717,320	
Non-Certified Instructor	17,444	-	-	17,444	17,444	-	
Instructional Support Personnel - Non-Certified	\$ 64,286,830	\$ 53,505,002	\$ 7,746,834	\$ 7,589,297	\$ 68,841,133	\$ 4,554,303	7%
Office Support	\$ 32,485,770	\$ 30,056,403	\$ 3,632,110	\$ 337,519	\$ 34,026,032	\$ 1,540,262	
Technician	3,932,082	-	4,038,480	-	4,038,480	106,398	
Administrative Specialist (Central Support)	2,960,058	733,104	2,796,796	49,511	3,579,411	619,353	
Technical & Administrative Support Personnel	\$ 39,377,910	\$ 30,789,507	\$ 10,467,386	\$ 387,030	\$ 41,643,923	\$ 2,266,013	6%
Substitute Teacher - Regular Teacher Absence	\$ 10,875,254	\$ 1,421,073	\$ 9,251,281	\$ 370,273	\$ 11,042,627	\$ 167,373	
Substitute Teacher - Staff Development Absence	3,012,646	489,142	1,590,786	1,206,258	3,286,186	273,540	
Substitute - Non-Teaching	2,919,804	425,787	1,810,993	483,406	2,720,186	(199,618)	
Instructional Assistant Salary when Substituting (Staff Development Absence)	319,864	8,898	149,710	100,271	258,879	(60,985)	

# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
Instructional Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,671,531	\$ 728,056	\$ 41,925	\$ 196,584	\$ 966,565	\$ (704,966)	
<b>Substitute Personnel</b>	<b>\$ 18,799,099</b>	<b>\$ 3,072,956</b>	<b>\$ 12,844,695</b>	<b>\$ 2,356,792</b>	<b>\$ 18,274,443</b>	<b>\$ (524,656)</b>	<b>(3%)</b>
Driver	\$ 20,955,969	\$ 9,855,769	\$ 659,142	\$ 36,760	\$ 10,551,671	\$ (10,404,298)	
Custodian	12,923,212	12,728,750	159,020	-	12,887,770	(35,442)	
Cafeteria Worker	10,717,405	139,951	3,760,130	6,887,268	10,787,349	69,944	
Skilled Trades	12,584,558	6,505,255	6,642,201	-	13,147,456	562,898	
Manager	8,419,278	686,470	7,455,725	-	8,142,195	(277,083)	
Work Study Student	2,500	-	2,500	-	2,500	-	
Day Care/Before/After School Care Staff	2,991,702	-	2,785,708	-	2,785,708	(205,994)	
<b>Operational Support Personnel</b>	<b>\$ 68,594,624</b>	<b>\$ 29,916,195</b>	<b>\$ 21,464,426</b>	<b>\$ 6,924,028</b>	<b>\$ 58,304,649</b>	<b>\$ (10,289,975)</b>	<b>(15%)</b>
Bonus Pay (not subject to retirement)	\$ 4,738,803	\$ 3,529,593	\$ 3,913,254	\$ -	\$ 7,442,847	\$ 2,704,044	
Supplement/Supplementary Pay	119,207,483	20,448	119,540,545	5,676,770	125,237,763	6,030,280	
Employee Allowances Taxable	163,138	-	174,507	-	174,507	11,369	
Longevity Pay	2,909,451	1,797,596	1,091,980	68,976	2,958,552	49,101	
Bonus Leave Payoff	179,126	135,230	53,032	-	188,262	9,136	
Short Term Disability Payment (beyond six months)	201,973	149,187	512	-	149,699	(52,274)	
Salary Differential	1,412,723	-	1,276,132	-	1,276,132	(136,591)	
Annual Leave Payoff	5,253,264	3,846,524	1,606,851	13,835	5,467,210	213,946	
Short Term Disability Payment (first six months)	499,604	462,070	115,921	-	577,991	78,387	
<b>Supplementary &amp; Benefits - Related Pay</b>	<b>\$ 134,565,565</b>	<b>\$ 9,940,648</b>	<b>\$ 127,772,734</b>	<b>\$ 5,759,581</b>	<b>\$ 143,472,963</b>	<b>\$ 8,907,398</b>	<b>7%</b>
Curriculum Development Pay	\$ 793,710	\$ 32,476	\$ 519,303	\$ 184,302	\$ 736,081	\$ (57,629)	
Additional Responsibility Stipend	13,826,100	31,286	16,339,737	432,281	16,803,304	2,977,204	
Mentor Pay Stipend	417,800	20,000	451,383	-	471,383	53,583	
Planning Period Stipend	34,186	-	-	-	-	(34,186)	
Staff Development Participant Pay	859,781	687,514	144,320	160,436	992,270	132,489	
Staff Development Instructor	113,367	15,000	152,169	3,325	170,494	57,127	
Tutorial Pay	1,071,554	34,299	668,284	249,017	951,600	(119,954)	
Overtime Pay	2,995,006	164,506	2,831,067	-	2,995,573	567	
<b>Extra Duty Pay</b>	<b>\$ 20,111,504</b>	<b>\$ 985,081</b>	<b>\$ 21,106,263</b>	<b>\$ 1,029,361</b>	<b>\$ 23,120,705</b>	<b>\$ 3,009,201</b>	<b>15%</b>
<b>SALARIES TOTAL</b>	<b>\$ 1,003,988,576</b>	<b>\$ 680,083,116</b>	<b>\$ 298,883,125</b>	<b>\$ 56,554,163</b>	<b>\$ 1,035,520,404</b>	<b>\$ 31,531,828</b>	<b>3%</b>

# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 73,070,031	\$ 50,425,126	\$ 22,377,710	\$ 4,319,899	\$ 77,122,735	\$ 4,052,704	
Federal Insurance Compensation Act	\$ 73,070,031	\$ 50,425,126	\$ 22,377,710	\$ 4,319,899	\$ 77,122,735	\$ 4,052,704	6%
Employer's Retirement Cost	\$ 181,339,863	\$ 130,189,742	\$ 54,310,837	\$ 10,670,493	\$ 195,171,072	\$ 13,831,209	
Other Retirement Cost	22,174	-	14,126	-	14,126	(8,048)	
Retirement Benefits	\$ 181,362,037	\$ 130,189,742	\$ 54,324,963	\$ 10,670,493	\$ 195,185,198	\$ 13,823,161	8%
Employer's Hospitalization Insurance Cost	\$ 102,873,121	\$ 84,451,187	\$ 19,045,690	\$ 5,559,950	\$ 109,056,827	\$ 6,183,706	
Employer's Workers' Compensation Insurance Cost	2,800,710	-	2,780,849	154,362	2,935,211	134,501	
Employer's Unemployment Insurance Cost	54,545	-	49,603	-	49,603	(4,942)	
Employer's Dental Insurance Cost	4,581,223	-	4,565,913	244,561	4,810,474	229,251	
Employer's Life Insurance Cost	1,871	-	-	-	-	(1,871)	
Insurance Benefits	\$ 110,311,470	\$ 84,451,187	\$ 26,442,055	\$ 5,958,873	\$ 116,852,115	\$ 6,540,645	6%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 364,743,538	\$ 265,066,055	\$ 103,144,728	\$ 20,949,265	\$ 389,160,048	\$ 24,416,510	7%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,368,732,114	\$ 945,149,171	\$ 402,027,853	\$ 77,503,428	\$ 1,424,680,452	\$ 55,948,338	4%
Percent of Operating Budget	81%	95%	66%	53%	81%		
PURCHASED SERVICES							
Contracted Services	\$ 43,080,174	\$ 7,711,590	\$ 25,971,810	\$ 9,956,488	\$ 43,639,888	\$ 559,714	
Workshop Expenses	10,597,110	547,924	3,779,555	6,606,260	10,933,739	336,629	
Advertising Cost	267,532	-	266,473	44,697	311,170	43,638	
Printing and Binding Fees	3,168,407	2,134,507	909,580	147,236	3,191,323	22,916	
Commercial Driver's License Medical Exam Expenses	48,290	65,450	706	100	66,256	17,966	
Psychological Contract Services	65,688	-	66,200	-	66,200	512	
Speech and Language Contract Services	90,000	-	90,000	119,520	209,520	119,520	
Other Professional/Technical Contract Services	2,769,256	2,262,245	151,699	-	2,413,944	(355,312)	
Professional and Technical Services	\$ 60,086,457	\$ 12,721,716	\$ 31,236,023	\$ 16,874,301	\$ 60,832,040	\$ 745,583	1%



# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 26,517,526	\$ -	\$ 30,128,775	\$ -	\$ 30,128,775	\$ 3,611,249	
Public Utilities - Natural Gas	3,500,536	-	3,657,434	-	3,657,434	156,898	
Public Utilities - Water and Sewer	4,621,547	-	4,167,983	-	4,167,983	(453,564)	
Waste Management	1,286,395	-	1,366,685	-	1,366,685	80,290	
Contracted Repairs and Maintenance - Land/Buildings	19,082,572	-	24,585,600	-	24,585,600	5,503,028	
Contracted Repairs and Maintenance - Equipment	292,177	-	355,977	-	355,977	63,800	
Rentals/Leases	6,420,041	3,135	7,464,464	-	7,467,599	1,047,558	
Other Property Services	6,500	-	56,500	-	56,500	50,000	
<b>Property Services</b>	<b>\$ 61,727,294</b>	<b>\$ 3,135</b>	<b>\$ 71,783,418</b>	<b>\$ -</b>	<b>\$ 71,786,553</b>	<b>\$ 10,059,259</b>	<b>16%</b>
Pupil Transportation - Contracted	\$ 21,891,478	\$ 16,719,438	\$ 4,474,363	\$ 346,100	\$ 21,539,901	\$ (351,577)	
Travel Reimbursement	1,159,048	29,331	1,017,526	145,921	1,192,778	33,730	
Field Trips	732,260	80,369	223,984	168,235	472,588	(259,672)	
<b>Transportation Services</b>	<b>\$ 23,782,786</b>	<b>\$ 16,829,138</b>	<b>\$ 5,715,873</b>	<b>\$ 660,256</b>	<b>\$ 23,205,267</b>	<b>\$ (577,519)</b>	<b>(2%)</b>
Telephone	\$ 1,827,712	\$ -	\$ 1,255,737	\$ 1,000	\$ 1,256,737	\$ (570,975)	
Postage	436,444	1,701	414,598	62,000	478,299	41,855	
Telecommunications Services	2,560,091	1,625,302	756,433	-	2,381,735	(178,356)	
Mobile Communication Costs	705,173	5,400	697,012	22,000	724,412	19,239	
Other Communication Services	595	-	595	-	595	-	
<b>Communications</b>	<b>\$ 5,530,015</b>	<b>\$ 1,632,403</b>	<b>\$ 3,124,375</b>	<b>\$ 85,000</b>	<b>\$ 4,841,778</b>	<b>\$ (688,237)</b>	<b>(12%)</b>
Tuition Reimbursements	\$ 335,011	\$ 281,446	\$ 22,072	\$ 81,911	\$ 385,429	\$ 50,418	
Employee Education Reimbursements	26,170	1,170	25,065	-	26,235	65	
Certification/Licensing Fees	48,545	-	111,575	5,176	116,751	68,206	
<b>Tuition</b>	<b>\$ 409,726</b>	<b>\$ 282,616</b>	<b>\$ 158,712</b>	<b>\$ 87,087</b>	<b>\$ 528,415</b>	<b>\$ 118,689</b>	<b>29%</b>
Membership Dues and Fees	\$ 383,898	\$ -	\$ 385,902	\$ 13,800	\$ 399,702	\$ 15,804	
Bank Service Fees	4,000	-	400	-	400	(3,600)	
Assessments/Penalties	105,854	5,389	102,835	-	108,224	2,370	
<b>Dues and Fees</b>	<b>\$ 493,752</b>	<b>\$ 5,389</b>	<b>\$ 489,137</b>	<b>\$ 13,800</b>	<b>\$ 508,326</b>	<b>\$ 14,574</b>	<b>3%</b>
Liability Insurance	\$ 1,686,230	\$ -	\$ 1,102,149	\$ -	\$ 1,102,149	\$ (584,081)	
Vehicle Liability Insurance	497,814	194,387	133,606	-	327,993	(169,821)	
Property Insurance	1,556,009	-	1,689,608	-	1,689,608	133,599	
Judgments Against the Local School Administrative Unit	178	-	150,708	-	150,708	150,530	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	

# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
Scholastic Accident Insurance	\$ 135,580	\$ -	\$ 150,357	\$ -	\$ 150,357	\$ 14,777	
Other Insurance and Judgments	36,185	31,185	5,000	-	36,185	-	
<b>Insurance and Judgments</b>	<b>\$ 3,920,006</b>	<b>\$ 225,572</b>	<b>\$ 3,239,438</b>	<b>\$ -</b>	<b>\$ 3,465,010</b>	<b>\$ (454,996)</b>	<b>(12%)</b>
Debt Service - Principal	\$ 693,296	\$ 693,296	\$ -	\$ -	\$ 693,296	\$ -	
<b>Debt Services</b>	<b>\$ 693,296</b>	<b>\$ 693,296</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 693,296</b>	<b>\$ -</b>	<b>0%</b>
Indirect Cost	\$ 6,555,331	\$ -	\$ 1,954,449	\$ 4,159,293	\$ 6,113,742	\$ (441,589)	
Unbudgeted Funds	14,915,592	-	5,226,730	14,905,480	20,132,210	5,216,618	
<b>Other Administrative Costs</b>	<b>\$ 21,470,923</b>	<b>\$ -</b>	<b>\$ 7,181,179</b>	<b>\$ 19,064,773</b>	<b>\$ 26,245,952</b>	<b>\$ 4,775,029</b>	<b>22%</b>
<b>PURCHASED SERVICES TOTAL</b>	<b>\$ 178,114,255</b>	<b>\$ 32,393,265</b>	<b>\$ 122,928,155</b>	<b>\$ 36,785,217</b>	<b>\$ 192,106,637</b>	<b>\$ 13,992,382</b>	<b>8%</b>
<i>Percent of Operating Budget</i>	<i>11%</i>	<i>3%</i>	<i>20%</i>	<i>25%</i>	<i>11%</i>		
<b>SUPPLIES AND MATERIALS</b>							
Supplies and Materials	\$ 32,943,925	\$ 7,126,085	\$ 18,642,895	\$ 4,717,817	\$ 30,486,797	\$ (2,457,128)	
State Textbooks	2,958,282	2,027,657	-	-	2,027,657	(930,625)	
Other Textbooks	190,626	223,374	2,076	-	225,450	34,824	
Library Books	364,047	-	201,588	90,001	291,589	(72,458)	
Computer Software and Supplies	5,355,381	2,151,299	4,319,507	550,660	7,021,466	1,666,085	
<b>School and Office Supplies</b>	<b>\$ 41,812,261</b>	<b>\$ 11,528,415</b>	<b>\$ 23,166,066</b>	<b>\$ 5,358,478</b>	<b>\$ 40,052,959</b>	<b>\$ (1,759,302)</b>	<b>(4%)</b>
Fuel for Facilities	\$ 187,908	\$ -	\$ 202,665	\$ -	\$ 202,665	\$ 14,757	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	12,903,842	3,037,338	10,268,368	-	13,305,706	401,864	
Gas/Diesel Fuel	6,110,167	791,713	4,289,444	-	5,081,157	(1,029,010)	
Oil	120,975	14,200	148,528	-	162,728	41,753	
Tires and Tubes	948,123	-	691,110	-	691,110	(257,013)	
<b>Operational Supplies</b>	<b>\$ 20,271,015</b>	<b>\$ 3,843,251</b>	<b>\$ 15,600,115</b>	<b>\$ -</b>	<b>\$ 19,443,366</b>	<b>\$ (827,649)</b>	<b>(4%)</b>
Food Purchases	\$ 20,823,674	\$ 524	\$ 713,120	\$ 20,922,052	\$ 21,635,696	\$ 812,022	
Food Processing Supplies	2,412,474	-	-	2,297,523	2,297,523	(114,951)	
Other Food Purchases	8,735	5,045	4,900	-	9,945	1,210	
<b>Food Supplies</b>	<b>\$ 23,244,883</b>	<b>\$ 5,569</b>	<b>\$ 718,020</b>	<b>\$ 23,219,575</b>	<b>\$ 23,943,164</b>	<b>\$ 698,281</b>	<b>3%</b>
Furniture and Equipment - Inventoried	\$ 2,294,496	\$ 61,779	\$ 1,400	\$ 1,082,323	\$ 1,145,502	\$ (1,148,994)	
Computer Equipment - Inventoried	3,369,338	292,907	-	2,033,852	2,326,759	(1,042,579)	
<b>Non-Capitalized Equipment</b>	<b>\$ 5,663,834</b>	<b>\$ 354,686</b>	<b>\$ 1,400</b>	<b>\$ 3,116,175</b>	<b>\$ 3,472,261</b>	<b>\$ (2,191,573)</b>	<b>(39%)</b>
<b>SUPPLIES AND MATERIALS TOTAL</b>	<b>\$ 90,991,993</b>	<b>\$ 15,731,921</b>	<b>\$ 39,485,601</b>	<b>\$ 31,694,228</b>	<b>\$ 86,911,750</b>	<b>\$ (4,080,243)</b>	<b>(4%)</b>
<i>Percent of Operating Budget</i>	<i>5%</i>	<i>2%</i>	<i>6%</i>	<i>22%</i>	<i>5%</i>		

# Budget by Object Code

Object Code	Budget 2018-19	Adopted Budget 2019-20				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Architects Fees	\$ 156,145	\$ -	\$ 28,798	\$ -	\$ 28,798	\$ (127,347)	
Construction Management Contracts	-	-	209,205	-	209,205	209,205	
Miscellaneous Contracts and Other Charges	342,702	-	50,479	-	50,479	(292,223)	
Building Contracts	\$ 498,847	\$ -	\$ 288,482	\$ -	\$ 288,482	\$ (210,365)	(42%)
Improvements to New Sites	\$ 122,971	\$ -	\$ -	\$ -	\$ -	\$ (122,971)	
Improvements Other Than Buildings	\$ 122,971	\$ -	\$ -	\$ -	\$ -	\$ (122,971)	(100%)
Purchase of Furniture and Equipment - Capitalized	\$ 1,041,265	\$ 29,481	\$ 673,005	\$ 332,485	\$ 1,034,971	\$ (6,294)	
Purchase of Computer Hardware - Capitalized	2,379,288	2,346,123	-	-	2,346,123	(33,165)	
Equipment	\$ 3,420,553	\$ 2,375,604	\$ 673,005	\$ 332,485	\$ 3,381,094	\$ (39,459)	(1%)
Purchase of Vehicles	\$ 3,350,082	\$ 1,269	\$ 2,596,111	\$ 240,257	\$ 2,837,637	\$ (512,445)	
License and Title Fees	87,422	7,512	80,342	-	87,854	432	
Vehicles	\$ 3,437,504	\$ 8,781	\$ 2,676,453	\$ 240,257	\$ 2,925,491	\$ (512,013)	(15%)
CAPITAL OUTLAY TOTAL	\$ 7,479,875	\$ 2,384,385	\$ 3,637,940	\$ 572,742	\$ 6,595,067	\$ (884,808)	(12%)
Percent of Operating Budget	<1%	<1%	1%	<1%	<1%		
TRANSFERS							
Transfers to Charter Schools	\$ 37,994,616	\$ -	\$ 40,494,616	\$ -	\$ 40,494,616	\$ 2,500,000	
TRANSFERS TOTAL	\$ 37,994,616	\$ -	\$ 40,494,616	\$ -	\$ 40,494,616	\$ 2,500,000	7%
Percent of Operating Budget	2%	0%	7%	0%	2%		
OPERATING BUDGET	\$ 1,683,312,853	\$ 995,658,742	\$ 608,574,165	\$ 146,555,615	\$ 1,750,788,522	\$ 67,475,669	4%
BUILDING PROGRAM	760,313,929	-	653,152,585	-	653,152,585	(107,161,344)	(14%)
TOTAL BUDGET	\$ 2,443,626,782	\$ 995,658,742	\$ 1,261,726,750	\$ 146,555,615	\$ 2,403,941,107	\$ (39,685,675)	(2%)

# Staff Budget

	Months of Employment					Increase/ Decrease
	2018-19	2019-20				
	Total	State	Local	Federal	Total	
<b>Administrative Personnel</b>						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	72.00	48.00	24.00		72.00	0.00
Director and/or Supervisor	4,171.40	168.00	3,843.80	187.20	4,199.00	27.60
Principal/Headmaster	2,270.00	2,296.00	2.00		2,298.00	28.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,716.00	3,699.00	171.00		3,870.00	154.00
Other Assistant Principal Assignment	250.00	250.00			250.00	0.00
Assistant Superintendent	192.00	24.00	168.00		192.00	0.00
	<u>10,695.40</u>	<u>6,509.00</u>	<u>4,208.80</u>	<u>187.20</u>	<u>10,905.00</u>	<u>209.60</u>
<b>Instructional Personnel - Certified</b>						
Teacher	104,494.34	89,460.84	13,245.10	4,106.65	106,812.59	2,318.25
Interim Teacher (paid at non-certified rate)	70.00	40.00	30.00		70.00	0.00
Teacher - ROTC	168.00	66.00	12.00	90.00	168.00	0.00
Teacher - VIF	1,060.00	1,060.00			1,060.00	0.00
Extended Contracts	71.00	3.00	68.00		71.00	0.00
	<u>105,863.34</u>	<u>90,629.84</u>	<u>13,355.10</u>	<u>4,196.65</u>	<u>108,181.59</u>	<u>2,318.25</u>
<b>Instructional Support Personnel - Certified</b>						
Instructional Support I - Regular Pay Scale	10,247.70	6,568.50	3,958.50	436.50	10,963.50	715.80
Instructional Support II - Advanced Pay Scale	2,059.40	1,945.42	120.40	18.00	2,083.82	24.42
Psychologist	1,266.00	1,033.00	418.00	13.00	1,464.00	198.00
Instructional Facilitator	4,402.40	1,352.70	1,134.50	2,000.80	4,488.00	85.60
	<u>17,975.50</u>	<u>10,899.62</u>	<u>5,631.40</u>	<u>2,468.30</u>	<u>18,999.32</u>	<u>1,023.82</u>
<b>Instructional Support Personnel - Non-Certified</b>						
Instructional Assistant - Other	465.50	464.00	1.50		465.50	0.00
Instructional Assistant	24,664.64	20,780.75	1,279.86	3,139.28	25,199.89	535.25
Interpreter, Braillist, Translator, Education Interpreter	391.00	347.00	24.00	20.00	391.00	0.00
Therapist	932.60	913.20	71.60		984.80	52.20
School-Based Specialist	193.75		130.00	58.25	188.25	(5.50)
Monitor	1,866.85		1,866.85	157.50	2,024.35	157.50
	<u>28,514.34</u>	<u>22,504.95</u>	<u>3,373.81</u>	<u>3,375.03</u>	<u>29,253.79</u>	<u>739.45</u>
<b>Technical and Administrative Support Personnel</b>						
Office Support	11,865.56	9,875.15	2,105.61	97.80	12,078.56	213.00
Technician	876.00		876.00		876.00	0.00
Administrative Specialist (Central Support)	732.00	168.00	648.00	12.00	828.00	96.00
	<u>13,473.56</u>	<u>10,043.15</u>	<u>3,629.61</u>	<u>109.80</u>	<u>13,782.56</u>	<u>309.00</u>

# Staff Budget

	Months of Employment					Increase/ Decrease
	2018-19	2019-20				
	Total	State	Local	Federal	Total	
Operational Support Personnel						
Driver	11,789.10	12,099.10	324.00		12,423.10	634.00
Custodian	5,410.80	5,548.80	6.00		5,554.80	144.00
Cafeteria Worker	6,867.00		7,046.00		7,046.00	179.00
Skilled Trades	4,260.00	1,956.00	2,316.00		4,272.00	12.00
Manager	2,739.00	180.00	2,597.00		2,777.00	38.00
	31,065.90	19,783.90	12,289.00	0.00	32,072.90	1,007.00
Total Months of Employment	207,588.04	160,370.46	42,487.72	10,336.98	213,195.16	5,607.12
Months Assigned Directly to Schools	170,530.60	138,483.34	27,846.93	8,531.43	174,861.70	4,331.10
Months Budgeted Centrally but Working in Schools						
Operations Support	18,345.95	13,377.10	5,794.85	157.50	19,329.45	983.50
Academic Advancement	7,713.13	5,302.82	1,422.58	1,159.05	7,884.45	171.32
Technology Services	658.00	156.00	586.00		742.00	84.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	26,729.08	18,835.92	7,803.43	1,328.55	27,967.90	1,238.82
School-Based Months	197,259.68	157,319.26	35,650.36	9,859.98	202,829.60	5,569.92
	95%				95%	
Central Services Months						
Operations Support	5,585.56	2,190.00	3,383.56	36.00	5,609.56	24.00
Academic Advancement	2,066.80	489.20	1,221.80	357.00	2,068.00	1.20
Chief of Schools	564.00	192.00	360.00		552.00	(12.00)
Technology Services	768.00	48.00	720.00	12.00	780.00	12.00
Communications	480.00	36.00	444.00		480.00	0.00
Superintendent's Office	108.00	24.00	84.00		108.00	0.00
Chief of Staff and Strategic Planning	756.00	72.00	624.00	72.00	768.00	12.00
Central Services Months	10,328.36	3,051.20	6,837.36	477.00	10,365.56	37.20
	5%				5%	
Total Months of Employment	207,588.04	160,370.46	42,487.72	10,336.98	213,195.16	5,607.12



# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b>Administrative Personnel</b>				
<b><i>Director and/or Supervisor</i></b>				
140	Risk Management and Safety Administrator	12.00		12.00
142	Human Resources Staff to Support High Needs Schools		12.00	12.00
146	Elementary Support Model	(12.00)		(12.00)
151	Fiscal Compliance Title I Senior Administrator		12.00	12.00
157	Office of Professional Learning Senior Administrator	12.00		12.00
195	Triangle Community Foundation	(6.00)		(6.00)
195	Magnet School		(2.40)	(2.40)
		0.00	6.00	21.60
<b><i>Principal/Headmaster</i></b>				
72	School-Based Administrators	48.00		48.00
74	New Schools - Early Hires and Professional Learning	(12.00)	(8.00)	(20.00)
		36.00	(8.00)	0.00
<b><i>Assistant Principal (non-teaching)</i></b>				
72	School-Based Administrators	9.00	58.00	67.00
74	New Schools - Early Hires and Professional Learning		(1.00)	(1.00)
150	Assistant Principal - Elementary Formula Change		88.00	88.00
		9.00	145.00	0.00
<b><i>Assistant Superintendent</i></b>				
138	New Area Superintendent	12.00		12.00
146	Elementary Support Model	(12.00)		(12.00)
		0.00	0.00	0.00
<b>Subtotal - Administrative Personnel</b>				
		<b>45.00</b>	<b>143.00</b>	<b>21.60</b>
<b>Instructional Personnel - Certified</b>				
<b><i>Teacher</i></b>				
66	Class Size Phase-In	808.00	662.00	1,470.00
71	Teacher - Regular Classroom - Middle School Formula Change		111.25	111.25
75	Academically/Intellectually Gifted (AIG) Teachers	(3.00)	27.00	24.00
79	Career Technical Education (CTE) Months of Employment	31.00		31.00
80	GradPoint Teacher	10.00		10.00
84	Intervention Teachers (K-8)	27.00		27.00
86	Middle School Foreign Language Teacher		8.00	8.00
87	Middle School Year-Round		(12.00)	(12.00)
88	Program Enhancement Teachers		11.00	11.00

# Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
90	Special Education Teachers and Instructional Assistants - New Schools	160.00			160.00
91	Alternative Learning Center (ALC) Teachers	18.00			18.00
105	Teachers - Regular Classroom	(15.00)	400.00		385.00
110	Limited English Proficiency (LEP) Months of Employment (MOE)	56.25	23.75		80.00
120	Special Education Teachers and Instructional Assistants			180.00	180.00
144	One-Time Costs in 2018-19		(245.00)		(245.00)
153	Preschool Teachers and Instructional Assistants		30.00	30.00	60.00
		1,092.25	1,016.00	210.00	2,318.25
<b>Subtotal - Instructional Personnel - Certified</b>		<b>1,092.25</b>	<b>1,016.00</b>	<b>210.00</b>	<b>2,318.25</b>
<b>Instructional Support Personnel - Certified (Teacher Pay Schedule)</b>					
<b>Instructional Support I - Regular Teacher Pay Scale</b>					
79	Career Technical Education (CTE) Months of Employment	15.00			15.00
81	High School Intervention Coordinator	5.00			5.00
89	Southeast Raleigh Elementary School		27.00		27.00
93	School Social Workers		19.00		19.00
94	Student Assistance Program (SAP) Coordinator	10.00			10.00
103	School Library Media Coordinators		48.00		48.00
114	School Counselors		27.00		27.00
154	School Support for Social Emotional Learning	484.00		122.00	606.00
180	John Rex Endowment Positive Parenting Expansion		(0.50)		(0.50)
183	Medicaid Administrative Outreach Program			(7.00)	(7.00)
185	Parents As Teachers - Smart Start		1.80		1.80
187	Smart Start Triple P		0.50		0.50
195	Kellogg Foundation		(36.00)		(36.00)
		514.00	86.80	115.00	715.80
<b>Instructional Support II - Advanced Pay Scale</b>					
117	Audiologists	7.32			7.32
122	Speech-Language Pathologists	17.10			17.10
		24.42	0.00	0.00	24.42
<b>Psychologist</b>					
92	School Psychologists		22.00		22.00
154	School Support for Social Emotional Learning	176.00			176.00
		176.00	22.00	0.00	198.00

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
<b><i>Instructional Facilitator</i></b>				
82	Instructional Facilitators (K-8)	14.00		14.00
85	Literacy Coach (K-2)	10.00		10.00
138	New Area Superintendent	12.00		12.00
144	One-Time Costs in 2018-19	(5.00)		(5.00)
146	Elementary Support Model	(12.00)		(12.00)
147	School Support Model	(20.00)		(20.00)
152	Interventionists		99.00	99.00
195	Digital Promise Grant	(10.00)		(10.00)
195	Magnet School		(2.40)	(2.40)
		0.00	(11.00)	96.60
				85.60
	<b>Subtotal - Instructional Support Personnel - Certified</b>	<b>714.42</b>	<b>97.80</b>	<b>211.60</b>
				<b>1,023.82</b>
<b>Instructional Support Personnel - Non-Certified</b>				
<b><i>Instructional Assistant</i></b>				
90	Special Education Teachers and Instructional Assistants - New Schools		55.80	55.80
106	Instructional Assistants - Regular Classroom	47.00		47.00
120	Special Education Teachers and Instructional Assistants	139.50	18.60	260.40
144	One-Time Costs in 2018-19	(60.45)		(60.45)
153	Preschool Teachers and Instructional Assistants	46.50	27.90	74.40
		186.50	4.65	344.10
				535.25
<b><i>Therapist</i></b>				
118	Occupational Therapists	52.20		52.20
		52.20	0.00	0.00
				52.20
<b><i>School-Based Specialist</i></b>				
195	Digital Promise Grant	(5.50)		(5.50)
		0.00	(5.50)	0.00
				(5.50)
<b><i>Monitor</i></b>				
123	Exceptional Children (EC) Operations Personnel		157.50	157.50
		0.00	0.00	157.50
				157.50
	<b>Subtotal - Instructional Support Personnel - Non-Certified</b>	<b>238.70</b>	<b>(0.85)</b>	<b>501.60</b>
				<b>739.45</b>

# Changes in Staff

Page	Months of Employment				
	State	Local	Federal	Total	
Technical and Administrative Support Personnel					
Office Support					
73	Clerical Support	10.00	203.00	213.00	
74	New Schools - Early Hires and Professional Learning		(31.00)	(31.00)	
123	Exceptional Children (EC) Operations Personnel		36.00	36.00	
138	New Area Superintendent	12.00		12.00	
144	One-Time Costs in 2018-19		(5.00)	(5.00)	
146	Elementary Support Model	(12.00)		(12.00)	
		10.00	203.00	0.00	213.00
Administrative Specialist (Central Support)					
143	Instructional Support Technicians		84.00	84.00	
159	Security Specialist		12.00	12.00	
		0.00	96.00	0.00	96.00
Subtotal - Technical and Administrative Support Personnel		10.00	299.00	0.00	309.00
Operational Support Personnel					
Driver					
98	Bus Drivers	502.00	132.00		634.00
		502.00	132.00	0.00	634.00
Custodian					
100	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	144.00			144.00
		144.00	0.00	0.00	144.00
Cafeteria Worker					
97	Child Nutrition Services Positions for New Schools		179.00		179.00
		0.00	179.00	0.00	179.00
Skilled Trades					
123	Exceptional Children (EC) Operations Personnel		12.00		12.00
		0.00	12.00	0.00	12.00
Manager					
97	Child Nutrition Services Positions for New Schools		38.00		38.00
		0.00	38.00	0.00	38.00
Subtotal - Operational Support Personnel		646.00	361.00	0.00	1,007.00
Total		2,746.37	1,915.95	944.80	5,607.12

# Changes in Staff

Page	Months of Employment			
	State	Local	Federal	Total
Months By Cost Center				
School-Based Months (0000 - 0799)	2,162.85	1,621.15	547.10	4,331.10
Central Services School-Based Months (0800 - 0899)	705.52	434.30	99.00	1,238.82
Central Services Months (0900 - 0999)	0.00	18.00	19.20	37.20
<b>Total</b>	<b><u>2,868.37</u></b>	<b><u>2,073.45</u></b>	<b><u>665.30</u></b>	<b><u>5,607.12</u></b>