

CARY, NORTH CAROLINA



What Starts Here Changes Everything.



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 the proposed budget for the 2018-19 fiscal year. This budget reflects a six-month collaborative effort among our 183 schools, our superintendent, his staff and, finally, the Board of Education.

Our Vision 2020 Strategic Plan continues to define our mission: The Wake County Public School System will provide a relevant and engaging education and will graduate students who are collaborative, creative, effective communicators and critical thinkers.

Following the School Board's approval of the Vision 2020 Strategic Plan in 2015, we have continuously challenged our teachers, principals and staff to rethink what is possible. In return, they are responding with the same creativity, critical thinking, communication skills and collaboration we expect of students.

Working together with our families and the support of Wake County Commissioners, this has allowed us to post graduation rates above 90 percent at more than two-thirds of our schools – with increases among students of color outpacing the district average for four consecutive years. It has also allowed us to more directly address issues of equity and higher standards for all students.

Our magnet programs, application schools and neighborhood school offerings are strong. A large majority of our schools are diverse and thriving.

We have accomplished all this with the support of commissioners and continuous efforts by school district staff to increase efficiencies. It is well understood by both of us that state support, which provides the majority of funding for the school system, has lagged behind local efforts.

Given these realities, public education in Wake County is still struggling to overcome the challenges that began during the Great Recession. Recent local support, while often generous and always appreciated, has not allowed us to fully recover.

The proposed budget attached to this letter reflects that fact, requiring \$48 million just to maintain current levels of service. The largest item in this budget request is driven by requirements of the North Carolina General Assembly, including the transfer of money to charter schools, K-3 class size reductions, employee benefits and the local share of anticipated teacher pay increases.

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The opening of four new schools and enrollment growth at existing schools also requires a significant amount of additional local funding to maintain current levels of service.

Another \$11 million in new funding can be found in this request. The additional services would bring us closer to the national averages for counselors, social workers and psychologists while expanding programs for academically gifted students.

In total, this budget request from the Wake County Board of Education seeks \$58.9 million in additional local funding for a total county appropriation of \$489,846,423.

We understand this is a large request, but we are equally certain the school district – and by extension the county as a whole – has reached a crossroads. A significant investment is needed now to maintain our current levels of quality and take meaningful steps toward improving the schools that have played such a critical role in shaping this great county's reputation.

Respectfully,



Monika Johnson-Hostler
Chair, WCPSS Board of Education



Del Burns, Ed. D., Temporary Superintendent

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April 10, 2018

Members of the Wake County Board of Education:

Given the overall strength of the economy at every level, it might seem odd to hear the Wake County Public School System is at a financial crossroads. But as I examine the school district's budget for the coming year, it is difficult for me to avoid any other conclusion.

In many ways, our magnet programs, application schools and strong neighborhood school offerings are the envy of other school systems throughout the country. But we have yet to overcome funding challenges that began during the Great Recession and lingered for years.

From fiscal year 2010 to fiscal year 2012, for example, the amount of county appropriation was virtually unchanged despite enrollment increases of several thousand students per year. When local funding began to increase again, the increases in 2013 and 2014 simply matched student growth for those years, failing to account for inflation, replacement costs and unfunded mandates shifted from the state to the county after the Great Recession.

Local funding began to increase noticeably in 2015, with exceptionally generous funding from county commissioners in 2016. But that single year was not enough to free the system from its budget constraints. This year's budget review exposes that harsh reality in several key areas. For example:

- In an effort to manage our expanding enrollment, the district will open four new schools in 2018-2019. Staffing and maintaining those schools accounts for most of the \$10.9 million needed to pay for growth next year.
- Most of the \$11.3 million required for program continuity can be traced to federal money for our Special Education students. Many school districts received this one-time allotment from the federal government after the recession. Our money lasted much longer than predicted due to superior fiscal management. This year, that fund is finally depleted.
- Decisions at the state level present a special challenge this year, potentially increasing our school system costs by as much as \$19.5 million. The costs cover a wide range of issues such as the local share of retirement and hospitalization, millions of dollars that now pass directly to charter schools, phasing in new class-size limits and local costs for anticipated teacher pay raises.

If new programs were the only item funded with additional county appropriations, I could slash this budget request by more than 80 percent. In fact, many of our new academic changes are simply absorbed into the current budget.

In addition, we have removed \$16 million in “one-time expenses” from the current budget and repurposed almost \$10 million for specific efforts in our Strategic Plan. Having drawn down the district’s unassigned fund balance every year since 2013, less than \$5 million of that fund is now available to apply to next year’s needs. That amount is just 1 percent of the county’s current annual appropriation to the school system.

All of these details can be found in the proposed budget book that accompanies this cover letter.

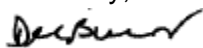
I do not want our current budget challenge to overshadow the countless success stories that make up this wonderful school system.

- Our Vision 2020 Strategic Plan continues to embed itself into our everyday work, shaping a wide range of changes from math and language arts classes to alternative student assessments and a renewed emphasis on customer service.
- Our graduation rate is the highest in the district’s history at 88.5 percent with improvements for minority students exceeding the district’s growth rate for the fourth consecutive year. The graduation rate at more than two-thirds of our high schools now exceeds 90 percent.
- 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.
- We remain an economic engine for our community, helping to attract and retain families who, in turn, help sustain the county’s overall progress.

All of these highlights have made it a delight for me to serve as your temporary superintendent while the Board of Education selects a new permanent leader. And these highlights also compel me to spotlight the fiscal challenges we face.

Should the budget needs identified here not be funded, the district will survive. But the Wake County Public School System I have known for more than four decades is not about surviving. It has never been enough to just carry on. This is a community driven to excel. I would be remiss if I did not bring you a budget proposal that makes that possible.

Sincerely,



Del Burns, Ed.D.
WCPSS Temporary Superintendent

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INTRODUCTION

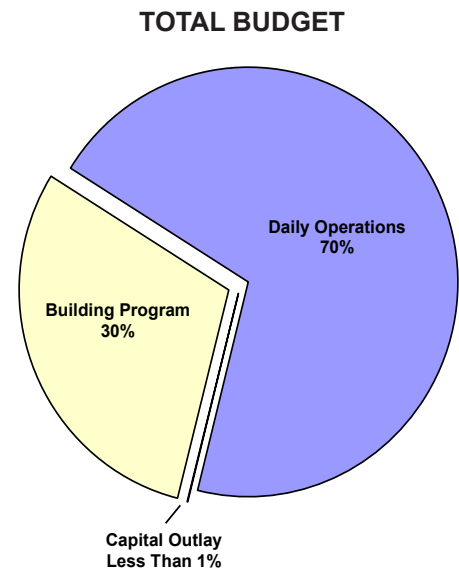
Budget at a Glance

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

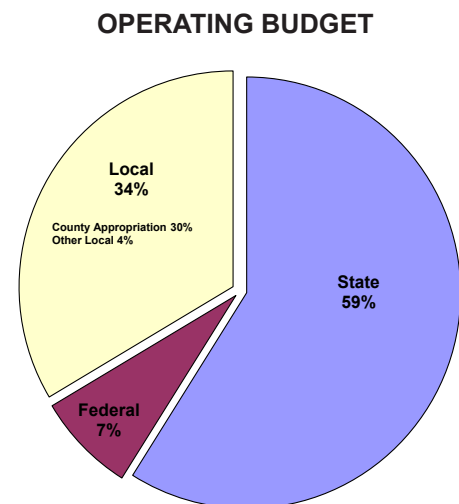
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes vehicle and equipment replacement, leases, and relocation of mobile units. 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 2018-19		
DAILY OPERATIONS	\$ 1,651,255,589	70%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 1,119,015	<1%
EQUALS OPERATING BUDGET	\$ 1,652,374,604	70%
+ Building Program (provided by taxpayer bonds)	\$ 706,628,047	30%
EQUALS TOTAL BUDGET	\$ 2,359,002,651	100%



OPERATING BUDGET FOR 2018-19				
	Operating Budget		Per Pupil Budget	
State	\$ 974,015,166	59%	\$ 6,000	
County Appropriation	\$ 489,846,423	30%	\$ 2,781	
Enterprise Funds	\$ 41,897,430	3%	\$ 258	
Other Local	\$ 10,784,983	1%	\$ 66	
Local - Current Expense Non-restricted	\$ 6,840,000	<1%	\$ 39	
Fund Balance Appropriation	\$ 4,900,000	<1%	\$ 30	
Local	\$ 554,268,836	34%	\$ 3,174	
Federal	\$ 124,090,602	7%	\$ 764	
TOTAL	\$ 1,652,374,604	100%	\$ 9,938	

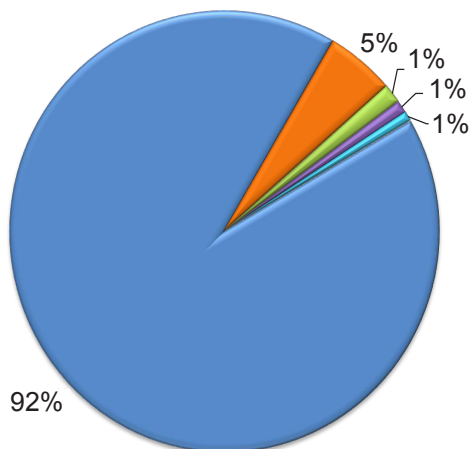


Budget at a Glance

Where do funds come from?		Where are funds spent?
State Sources 59%	\$974.0 m	The state budget pays for:
State Public School Fund		Salaries and Benefits \$929.1 m
• Position Allotments	\$604.5 m	Purchased Services \$25.1 m
• Categorical Allotments	\$224.9 m	Supplies and Materials \$17.0 m
• Dollar Allotments	\$90.3 m	Capital Outlay \$2.8 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$48.5 m	
Other State Allocations for Current Operations	\$5.7 m	
Child Nutrition - Breakfast Reimbursement	\$0.1 m	
Local Sources 34%	\$554.3 m	The local budget pays for:
Noncategorical (Most flexible sources)		Salaries and Benefits \$384.2 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$489.8 m	Purchased Services \$63.1 m
• Fund Balance Appropriation	\$4.9 m	Supplies and Materials \$37.3 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$4.9 m	Transfer to Charter Schools \$35.7 m
• Fines and Forfeitures	\$4.5 m	Utilities \$32.7 m
• Tuition and Parking Fees	\$1.3 m	Capital Outlay (mobile units, vehicles, and equipment) \$1.3 m
• E-Rate	\$0.8 m	
• Investment Fund Interest	\$0.8 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.
• Property Rental	\$0.6 m	
• Rebates	\$0.3 m	
• Disposition of Fixed Assets	\$0.2 m	
• Cellular Lease	\$0.2 m	
Unused funds roll to fund balance.		
Enterprise Funds (supported by outside fees)		
• Child Nutrition	\$18.6 m	
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$14.0 m	
• Community Schools	\$9.1 m	
Local Grants/Contracts/Donations	\$4.3 m	
Federal Sources 7%	\$124.1 m	The federal budget pays for:
Federal Grants routed through NCDPI	\$79.0 m	Salaries and Benefits \$70.9 m
Commodities (turkey, beef, cheese)	\$36.2 m	Supplies and Materials \$31.1 m
Direct Federal Grants	\$4.7 m	Purchased Services \$21.7 m
Medicaid	\$3.8 m	Capital Outlay \$0.4 m
ROTC	\$0.4 m	

The vast majority of the school system's funding, 92 percent, goes directly to the schools. Operations Support which includes Finance, Human Resources, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities makes up 5 percent. The remaining 3 percent is made up by Academic Advancement (which includes Academics, Special Education, and Student Services), Technology, and the other central services divisions.

Operating Budget: \$1,652,374,604



- Schools \$1,516.7 m - 92%
- Operations Support \$84.5 m - 5%
- Academic Advancement \$24.1 m - 1%
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning \$14.3 m - 1%
- Technology Services \$12.8 m - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.7 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 162,000 students in 187 different schools, it is not.

Public education is a human-resource-intensive business with 84 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 9 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	\$ 974,015,166
Local Sources	554,268,836
Federal Sources	124,090,602
Total	\$ 1,652,374,604

Operating Budget		
Salaries and Benefits	\$ 1,384,140,412	84%
Purchased Services	142,533,707	9%
Supplies and Materials	85,398,852	5%
Capital Outlay	4,585,070	<1%
Transfers to Charter Schools	35,716,563	2%
Total	\$ 1,652,374,604	100%

STATE FUNDING

The North Carolina General Assembly approves a budget during the summer of 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: Teaching 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, teacher assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
 - » Examples: At-Risk Student Services and Children with Special Needs.
- **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 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 968,227,932
Other Allocations for Current Operations	5,664,122
Child Nutrition - Breakfast Reimbursement	123,112
Total	\$ 974,015,166

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 929,098,661	95%
Purchased Services	25,074,506	3%
Supplies and Materials	16,994,590	2%
Capital Outlay	2,847,409	<1%
Total	\$ 974,015,166	100%

Budget at a Glance

STATE BUDGET IMPACT

The General Assembly approved changes that impact the 2018-19 budget. On February 13, 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 funding formula will be implemented 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.

The biennium budget approved in 2017 included state budget changes for 2018-19 including a reduction of the Central Services Administration allotment by 11.6 percent.

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.

Effective July 1, 2017, no funds shall be transferred out of the Children with Disabilities or Limited English Proficiency allotments.

Effective July 1, 2018, no funds shall be transferred out of the Academically/Intellectually Gifted allotment, and funds allotted for Textbooks and Digital Resources may only be used for the purchase of textbooks and digital resources.

Reductions in flexibility, the structure of Restart budgets, and restrictions on Classroom Teacher positions reduce strategies school districts use for reducing local costs by assigning experienced staff to position allotments.

Budget at a Glance

TRANSFERS

In 2016, the State Board of Education adopted a Restart Model intended to reform recurring low-performing schools. The Wake County Public School System currently has twelve schools participating in the Restart Model in 2017-18 and will be adding an additional seven schools in 2018-19. School districts must transfer an amount equal to the state average per pupil allocation for the local education agency for the average daily membership of the school into a restricted program called Restart Schools.

The chart below shows transfers between categories, including Restart Schools, in 2017-18 and transfers included in the Board of Education's Proposed Budget for 2018-19:

Transfers From	2017-18	2018-19
Classroom Teachers	\$ 29,353,903	\$ 29,353,903
Teaching Assistants	8,029,071	8,029,071
Classroom Materials/Instructional Supplies and Equipment	4,910,926	4,910,926
Disadvantaged Student Supplemental Funding	4,667,789	4,667,789
Career and Technical Education - Months of Employment	2,616,540	1,049,880
Career and Technical Education - Program Support Funds	-	24,943
State Textbook Account	6,879,514	-
Total:	\$ 56,457,743	\$ 48,036,512

Transfers To	2017-18	2018-19
Restart Schools	\$ 38,457,797	\$ 38,457,797
Non-Instructional Support Personnel	12,970,148	9,578,715
Dollars for Certified Personnel	3,488,081	-
Career and Technical Education - Program Support Funds	1,541,717	-
Total:	\$ 56,457,743	\$ 48,036,512

LOCAL FUNDING

Local sources support 34 percent of the overall operating budget. The primary local source of funds 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	\$ 489,846,423
Tuition and Fees	24,359,932
Child Nutrition Sales Revenue	18,577,498
Local Sources - Unrestricted	7,091,454
Local Sources - Restricted	9,493,529
Special Revenue Services	4,900,000
Total	\$ 554,268,836

Local Budget 34% of the Operating Budget		
Salaries and Benefits	\$ 384,144,242	69%
Purchased Services	95,808,870	17%
Supplies and Materials	37,305,500	7%
Capital Outlay	1,293,661	<1%
Transfers to Charter Schools	35,716,563	7%
Total	\$ 554,268,836	100%

Budget at a Glance

COUNTY APPROPRIATION

The Wake County Board of Commissioners ultimately determines the amount of county appropriation for the school system. The board of education requests a county appropriation of \$489.8 million for 2018-19, which is an increase of \$58.9 million.

	2017-18	Proposed 2018-19	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 428,820,317	\$ 488,795,100	\$ 59,974,783	
Crossroads Lease	\$ 899,014	\$ 909,362	\$ 10,348	
Capital Outlay	\$ 1,191,669	\$ 141,961	\$ (1,049,708)	
	\$ 430,911,000	\$ 489,846,423	\$ 58,935,423	14%
Student Membership				
WCPSS	160,429	162,327	1,898	1%
Charter Schools	12,252	13,787	1,535	13%
	172,681	176,114	3,433	2%
Allocation Per Student	\$ 2,495	\$ 2,781	\$ 286	11%

FEDERAL FUNDING

Federal sources support 7 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.

The proposed budget includes budget projections based on grant awards from 2017-18, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur. After the fiscal year begins, staff will adjust estimated carryover amounts to actual carryover amounts. The district will remove estimated budgets for federal grants and will record the actual grant awards.

The American Recovery and Reinvestment Act of 2009 provided significant funding to Special Education Services (SES). SES began and continued to fund growth in staffing and services for the following school year out of carryover dollars. This practice continued when Medicaid reimbursed the district for two years of billing. These were funds that had previously been held by the State Department of Health and Human Services. The carryover of these funds is exhausted. The depletion of carryover dollars is the reason there is a local program continuity funding request for local dollars to continue recurring costs for staff and services in SES.

The 2017-18 state allotment increase only covered the funds needed to cover the cost of additional salary and benefits for existing positions. The total number of Students with Disabilities (SWD) continues to grow annually. The rate of total growth appears to be slowing in school-aged children. Of the SWD moving into the Wake County Public School System, an increasing number and total percentage are students with greater and more complex needs. These students have a lower student to teacher ratio (costing more per class), and there are frequently at least two teaching assistants in the class. More related services are allotted to individual students with more complex needs, and there are greater and more complex transportation needs.

Federal Revenue	
Restricted Grants (Received through NCDPI)	\$ 78,965,329
Restricted Grants (Received Directly)	8,524,097
USDA Grants	36,151,176
ROTC	450,000
Total	\$ 124,090,602

Federal Budget 7% of the Operating Budget		
Salaries and Benefits	\$ 70,897,509	57%
Purchased Services	21,650,331	18%
Supplies and Materials	31,098,762	25%
Capital Outlay	444,000	<1%
Total	\$ 124,090,602	100%

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 strategic plan drives the budget. The strategic plan team, including the superintendent's leadership team and school administrators, worked with finance staff from October 2017 to the present. The strategic plan team identified strategic plan priority areas for 2018-19, quantified funding requirements for strategic plan priorities, and explored how strategic plan priorities could be funded within existing resources. The team reviewed growth requirements vis a vis formula changes, program continuity requests, and new focus areas. The strategic plan focus areas are:

Human Capital

- Wallace Grant
- New School Administrator Academy
- Administrative Intern Institute
- The WCPSS Beginner to Board-Certified Program
- The Future Teachers Program
- Student Teacher University

Community Engagement

- Family Engagement
- General Community Engagement
- Customer Service

Learning and Teaching, Balanced Assessment, Achievement

- Digital Portfolios
- Performance Tasks
- 4Cs Student Self-Assessment
- Common Walkthrough Tool
- Curriculum/Professional Development
- Trauma Informed Schools
- Expansion of Pre-K Services
- Expansion of Alternative School Options

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

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- Strategic Plan Drivers
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

The superintendent and his team met on a weekly basis from December through March to review each budget request and develop a balanced budget by applying funding sources to accomplish the strategic plan while maximizing use of taxpayer dollars. The superintendent and his team provided an overview of the 2018-19 budget development process to the board of education at their January 31 finance committee meeting. The board of education had a retreat on March 13 and 14. During the retreat, staff provided a budget development update and the board discussed the budget. The superintendent delivered his budget to the board of education on April 10.

Following review, a public hearing, and any changes, the board approves the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15.

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

Budget Development

BUDGET ACTIVITIES IN 2017-18

October 2017	Present timeline and set expectations for the development of the Superintendent's Proposed Budget to the Leadership Team.
October 2017 - March 2018	The strategic plan team identified strategic plan priority areas, quantified funding requirements for strategic plan priorities, and explored how strategic plan priorities could be funded within existing resources.
November 2, 2017	Meeting with the division of principals regarding budget priorities.
November 22, 2017	Each division submits funding requests for the 2018-19 budget.
December 2017	Budget staff prepare an unbalanced budget for the superintendent's review.
December 2017 - March 2018	Superintendent's team work sessions to balance the budget.
March 13-14, 2018	Budget development update and discussion at the board retreat.
April 10, 2018	Deliver the Superintendent's Proposed Budget to the board of education.
April 17, 2018	Public hearing and board of education work session on the Superintendent's Proposed Budget.
May 1, 2018	Board of education approves their proposed budget.
May 15, 2018	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

There are some areas of uncertainty that exist regarding the 2018-19 budget that could impact costs. The largest is the potential impact of any legislated decisions by the General Assembly during the 2018 session. Once the state approves a budget for 2018-19, the superintendent and staff will provide the impact on resources. The areas of uncertainty are:

Bus Driver Salaries

WCPSS reduced the base budget for Transportation in 2017-18 by \$3.0 million due to lapsed salaries and benefits from difficulty in hiring drivers. Effective July 1, 2017, the state provided funding to increase the pay scale for bus drivers. 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 student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$5.5 million for 2018-19. The actual increase could be higher.

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. There is also a potential loss of E-Rate reimbursement. In addition, the repeal and replacement of the Affordable Care Act may eliminate the reimbursement of Medicaid billable services to schools. Medicaid reimbursements do not occur on a consistent schedule. It is difficult to accurately predict these resources until the reimbursement occurs.

K-3 Class Size Facility Cost

On February 13, 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 4.6 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.

Pay Raises

The Board of Education's Proposed Budget includes an estimated 2 percent increase in salaries to be approved by the General Assembly. Any salary increases approved different than the estimated 2 percent will impact budget costs.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The Board of Education's Proposed Budget includes estimated increases in the rates. Any changes in rates different than those estimated will impact budget costs.

	Actual 2017-18	Estimated 2018-19	Increase in Rate	Percent Increase
Retirement	17.13%	18.44%	1.31%	8%
Hospitalization	\$5,869	\$6,104	\$235	4%

Textbook Restrictions

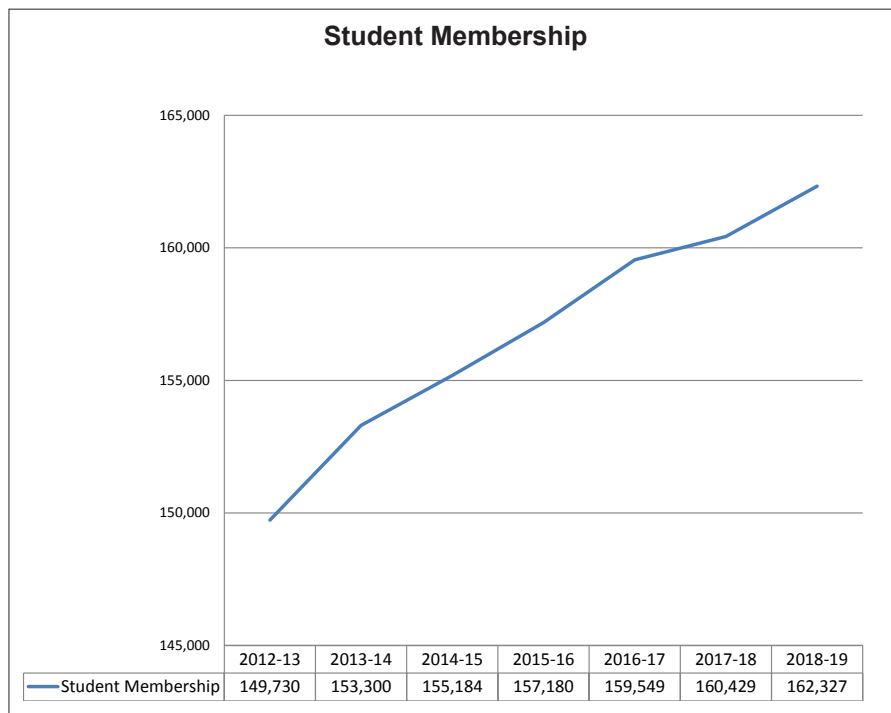
The state restriction for textbook dollars beginning in 2018-19 for professional development will significantly impact WCPSS by preventing the use of textbook dollars to invest in the development of teachers and other school leaders on new curriculum. The district will need funds to cover the staff development costs.

Membership Data

The Wake County Public School System is the largest school district in North Carolina and the 15th largest school district in the country. The projected number of students for 2018-19 is 162,327; including 73,920 elementary school students, 38,415 middle school students, and 49,992 high school students. School system and county staff, along with ITRE/ORED, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected
K - 5	71,454	72,883	72,742	73,195	74,572	73,953	73,920
6 - 8	34,739	35,713	36,319	35,926	35,922	36,616	38,415
9 - 12	43,537	44,704	46,123	48,059	49,055	49,860	49,992
Total	149,730	153,300	155,184	157,180	159,549	160,429	162,327

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2012-13	19,947	11,547
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	
Student Membership Projection By Grade	
K	11,683
1	11,989
2	12,157
3	12,463
4	12,876
5	12,752
6	12,918
7	12,972
8	12,525
9	13,072
10	12,907
11	12,262
12	11,751
	162,327

School Data

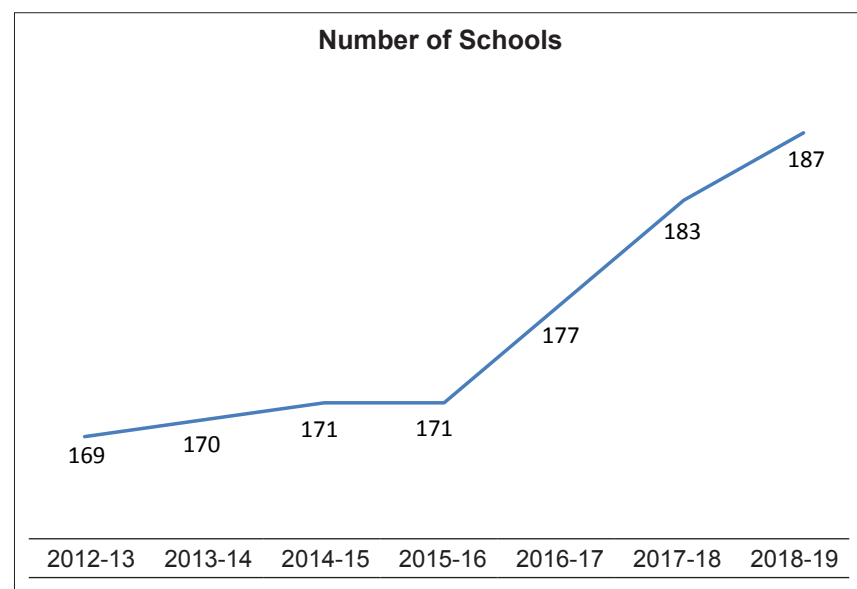
2018-19

New Schools (Traditional Calendars)	First Year Student Membership
Schools Opening in 2018-19	
Bryan Road Elementary	350
Buckhorn Creek Elementary	390
Apex Friendship Middle	770
South Garner High	1,500
Schools Opening in 2019-20	
Southeast Raleigh Elementary	340
Parkside Elementary	530
Alston Ridge Middle	758
Green Level High	1,051

Square Footage			
	Maintained	Custodial	Utilities
2017-18	24,049,132	24,154,587	24,112,653
Increase	728,889	728,889	728,889
Total	24,778,021	24,883,476	24,841,542

Acreage	
2017-18	4,896
Increase	75
Total	4,971

Number of Schools by Calendar	2017-18	Inc./ Dec.	2018-19
Traditional			
Elementary	74	2	76
Middle	25	1	26
High	25	1	26
K-8 Academy	1		1
Total	125	4	129
Single Track YR			
Elementary	9		9
Middle	2		2
Total	11	0	11
Multi-Track YR			
Elementary	27		27
Middle	9		9
Total	36	0	36
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Total	5	0	5
Early College Calendar			
High	4		4
Leadership Academies	2		2
Total	6	0	6
Total	183	4	187



Number of Schools by Grade	
Elementary	114
Middle	39
High	31
K-8 Academy	1
6-12 Leadership Academy	2
Total	187

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2016-17 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 2014-15 was the U.S. Census Bureau which used fall 2014 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 108 and 107 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) 2016-17

School System	Final Average Daily Membership	Rank out of 115 Districts	State		Federal		Local		Total	
			PPE	Rank	PPE	Rank	PPE	Rank	PPE	Rank
WCPSS	158,394	1	\$ 5,555	108	\$ 453	107	\$ 2,442	22	\$ 8,450	85
Charlotte-Mecklenburg	146,571	2	\$ 5,459	110	\$ 581	85	\$ 2,374	25	\$ 8,414	87
Guilford	71,396	3	\$ 5,684	104	\$ 671	57	\$ 2,840	12	\$ 9,194	52
Forsyth	54,192	4	\$ 5,799	94	\$ 712	49	\$ 2,274	28	\$ 8,784	68
Cumberland	49,928	5	\$ 5,647	107	\$ 706	51	\$ 1,626	77	\$ 7,979	108
State	1,428,051		\$ 5,952		\$ 617		\$ 2,117		\$ 8,686	
WCPSS Compared to the State	11.1%		\$ (397)		\$ (164)		\$ 325		\$ (236)	

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

Per pupil spending as of 2014-15 is the most recent data available for national comparisons. The national average for per pupil spending in 2014-15 was \$13,246. The average per pupil spending in North Carolina that same year was \$8,974. WCPSS spent \$8,205 per student; 9 percent less than the state average, and 38 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2014-15

School System	City	2014-15 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	154,434	\$ 15,152
Prince George's	Upper Marlboro, MD	127,576	\$ 14,492
Fairfax	Fairfax, VA	185,541	\$ 13,752
Philadelphia	Philadelphia, PA	134,241	\$ 10,874
San Diego	San Diego, CA	129,779	\$ 10,297
Shelby	Memphis, TN	115,810	\$ 10,057
Dallas	Dallas, TX	160,253	\$ 9,514
Gwinnett County	Lawrenceville, GA	173,246	\$ 9,193
Charlotte-Mecklenburg	Charlotte, NC	145,636	\$ 8,660
Duval County	Jacksonville, FL	128,685	\$ 8,657
Wake County	Cary, NC	155,820	\$ 8,205

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

County Appropriation

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

Decrease in revenues supporting local expenditures (pages 42-45)

Tuition and Fees	\$ (349,321)
Child Nutrition	616,840
Local Unrestricted Revenues	(265,203)
Local Restricted Revenues	(590,995)
Transfer from Special Funds of Individual Schools	(605,996)
	<u>\$ (1,194,675)</u>

Decreases in fund balance appropriated for the local budget (page 45)

Beginning appropriated fund balance	\$ (7,940,355)
Mid-year appropriations of fund balance for one-time costs	(15,158,285)
	<u>\$ (23,098,640)</u>

Changes in local expenditures (page 14)

Growth	\$ 10,932,799
Program Continuity	11,324,678
Inflation	1,508,547
Legislative Impact	19,487,581
Removal of Prior Year One-time Costs	(16,375,382)
Program Reduction, Elimination, or Savings	(2,781,807)
Strategic Plan Drivers	(1,416)
New or Expanding Program	11,127,236
Changes to Grants, Donations, and Fees	286,373
Grants, Donations, and Fees Ending	(866,501)
	<u>\$ 34,642,108</u>

Equals change in county appropriation (pages 6 and 42)	<u><u>\$ 58,935,423</u></u>
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Budget Changes by Category

This table provides a summary of changes by category. The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2018-19.

	State Sources	Local Sources	Federal Sources	Total
2017-18 BUDGET	\$ 931,228,070	\$ 1,176,810,588	\$ 130,779,450	\$ 2,238,818,108
GROWTH New schools and increase in student membership	\$ 10,297,828	\$ 10,932,799	\$ 447,183	\$ 21,677,810
PROGRAM CONTINUITY Continue providing the same level of service from prior year	\$ 719	\$ 11,324,678	\$ (8,606,360)	\$ 2,719,037
INFLATION Increase costs due to higher rates	\$ -	\$ 1,508,547	\$ -	\$ 1,508,547
LEGISLATIVE IMPACT Budget changes required due to requirements approved or anticipated to be approved by the General Assembly	\$ 32,512,776	\$ 19,487,581	\$ -	\$ 52,000,357
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	\$ (496,957)	\$ (16,375,382)	\$ -	\$ (16,872,339)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS Savings due to changes in program	\$ (76,099)	\$ (2,781,807)	\$ (280,854)	\$ (3,138,760)
STRATEGIC PLAN DRIVERS Strategic plan initiative funding	\$ -	\$ (1,416)	\$ 424,326	\$ 422,910
NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year	\$ 626,886	\$ 11,127,236	\$ -	\$ 11,754,122
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	\$ 1,674	\$ 286,373	\$ 3,981,865	\$ 4,269,912
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	\$ (79,731)	\$ (866,501)	\$ (2,655,008)	\$ (3,601,240)
OPERATING BUDGET CHANGES	\$ 42,787,096	\$ 34,642,108	\$ (6,688,848)	\$ 70,740,356
CAPITAL BUILDING PROGRAM Changes to carryforward balances and building program resolutions	\$ -	\$ 49,444,187	\$ -	\$ 49,444,187
2018-19 PROPOSED BUDGET	\$ 974,015,166	\$ 1,260,896,883	\$ 124,090,602	\$ 2,359,002,651

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
GROWTH					
SCHOOLS					
Teachers - Regular Classroom	63	\$ 4,578,642	\$ 2,885,808	\$ -	\$ 7,464,450
Teaching Assistants - Regular Classroom	64	(453,644)	423,270	-	(30,374)
Instructional Supplies	65	47,219	179,703	-	226,922
New Schools and Facility Changes	66	3,647,487	5,966,385	-	9,613,872
New Schools - Early Hires and Professional Learning	73	18,617	(73,094)	-	(54,477)
Textbooks State Funds	74	50,917	-	-	50,917
ACADEMICS					
Academically/Intellectually Gifted (AIG) Teachers	75	-	84,299	-	84,299
Career and Technical Education (CTE) Program Support	76	(1,551,075)	-	-	(1,551,075)
K-8 Intervention Teacher	77	51,496	8,122	-	59,618
Limited English Proficiency (LEP) Months of Employment (MOE)	78	1,417,238	(871,351)	-	545,887
Middle School Academics Teachers	79	-	308,131	-	308,131
SPECIAL EDUCATION					
Audiologists	80	200,289	33,263	-	233,552
Occupational Therapists	81	617,776	6,911	-	624,687
Special Education Teachers and Teaching Assistants	83	1,835,083	595,860	-	2,430,943
Speech-Language Pathologists	85	47,895	8,036	-	55,931
STUDENT SERVICES					
Advanced Placement (AP) Registration	86	-	10,000	-	10,000
Financial Aid Advisory Program	87	-	18,696	-	18,696
Parent Teacher Resource Coordinator - Project Enlightenment	88	-	14,381	-	14,381
Preschool Special Education Teachers and Teaching Assistants	89	699,107	140,468	447,183	1,286,758
School Counselors	91	304,073	298,847	-	602,920
School Psychologist	93	-	89,636	-	89,636
CHIEF OF STAFF AND STRATEGIC PLANNING					
Academically/Intellectually Gifted (AIG) CogAT/IOWA Assessment Scanning	94	-	45,829	-	45,829
COMMUNICATIONS					
Schoolwires DBA Blackboard Content Management System	95	-	9,350	-	9,350
ADMINISTRATIVE SERVICES					
Risk Management and Safety	96	-	232,795	-	232,795

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
TECHNOLOGY					
School Connectivity	97	\$ 20,750	\$ -	\$ -	\$ 20,750
School Technology Fund	98	(1,802,443)	-	-	(1,802,443)
TRANSPORTATION					
Bus Drivers	99	568,401	12,994	-	581,395
Exceptional Children (EC) Operations	100	-	504,460	-	504,460
GROWTH TOTAL		\$ 10,297,828	\$ 10,932,799	\$ 447,183	\$ 21,677,810

PROGRAM CONTINUITY

SYSTEMWIDE

Assistant Principal Formula Change for Middle Schools	101	\$ -	\$ 3,145,197	\$ -	\$ 3,145,197
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SPECIAL EDUCATION

Contract Services Previously Funded by the Medicaid Direct Services Reimbursement Program	102	-	2,610,471	(2,610,471)	-
Positions Previously Funded by the IDEA - Early Intervening Services (EIS) Grant	103	719	2,191	(384,945)	(382,035)
Positions Previously Funded by the IDEA Title VI-B Handicapped Grant	104	-	5,466,819	(5,610,944)	(144,125)

HUMAN RESOURCES

Local Alternative Teacher Preparation (LATP) Participant Fees	105	-	100,000	-	100,000
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PROGRAM CONTINUITY TOTAL **\$ 719** **\$ 11,324,678** **\$ (8,606,360)** **\$ 2,719,037**

INFLATION

FACILITIES

Facilities Modular Leases	106	\$ -	\$ 119,538	\$ -	\$ 119,538
Real Estate Leases	107	-	385,789	-	385,789
Real Estate Leases: Crossroads I and II	108	-	88,220	-	88,220
Utility Rate Increase	109	-	915,000	-	915,000

INFLATION TOTAL **\$ -** **\$ 1,508,547** **\$ -** **\$ 1,508,547**

LEGISLATIVE IMPACT

SYSTEMWIDE

Charter Schools	110	\$ -	\$ 5,500,000	\$ -	\$ 5,500,000
Class Size Phase-In	111	4,787,443	1,142,612	-	5,930,055
Employer Matching Rate Increases	112	11,425,399	3,408,202	-	14,833,601
Principal Held Harmless Provision	113	-	326,577	-	326,577
Salary Increase - Certified Personnel	114	12,166,663	1,012,115	-	13,178,778
Salary Increase - Certified Personnel Supplement	115	-	2,499,175	-	2,499,175

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
Salary Increase - Non-Certified Personnel	116	\$ 4,938,031	\$ 2,177,585	\$ -	\$ 7,115,616
Salary Increase - School-Based Administrators	117	736,808	374,450	-	1,111,258
State Reduction - Budget Flexibility Changes	118	-	-	-	-
State Reduction - Central Office Administration	119	(140,117)	140,117	-	-
State Reduction - Cooperative Innovative High Schools (CIHS)	120	(120,000)	(145)	-	(120,145)
State Reduction - Textbooks State Funds One-Time Allotment	121	(1,281,451)	-	-	(1,281,451)
Teachers - Regular Classroom - Mid-Year Class Size Allotments	122		2,906,893		2,906,893
LEGISLATIVE IMPACT TOTAL		\$ 32,512,776	\$ 19,487,581	\$ -	\$ 52,000,357
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2017-18	123	\$ (496,957)	\$(16,375,382)	\$ -	\$(16,872,339)
REMOVAL OF PRIOR YEAR ONE-TIME COSTS TOTAL		\$ (496,957)	\$(16,375,382)	\$ -	\$(16,872,339)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS					
SCHOOLS					
Clerical Support Formula Change	125	\$ -	\$(421,559)	\$ -	\$(421,559)
Teachers - Regular Classroom Formula Change for High Schools	126	-	(2,092,962)	-	(2,092,962)
ACADEMICS					
Positive Behavior Instructional Support (PBIS) Position Reduction	127	(76,099)	(171,934)	(280,854)	(528,887)
TECHNOLOGY					
E-Rate	128	-	(95,352)	-	(95,352)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS TOTAL		\$ (76,099)	\$ (2,781,807)	\$ (280,854)	\$ (3,138,760)
STRATEGIC PLAN DRIVERS					
AREA SUPERINTENDENT					
Wallace Grant	129	\$ -	\$ -	\$ -	\$ -
ACADEMICS					
4Cs Student Self Assessment	130	-	-	-	-
Curriculum and Professional Development	131	-	-	-	-
Family Engagement	132	-	-	-	-
Instructional Leadership Team - Instructional Practice Guide	133	-	-	222,150	222,150

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
Connections School Carl Sandburg Program	134	\$ -	\$ -	\$ -	\$ -
Expansion of Social Emotional Foundations for Early Learning (SEFEL)	135	-	(1,416)	-	(1,416)
Trauma Informed Schools - Community Resiliency Model (CRM) Trainer	136	-	-	-	-
CHIEF OF STAFF AND STRATEGIC PLANNING					
Performance Tasks	137	-	-	85,009	85,009
COMMUNICATIONS					
Community Engagement	138	-	-	-	-
Customer Service	139	-	-	-	-
HUMAN RESOURCES					
Beginning Board Certification	140	-	-	45,000	45,000
Future Teachers Program	141	-	-	72,167	72,167
New School Administrator Academy and Administrative Intern Institute	143	-	-	-	-
Personnel to Support Human Capital Strategic Plan Initiatives	144	-	-	-	-
TECHNOLOGY					
Digital Portfolios	145	-	-	-	-
STRATEGIC PLAN DRIVERS TOTAL		\$ -	\$ (1,416)	\$ 424,326	\$ 422,910

NEW OR EXPANDING PROGRAM

ACADEMICS					
Academically/Intellectually Gifted (AIG) Services	146	\$ -	\$ 3,058,733	\$ -	\$ 3,058,733
Standard Treatment Protocol	148	250,000	-	-	250,000
STUDENT SERVICES					
Positive Parenting Program (Triple P) Parent Counselor Educator	149	-	85,640	-	85,640
School Support for Social Emotional Learning	150	-	5,000,000	-	5,000,000
HUMAN RESOURCES					
Employee Engagement and Years of Service Recognition Program	151	-	41,500	-	41,500
Extra Duty Salary Increase	152	-	1,386,990	-	1,386,990
Local Alternative Teacher Preparation (LATP) Program	153	-	77,261	-	77,261
Teaching Assistant (TA) to Teacher Recruitment Program	154	-	45,900	-	45,900
TECHNOLOGY					
Expansion of Online Registration and Forms	155	-	354,580	-	354,580
Oracle Cloud Contract	156	-	349,015	-	349,015

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
TRANSPORTATION					
CDL Physical Examinations	157	\$ -	\$ 32,725	\$ -	\$ 32,725
Seon Camera System	158	-	7,380	-	7,380
Student ID System	159	-	288,000	-	288,000
Transportation District Offices	160	376,886	399,512	-	776,398
NEW OR EXPANDING PROGRAM TOTAL		\$ 626,886	\$ 11,127,236	\$ -	\$ 11,754,122
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers	161	\$ -	\$ (18,660)	\$ -	\$ (18,660)
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	162	-	(8,829)	-	(8,829)
Digital Promise Grant	163	-	(65,256)	-	(65,256)
ACADEMIC ADVANCEMENT					
Title II - Improving Teacher Quality	164	-	-	(234,902)	(234,902)
AREA SUPERINTENDENT					
Wallace Foundation Grant	165	-	335,560	-	335,560
ACADEMICS					
CIU Confucius Classroom	166	-	(43,450)	-	(43,450)
ESEA Title I - Basic Program	167	-	-	3,002,817	3,002,817
John Rex Endowment Wake Up and Read	168	-	(7,820)	-	(7,820)
MSAP Cornerstone 2017	169	-	-	423,896	423,896
Title III - Language Acquisition	170	-	-	9,339	9,339
Title III - Language Acquisition - Significant Increase	171	-	-	(12,061)	(12,061)
Triangle Community Foundation	172	-	(45,321)	-	(45,321)
United Way Changing Generations/ Pathways to Progress	173	-	(6,181)	-	(6,181)
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	174	-	-	(321,336)	(321,336)
IDEA - Early Intervening Services	175	-	-	147,300	147,300
IDEA - State Improvement Grant	176	-	-	(827)	(827)
IDEA - Targeted Assistance for Preschool Federal Grant	177	-	-	(20,643)	(20,643)
IDEA Title VI-B Handicapped	178	-	-	805,180	805,180
IDEA Title VI-B - Pre-School Handicapped	179	-	-	(63,080)	(63,080)
IDEA VI-B Special Needs Targeted Assistance	180	-	-	(990)	(990)
Medicaid Direct Services Reimbursement Program	181	-	-	(31,516)	(31,516)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
John Rex Endowment Positive Parenting Expansion	182	\$ -	\$ 30,346	\$ -	\$ 30,346
John Rex Endowment SEFEL Expansion Grant	183	-	109,602	-	109,602
McKinney-Vento Homeless Assistance	184	-	-	(24,807)	(24,807)
Medicaid Administrative Outreach Program	185	-	-	(85,352)	(85,352)
NC Pre-K	186	-	76,908	-	76,908
Parents as Teachers - Smart Start	187	-	9,621	-	9,621
Project Enlightenment - Self Support	188	-	(45,957)	-	(45,957)
Smart Start Triple P	189	-	1,213	-	1,213
Transition - Smart Start	190	-	513	-	513
COMMUNICATIONS					
Community Schools	191	-	(44,460)	-	(44,460)
ADMINISTRATIVE SERVICES					
Print Shop	192	-	(10,000)	-	(10,000)
CHILD NUTRITION					
Child Nutrition Services	193	1,674	(33,109)	388,847	357,412
FACILITIES					
Property Rental	194	-	37,721	-	37,721
HUMAN RESOURCES					
Positions on Loan	195	-	(3,256)	-	(3,256)
Principal/Teacher of the Year	196	-	17,188	-	17,188
CHANGES TO GRANTS, DONATIONS, AND FEES TOTAL		\$ 1,674	\$ 286,373	\$ 3,981,865	\$ 4,269,912
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	197	\$ -	\$ (96,970)	\$ -	\$ (96,970)
SCHOOLS					
AASL Beyond Words	197	-	(15,000)	-	(15,000)
Cary Chamber of Commerce Entrepreneurial Challenge	197	-	(110,000)	-	(110,000)
Coding and Mobile Application Grant	197	(31,081)	-	-	(31,081)
Confucius Institute	197	-	(12,987)	-	(12,987)
Proto Labs Grant	197	-	(10,875)	-	(10,875)
State Farm Celebrate My Drive	197	-	(19,881)	-	(19,881)
Verizon Project Lead the Way	197	-	(19,157)	-	(19,157)
ACADEMIC ADVANCEMENT					
ESEA Title I - School Improvement	197	-	-	(29,666)	(29,666)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ACADEMICS					
Burroughs Wellcome Fund	197	\$ -	\$ (17,700)	\$ -	\$ (17,700)
Burroughs Wellcome Science Enrichment STEM Wise	197	-	(56,618)	-	(56,618)
Dell EiE District Scholarship	197	-	(11,025)	-	(11,025)
Duke Energy Foundation	197	-	(20,422)	-	(20,422)
Duke/Project Bright IDEA 3	197	-	(198,009)	-	(198,009)
Magnet School	197	-	-	(2,424,790)	(2,424,790)
National Science Foundation Math and Science Partnership	197	-	-	(176,084)	(176,084)
Project Lead the Way Launch Program	197	-	(4,887)	-	(4,887)
State Farm - Language ! Live	197	-	(7,000)	-	(7,000)
STUDENT SERVICES					
Elementary and Secondary School Counseling (ESSC) Achieve Success	197	-	-	(24,468)	(24,468)
John Rex Endowment	197	-	(149,576)	-	(149,576)
John Rex Endowment - Social Emotional Foundations for Early Learning (SEFEL)	197	-	(19,822)	-	(19,822)
Spotlight on Students	197	-	(2,602)	-	(2,602)
United Way Social Innovation Challenge	197	-	(6)	-	(6)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Assessment Inventory National Network	197	-	(5,000)	-	(5,000)
Helping Hands	197	-	(5,308)	-	(5,308)
Laura and John Arnold Foundation	197	-	(54,915)	-	(54,915)
NC Large District Superintendents' Consortium (NCLDSC)	197	-	(19,440)	-	(19,440)
TECHNOLOGY					
Digital Learning	197	(48,650)	-	-	(48,650)
Institute of Museum and Library Sciences	197	-	(9,301)	-	(9,301)
GRANTS, DONATIONS, AND FEES ENDING TOTAL		\$ (79,731)	\$ (866,501)	\$ (2,655,008)	\$ (3,601,240)
OPERATING BUDGET ADJUSTMENTS		\$ 42,787,096	\$ 34,642,108	\$ (6,688,848)	\$ 70,740,356
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	198	\$ -	\$ 49,444,187	\$ -	\$ 49,444,187
CAPITAL BUILDING PROGRAM TOTAL		\$ -	\$ 49,444,187	\$ -	\$ 49,444,187
TOTAL BUDGET ADJUSTMENTS		\$ 42,787,096	\$ 84,086,295	\$ (6,688,848)	\$ 120,184,543

Notes



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.



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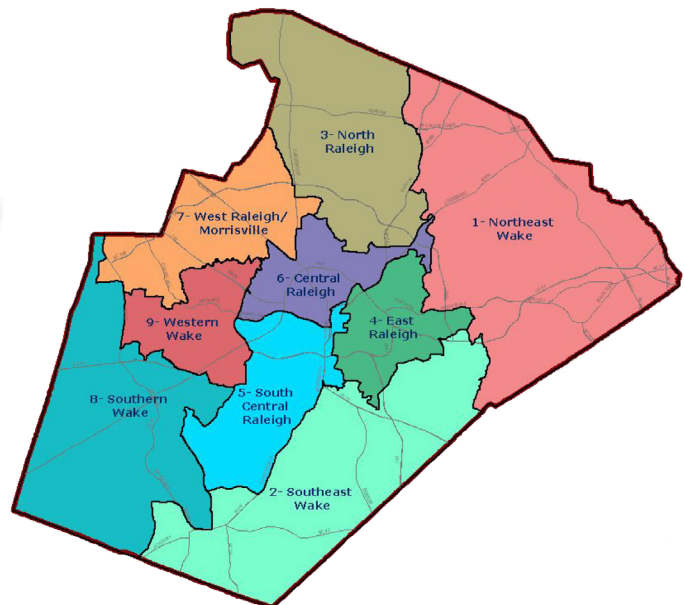


Lindsay Mahaffey
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Bill Fletcher
District 9
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Board of Education District Map



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

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.

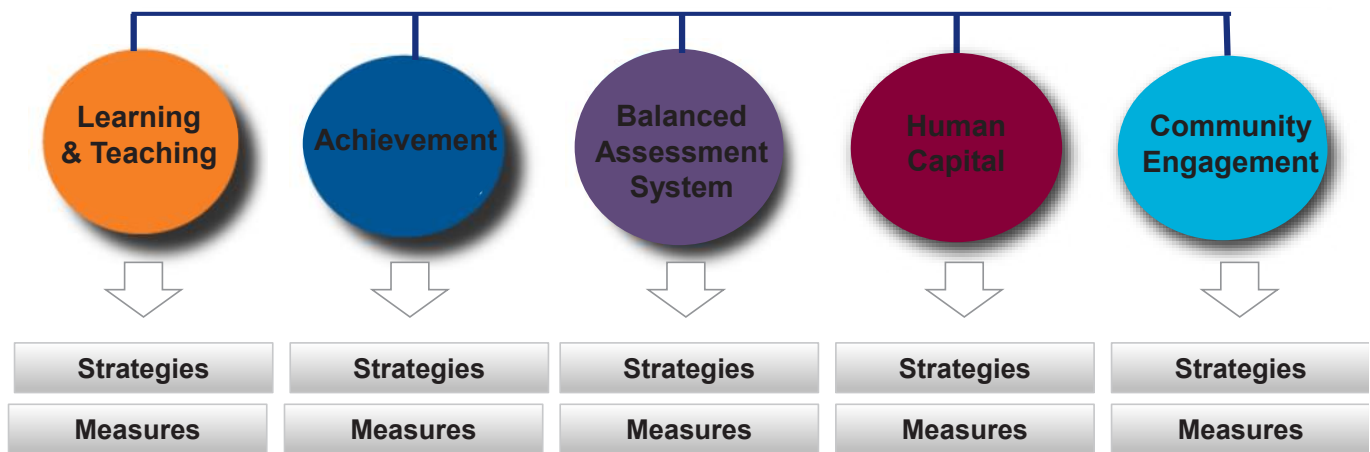
MISSION

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.

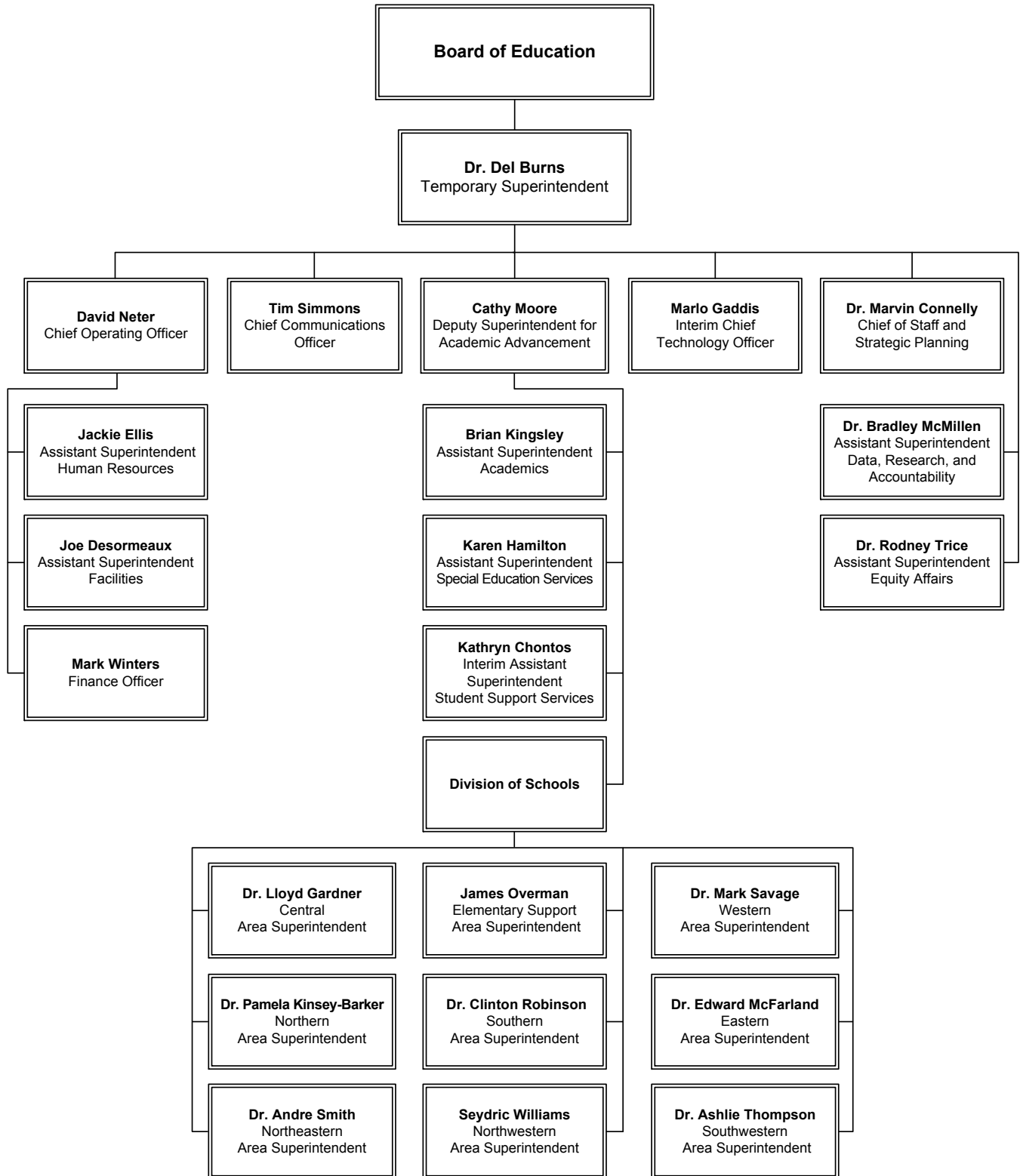
Board's Strategic Plan

CORE BELIEFS

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

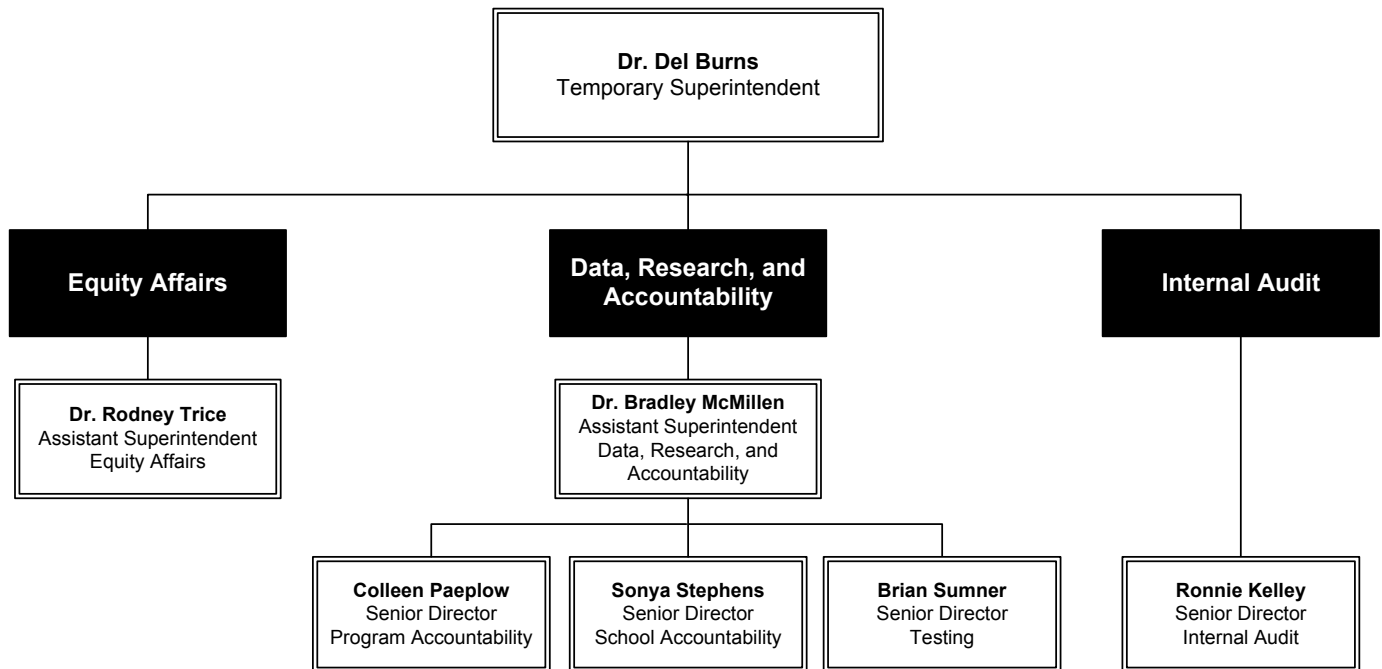
Organization Charts

BOARD OF EDUCATION

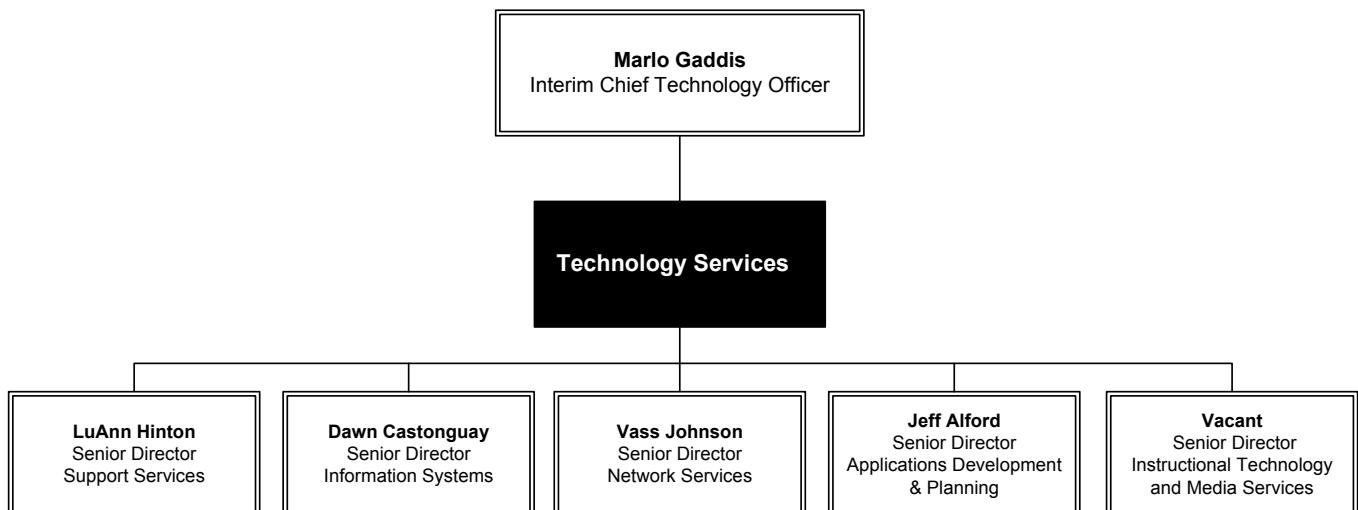


Organization Charts

SUPERINTENDENT'S OFFICE

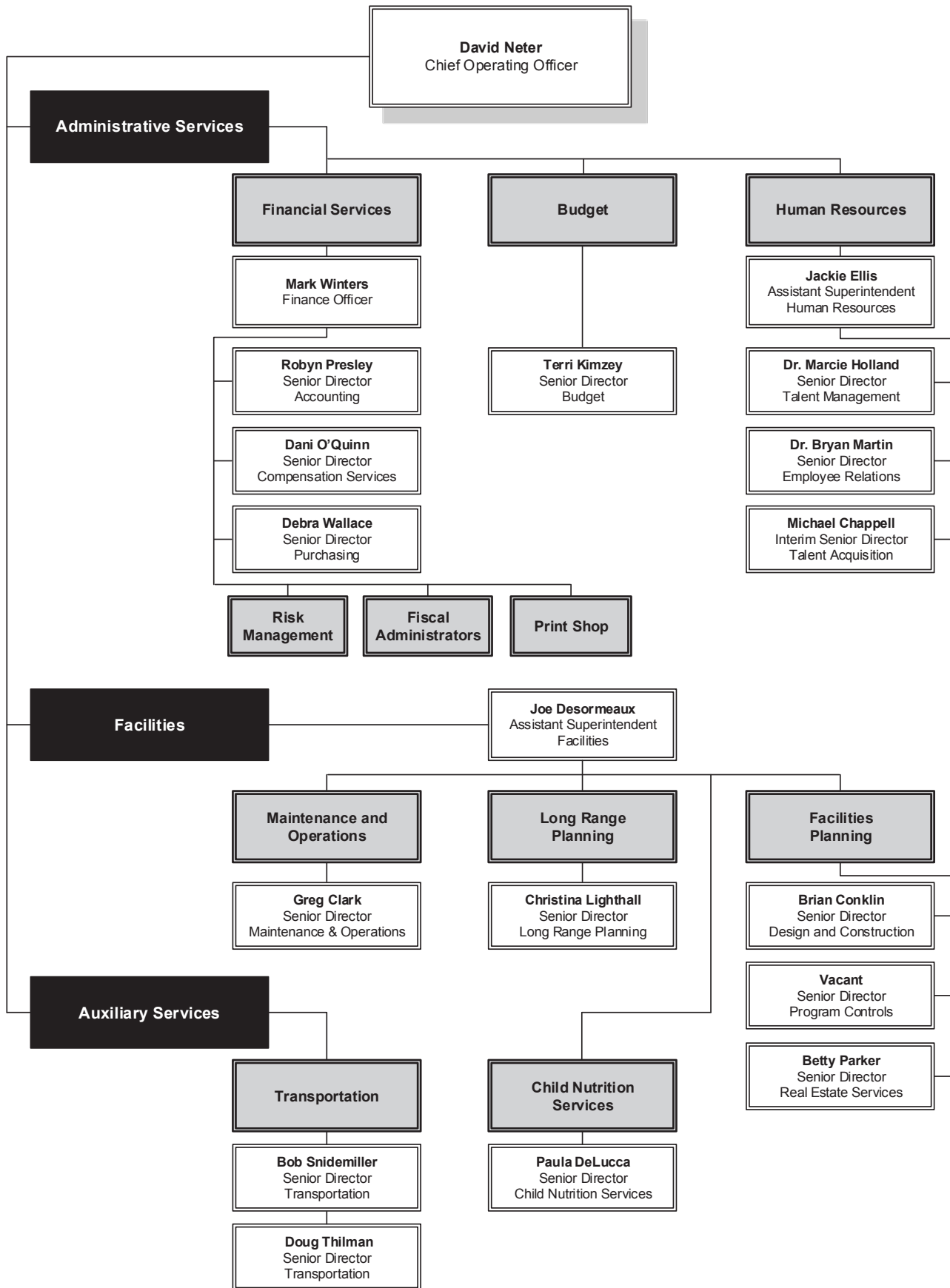


TECHNOLOGY SERVICES



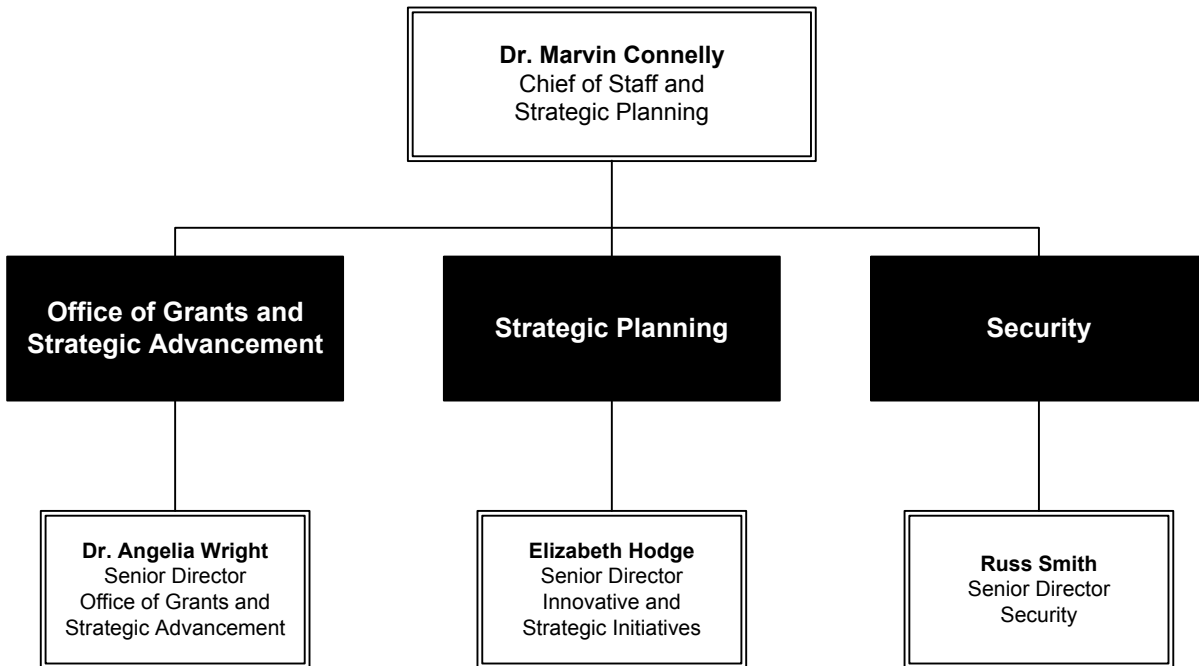
Organization Charts

OPERATIONS SUPPORT

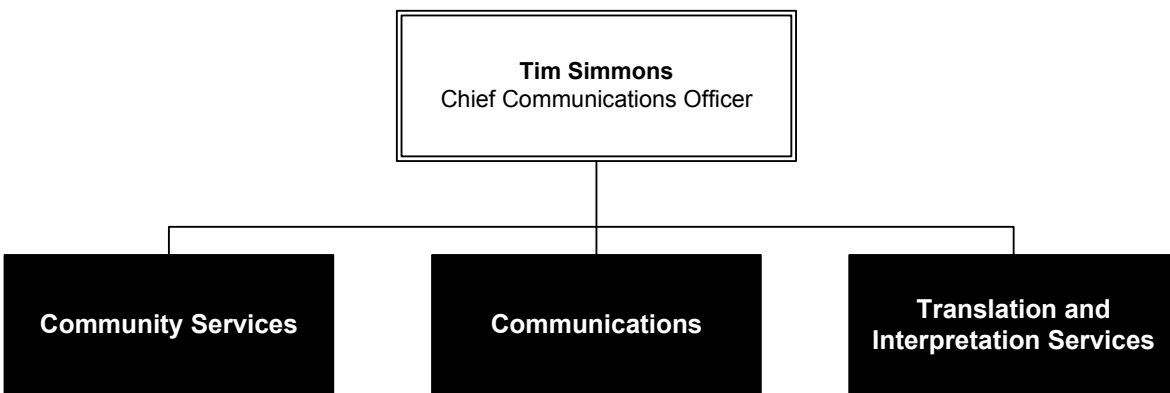


Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

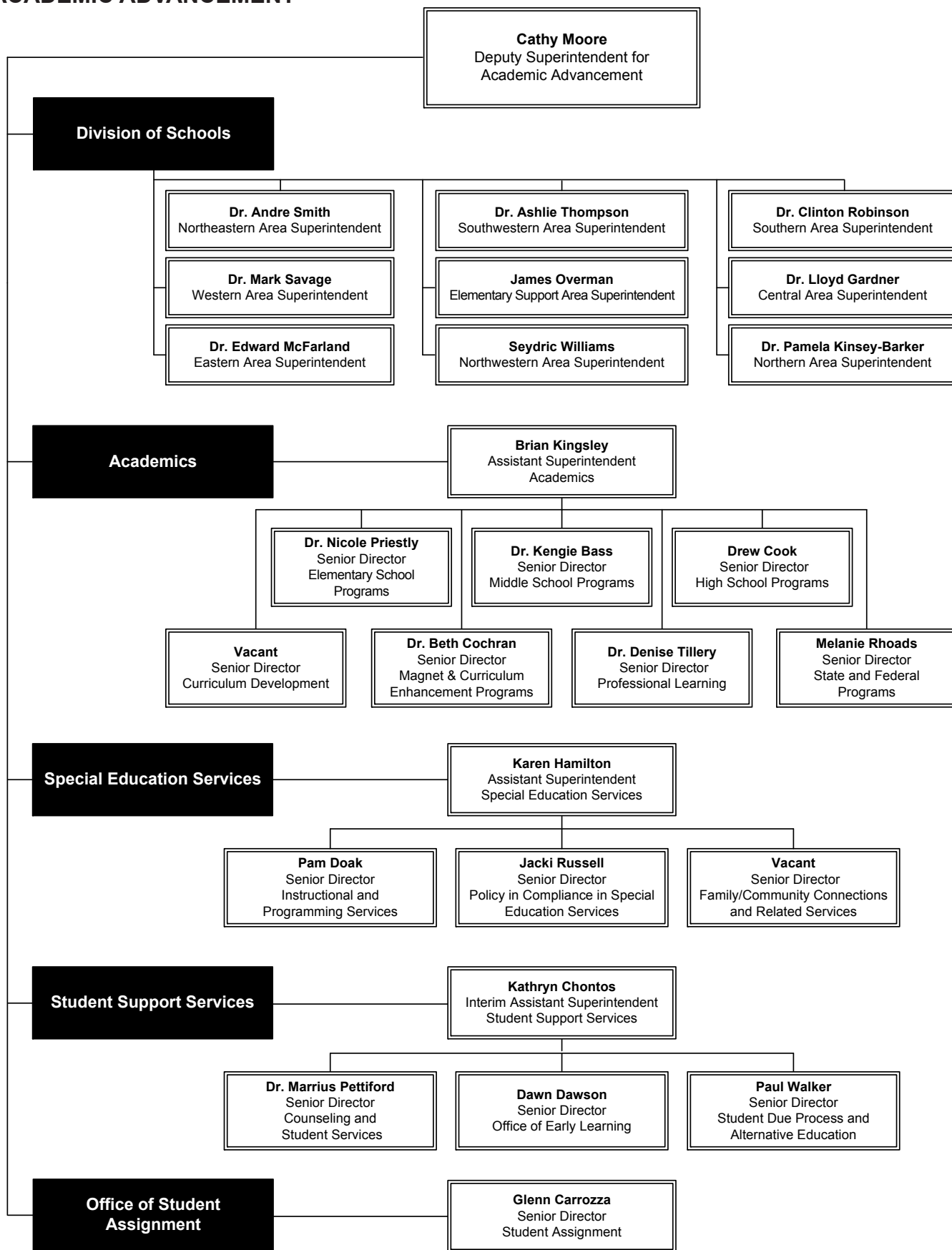


COMMUNICATIONS



Organization Charts

ACADEMIC ADVANCEMENT



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

The following list of state statutes pertains to the school budget and fiscal control financial policies enacted by the State of North Carolina. This information can be found in detail at <http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=115c>.

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

I. Budget Transfers and Amendments: Budget transfers or amendments to the budget resolution, when deemed necessary by 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 on the budget resolution.

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2016. 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 28 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

WCPSS has undertaken comprehensive efforts in continuing to expand fiscal accountability. The chief operating officer has an MBA and more than 20 years of for-profit business experience. The chief operating 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 operating 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 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 operating officer, and finance officer review Internal Audit reports on a monthly basis to confirm findings are not extraordinary.

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

NC 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 <http://www.dpi.state.nc.us/fbs/finance/reporting/coa2017>.

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 state chart defines the first four components of the budget code (Fund, Purpose, Program, and Object), and the Wake County Public School System (WCPSS) defines the last three components (Level, Cost Center, and Future Use).

EXPENDITURE APPROVALS

There is one cost center for every school and for each Leadership Team member. 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 operating officer is the budget manager. Thus, a budget manager is accountable for the proper expenditure of funds for every expenditure appropriation in the budget.

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

The chief operating officer, finance officer, and senior director of budget meet with the deputy superintendent and 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 re-purposing of funding within each area for the current fiscal year.
- Discuss actions taken to manage funding changes since the Adopted Budget.
- Discuss processes that are in place for leadership within each division to review budget, encumbrance, and/or expenditure information on a regular basis between reviews.
- Review all budgets within each area.
- Review funding requests submitted for the upcoming fiscal year.
- Discuss internal controls and risks.
- Receive input on financial and staffing issues.
- Discuss current state of the economy.

Fund Balance

Fund Balance is excess revenues over 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 fund-raising 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 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 required. Any changes or removal of specific purpose requires 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 – the 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, 2017, was \$9,899,217, which aligns with board policy.

Fund Balance

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.

	2016-17	2017-18	2018-19
CURRENT EXPENSE			
Appropriated July 1	\$ 10,400,000	\$ 12,840,355	\$ 4,900,000
Additional Appropriations	13,249,925	13,333,225	
Current Expense Appropriated Fund Balance	\$ 23,649,925	\$ 26,173,580	\$ 4,900,000
<i>Unassigned Current Expense Fund Balance</i>	\$ 9,899,217		
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	872,812	1,825,060	
Capital Outlay Appropriated Fund Balance	\$ 872,812	\$ 1,825,060	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 779,049		
TOTAL			
Appropriated July 1	\$ 10,400,000	\$ 12,840,355	\$ 4,900,000
Additional Appropriations	14,122,737	15,158,285	
TOTAL APPROPRIATED	\$ 24,522,737	\$ 27,998,640	\$ 4,900,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 10,678,266		
TOTAL			
County Appropriation	\$ 409,911,000	\$ 430,911,000	\$ 489,846,423
Percent Increase	6%	5%	14%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	2%		



FINANCIAL

FINANCIAL

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 447,190,752	\$ 469,270,432	\$ 22,079,680	
Instructional Support Personnel - Certified	55,005,104	56,968,727	1,963,623	
Career Technical Education - Months of Employment	42,770,087	46,287,433	3,517,346	
School Building Administration	30,245,051	32,010,658	1,765,607	
Subtotal Position Allotments	\$ 575,210,994	\$ 604,537,250	\$ 29,326,256	5%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 54,088,885	\$ 53,502,038	\$ (586,847)	
Teaching Assistants	32,646,799	33,763,453	1,116,654	
Central Office Administration	3,035,712	3,014,650	(21,062)	
Classroom Materials/Instructional Supplies and Equipment	-	47,219	47,219	
Subtotal Dollar Allotments	\$ 89,771,396	\$ 90,327,360	\$ 555,964	1%
Categorical Allotments				
Children with Special Needs	\$ 87,496,618	\$ 94,088,773	\$ 6,592,155	
Transportation of Pupils	59,692,138	64,038,657	4,346,519	
At-Risk Student Services/Alternative Programs and Schools	24,078,464	25,123,703	1,045,239	
Limited English Proficiency	8,858,427	10,562,014	1,703,587	
Academically/Intellectually Gifted	8,520,966	8,850,617	329,651	
Test Result Bonus	3,865,093	3,756,077	(109,016)	
School Connectivity	3,560,914	3,581,664	20,750	
Driver Training	3,109,287	3,110,612	1,325	
School Technology Fund	4,579,576	2,777,133	(1,802,443)	
Career Technical Education Program Support	3,598,168	2,053,362	(1,544,806)	
Children with Special Needs - Developmental Day and Community Residential	1,887,439	1,894,829	7,390	
Summer Reading Camps	1,561,196	1,584,452	23,256	
Cooperative Innovative High Schools	1,200,000	1,080,000	(120,000)	
Assistant Principal Intern Full-Time MSA Student	793,494	793,494	-	
Third Grade Reading Teacher Bonus 2017-18	770,658	770,658	-	
Disadvantaged Student Supplemental Funding	-	250,000	250,000	
Behavioral Support	238,808	246,401	7,593	
Early Grade Reading Proficiency	242,400	242,400	-	
Assistant Principal Intern	70,532	70,532	-	
Digital Learning	48,650	-	(48,650)	
Coding and Mobile Application Grant	31,081	-	(31,081)	
Subtotal Categorical Allotments	\$ 214,203,909	\$ 224,875,378	\$ 10,671,469	5%

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools	\$ 38,457,797	\$ 38,498,302	\$ 40,505	
Non-Contributory Employee Benefits	9,000,000	9,418,194	418,194	
Veteran Teacher Retention Bonus	531,788	531,788	-	
NBPTS Educational Leave	32,208	32,208	-	
Bonus for Highly Qualified NC Teaching Grad	7,375	7,452	77	
Dollars for Certified Personnel Conversions	3,488,081	-	(3,488,081)	
Subtotal Unallotted	\$ 51,517,249	\$ 48,487,944	\$ (3,029,305)	(6%)
Subtotal State Public School Fund	\$ 930,703,548	\$ 968,227,932	\$ 37,524,384	4%
Other State Allocations for Current Operations				
State Textbook Account	\$ 3,142	\$ 5,652,122	\$ 5,648,980	
Professional Leave Paid by Outside Agencies	12,000	12,000	-	
Subtotal Other State Allocations for Current Operations	\$ 15,142	\$ 5,664,122	\$ 5,648,980	>100%
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 387,942	\$ -	\$ (387,942)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 387,942	\$ -	\$ (387,942)	(100%)
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 121,438	\$ 123,112	\$ 1,674	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 121,438	\$ 123,112	\$ 1,674	1%
TOTAL - STATE SOURCES	\$ 931,228,070	\$ 974,015,166	\$ 42,787,096	5%
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 428,820,317	\$ 488,795,100	\$ 59,974,783	
County Funds for Crossroads Lease	899,014	909,362	10,348	
County Appropriation - Capital Improvements	1,191,669	141,961	(1,049,708)	
TOTAL - COUNTY APPROPRIATION	\$ 430,911,000	\$ 489,846,423	\$ 58,935,423	14%

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
OTHER LOCAL SOURCES				
Tuition and Fees				
Before/After School Care	\$ 13,241,294	\$ 12,867,390	\$ (373,904)	
Community Schools	9,136,795	9,092,335	(44,460)	
Parking Fees	1,175,000	1,300,000	125,000	
Pre-School	452,064	452,064	-	
Summer Camp	359,940	359,940	-	
Project Enlightenment - Self-Support	188,900	142,943	(45,957)	
Summer School Tuition	110,260	110,260	-	
Print Shop	30,000	20,000	(10,000)	
Regular Tuition	15,000	15,000	-	
Subtotal Tuition and Fees	\$ 24,709,253	\$ 24,359,932	\$ (349,321)	(1%)
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 9,181,859	\$ 9,796,701	\$ 614,842	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	760,841	757,871	(2,970)	
Lunch Reduced	352,958	357,926	4,968	
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	-	
Subtotal Sales Revenues - Child Nutrition	\$ 17,960,658	\$ 18,577,498	\$ 616,840	3%
Unrestricted				
Fines and Forfeitures	\$ 3,900,000	\$ 3,700,000	\$ (200,000)	
Red Light Camera Fines	800,000	800,000	-	
E-Rate	919,752	824,400	(95,352)	
Rebates	175,000	275,000	100,000	
Interest Earned on Investments	815,000	815,000	-	
Property Rental	569,333	607,054	37,721	
Donations - Principal/Teacher of the Year	52,812	70,000	17,188	
Donations - General Operations	96,969	-	(96,969)	
Donations - State Farm Celebrate My Drive	19,881	-	(19,881)	
Donations - Helping Hands	5,308	-	(5,308)	
Donations - Spotlight on Students	2,602	-	(2,602)	
Subtotal Unrestricted	\$ 7,356,657	\$ 7,091,454	\$ (265,203)	(4%)

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
Restricted				
Indirect Cost	\$ 2,900,000	\$ 2,500,000	\$ (400,000)	
Indirect Cost - Food Service	2,400,000	2,400,000	-	
NC Pre-K	1,080,476	1,258,777	178,301	
Wallace Foundation Grant	449,400	784,960	335,560	
Parents as Teachers - Smart Start	553,168	562,789	9,621	
John Rex Endowment Positive Parenting Expansion	281,828	312,174	30,346	
Positions on Loan	250,000	246,744	(3,256)	
Cellular Lease	160,000	220,000	60,000	
Wake County Universal Breakfast Appropriation	150,000	200,000	50,000	
John Rex Endowment SEFEL Expansion Grant	74,758	184,360	109,602	
Disposition of School Fixed Assets	150,000	150,000	-	
Transition - Smart Start	114,755	115,268	513	
Smart Start Triple P	103,664	104,877	1,213	
Digital Promise Grant	158,603	93,347	(65,256)	
United Way Changing Generations/Pathways to Progress	79,674	73,493	(6,181)	
Triangle Community Foundation	100,500	55,179	(45,321)	
LATP Participant Fees	23,000	48,000	25,000	
Athens Library	46,323	46,323	-	
CIU Confucius Classroom	83,450	40,000	(43,450)	
Professional Leave Paid by Outside Agencies	30,000	30,000	-	
John Rex Endowment Wake Up and Read	33,910	26,090	(7,820)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	42,491	23,831	(18,660)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	26,146	17,317	(8,829)	
Duke/Project Bright IDEA 3	198,009	-	(198,009)	
John Rex Endowment	149,576	-	(149,576)	
Cary Chamber of Commerce Entrepreneurial Challenge	110,000	-	(110,000)	
Burroughs Wellcome Science Enrichment "STEM" Wise	56,618	-	(56,618)	
Laura and John Arnold Foundation	54,915	-	(54,915)	
Drivers Education Fleet Vehicles	50,638	-	(50,638)	
Duke Energy Foundation	20,422	-	(20,422)	
John Rex Endowment - Social Emotional Foundations for Early Learning	19,822	-	(19,822)	
NC Large District Superintendents' Consortium	19,440	-	(19,440)	
Verizon Project Lead the Way	19,157	-	(19,157)	
Burroughs Wellcome Fund	17,700	-	(17,700)	
AASL Beyond Words	15,000	-	(15,000)	

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
Confucius Institute	\$ 12,987	\$ -	\$ (12,987)	
Dell EiE District Scholarship	11,025	-	(11,025)	
Proto Labs Grant	10,875	-	(10,875)	
Institute of Museum and Library Sciences (IMLS)	9,301	-	(9,301)	
Beehive Collective	7,000	-	(7,000)	
Assessment Inventory National Network	5,000	-	(5,000)	
Project Lead the Way Launch Program	4,887	-	(4,887)	
United Way Social Innovation Challenge	6	-	(6)	
Subtotal Restricted	\$ 10,084,524	\$ 9,493,529	\$ (590,995)	(6%)
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 12,840,355	\$ 4,900,000	\$ (7,940,355)	
Textbooks and Digital Content Use	5,588,485	-	(5,588,485)	
Class Size Reserve	2,343,750	-	(2,343,750)	
Carryforward Purchase Orders	2,309,411	-	(2,309,411)	
Contract Transportation	1,463,000	-	(1,463,000)	
Activity Buses	1,200,000	-	(1,200,000)	
Property and General Liability Insurance Premiums and Deductibles	723,633	-	(723,633)	
Carryover Hurricane, Flood, and Fire Losses	500,000	-	(500,000)	
Salary Audit	378,311	-	(378,311)	
Municipal Collaboration Funds	191,577	-	(191,577)	
Magnet Special Projects	125,000	-	(125,000)	
Lift Equipped Vehicles for Special Needs Students	120,000	-	(120,000)	
Startup Dollars - New Schools	119,008	-	(119,008)	
Drivers Education Fleet Vehicles	74,480	-	(74,480)	
Preparing and Archiving Student Records	21,630	-	(21,630)	
Subtotal Special Revenue Services	\$ 27,998,640	\$ 4,900,000	\$ (23,098,640)	(82%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 605,996	\$ -	\$ (605,996)	
Subtotal Fund Transfers	\$ 605,996	\$ -	\$ (605,996)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 88,715,728	\$ 64,422,413	\$ (24,293,315)	(27%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 37,281,855	\$ 40,731,855	\$ 3,450,000	
IDEA Title VI-B Handicapped	29,002,348	24,196,584	(4,805,764)	
IDEA - Early Intervening Services	4,865,923	4,449,498	(416,425)	
Title II - Improving Teacher Quality	3,556,832	3,644,182	87,350	
Title III - Language Acquisition	2,444,178	2,453,517	9,339	

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
Career Technical Education - Program Improvement	1,628,132	1,628,132	-	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	678,486	678,486	-	
IDEA Title VI-B - Pre-School Handicapped	474,594	411,514	(63,080)	
Children with Disabilities - Risk Pool	645,843	324,507	(321,336)	
Title III - Language Acquisition - Significant Increase	293,565	281,504	(12,061)	
McKinney-Vento Homeless Assistance	99,807	75,000	(24,807)	
IDEA - Targeted Assistance for Preschool Federal Grant	91,693	71,050	(20,643)	
IDEA VI-B Special Needs Targeted Assistance	13,490	12,500	(990)	
IDEA - State Improvement Grant	7,827	7,000	(827)	
ESEA Title I - School Improvement	29,666	-	(29,666)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 81,114,239	\$ 78,965,329	\$ (2,148,910)	(3%)
Other Restricted Grants (Received directly)				
MSAP Cornerstone 2017	\$ 4,245,022	\$ 4,668,918	\$ 423,896	
Medicaid Direct Services Reimbursement Program	5,412,886	2,770,899	(2,641,987)	
Medicaid Administrative Outreach Program	1,105,352	1,020,000	(85,352)	
Indian Education Act	64,280	64,280	-	
Magnet School	2,424,790	-	(2,424,790)	
National Science Foundation Math and Science Partnership	176,084	-	(176,084)	
Elementary and Secondary School Counseling Achieve Success	24,468	-	(24,468)	
Subtotal Other Restricted Grants (Received directly)	\$ 13,452,882	\$ 8,524,097	\$ (4,928,785)	(37%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 35,111,698	\$ 35,500,545	\$ 388,847	
USDA Grants - Summer Feeding	630,000	630,000	-	
ROTC	450,000	450,000	-	
USDA Grants - Fresh Fruit and Vegetable	20,631	20,631	-	
Subtotal Other Revenues - Restricted Grants	\$ 36,212,329	\$ 36,601,176	\$ 388,847	1%
TOTAL - FEDERAL SOURCES	\$ 130,779,450	\$ 124,090,602	\$ (6,688,848)	(5%)
OPERATING BUDGET	\$ 1,581,634,248	\$ 1,652,374,604	\$ 70,740,356	4%
BUILDING PROGRAM	\$ 657,183,860	\$ 706,628,047	\$ 49,444,187	8%
TOTAL BUDGET	\$ 2,238,818,108	\$ 2,359,002,651	\$ 120,184,543	5%

Revenues

Source of Income	Budget 2017-18	Proposed Budget 2018-19	Increase/ Decrease	% Change
State Sources	\$ 931,228,070	\$ 974,015,166	\$ 42,787,096	5%
County Appropriation	430,911,000	489,846,423	58,935,423	14%
Other Local Sources	88,715,728	64,422,413	(24,293,315)	(27%)
Federal Sources	130,779,450	124,090,602	(6,688,848)	(5%)
Operating Budget	\$ 1,581,634,248	\$ 1,652,374,604	\$ 70,740,356	4%
Building Program	657,183,860	706,628,047	49,444,187	8%
Total Budget	\$ 2,238,818,108	\$ 2,359,002,651	\$ 120,184,543	5%

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19			Total	Increase/ Decrease	%
		State	Local	Federal			
SALARIES							
Central Services Administrator	\$ 25,087,052	\$ 2,362,783	\$ 22,264,502	\$ 997,745	\$ 25,625,030	\$ 537,978	
School-Based Administrator	33,744,412	26,821,040	7,615,357	-	34,436,397	691,985	
Administrative Personnel	\$ 58,831,464	\$ 29,183,823	\$ 29,879,859	\$ 997,745	\$ 60,061,427	\$ 1,229,963	2%
Teacher	\$ 493,650,385	\$ 464,627,418	\$ 31,884,373	\$ 18,424,706	\$ 514,936,497	\$ 21,286,112	
Instructional Personnel - Certified	\$ 493,650,385	\$ 464,627,418	\$ 31,884,373	\$ 18,424,706	\$ 514,936,497	\$ 21,286,112	4%
Instructional Support I - Regular Pay Scale	\$ 49,930,240	\$ 37,094,350	\$ 14,970,667	\$ 1,592,487	\$ 53,657,504	\$ 3,727,264	
Instructional Support II - Advanced Pay Scale	10,522,560	9,210,626	1,690,156	87,098	10,987,880	465,320	
Psychologist	6,442,971	4,791,363	2,336,929	31,461	7,159,753	716,782	
Instructional Facilitator	19,203,574	5,455,690	5,045,708	8,959,570	19,460,968	257,394	
Instructional Support Personnel - Certified	\$ 86,099,345	\$ 56,552,029	\$ 24,043,460	\$ 10,670,616	\$ 91,266,105	\$ 5,166,760	6%
Teaching Assistant - Other	\$ 1,071,621	\$ 934,947	\$ 176,553	\$ -	\$ 1,111,500	\$ 39,879	
Teaching Assistant - NCLB	50,439,554	35,615,391	10,750,568	6,647,777	53,013,736	2,574,182	
Tutor (within the instructional day)	66,181	-	-	5,075	5,075	(61,106)	
Brailist, Translator, Education Interpreter	1,242,775	783,215	485,420	18,786	1,287,421	44,646	
Therapist	4,415,445	3,604,969	1,441,942	-	5,046,911	631,466	
School-Based Specialist	1,250,725	-	1,023,422	199,220	1,222,642	(28,083)	
Monitor	3,610,316	-	3,968,222	-	3,968,222	357,906	
Non-Certified Instructor	22,337	-	6,526	16,323	22,849	512	
Instructional Support Personnel - Non-Certified	\$ 62,118,954	\$ 40,938,522	\$ 17,852,653	\$ 6,887,181	\$ 65,678,356	\$ 3,559,402	6%
Office Support	\$ 30,974,658	\$ 26,076,838	\$ 5,234,510	\$ 409,609	\$ 31,720,957	\$ 746,299	
Technician	2,846,300	51,131	2,933,114	-	2,984,245	137,945	
Administrative Specialist (Central Support)	2,947,613	599,121	2,415,824	-	3,014,945	67,332	
Technical & Administrative Support Personnel	\$ 36,768,571	\$ 26,727,090	\$ 10,583,448	\$ 409,609	\$ 37,720,147	\$ 951,576	3%
Substitute Teacher - Regular Teacher Absence	\$ 10,198,236	\$ 1,234,344	\$ 8,718,340	\$ 252,492	\$ 10,205,176	\$ 6,940	
Substitute Teacher - Staff Development Absence	3,188,812	310,156	1,369,065	745,965	2,425,186	(763,626)	
Substitute - Non-Teaching	1,921,098	577,352	1,199,196	167,887	1,944,435	23,337	
Teaching Assistant Salary when Substituting (Staff Development Absence)	229,535	2,194	108,825	85,032	196,051	(33,484)	

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,398,612	\$ 1,091,015	\$ 258,590	\$ 60,278	\$ 1,409,883	\$ 11,271	
Substitute Personnel	\$ 16,936,293	\$ 3,215,061	\$ 11,654,016	\$ 1,311,654	\$ 16,180,731	\$ (755,562)	(4%)
Driver	\$ 20,184,631	\$ 21,551,481	\$ 673,814	\$ 69,550	\$ 22,294,845	\$ 2,110,214	
Custodian	12,728,913	13,239,060	152,525	-	13,391,585	662,672	
Cafeteria Worker	10,261,728	97,638	4,044,501	6,756,695	10,898,834	637,106	
Skilled Trades	13,093,273	6,232,612	7,860,001	-	14,092,613	999,340	
Manager	7,095,397	684,011	6,650,515	-	7,334,526	239,129	
Work Study Student	5,450	-	5,450	-	5,450	-	
Day Care/Before/After School Care Staff	2,449,227	-	2,403,082	-	2,403,082	(46,145)	
Operational Support Personnel	\$ 65,818,619	\$ 41,804,802	\$ 21,789,888	\$ 6,826,245	\$ 70,420,935	\$ 4,602,316	7%
Bonus Pay (not subject to retirement)	\$ 6,033,575	\$ 4,708,424	\$ 1,212,294	\$ 7,465	\$ 5,928,183	\$ (105,392)	
Supplement/Supplementary Pay	115,801,829	5,912	115,207,749	5,400,503	120,614,164	4,812,335	
Employee Allowances Taxable	225,717	-	216,383	-	216,383	(9,334)	
Bonus Pay	36,544	-	6,544	-	6,544	(30,000)	
Longevity Pay	3,235,779	2,198,468	1,092,614	80,839	3,371,921	136,142	
Bonus Leave Payoff	266,895	187,299	65,317	-	252,616	(14,279)	
Short Term Disability Payment (beyond six months)	319,172	319,172	-	-	319,172	-	
Salary Differential	1,085,969	-	1,085,886	-	1,085,886	(83)	
Annual Leave Payoff	6,082,307	4,445,258	1,562,335	5,010	6,012,603	(69,704)	
Short Term Disability Payment (first six months)	537,703	440,406	94,672	-	535,078	(2,625)	
Supplementary & Benefits - Related Pay	\$ 133,625,490	\$ 12,304,939	\$ 120,543,794	\$ 5,493,817	\$ 138,342,550	\$ 4,717,060	4%
Curriculum Development Pay	\$ 592,953	\$ 10,350	\$ 296,373	\$ 87,600	\$ 394,323	\$ (198,630)	
Additional Responsibility Stipend	11,301,012	27,100	12,392,340	142,260	12,561,700	1,260,688	
Mentor Pay Stipend	414,336	16,000	369,416	-	385,416	(28,920)	
Staff Development Participant Pay	1,206,038	943,580	107,984	92,730	1,144,294	(61,744)	
Staff Development Instructor	119,112	15,000	81,702	-	96,702	(22,410)	
Tutorial Pay	986,425	70,495	574,194	172,240	816,929	(169,496)	
Overtime Pay	2,822,632	182,766	2,700,513	-	2,883,279	60,647	
Extra Duty Pay	\$ 17,442,508	\$ 1,265,291	\$ 16,522,522	\$ 494,830	\$ 18,282,643	\$ 840,135	5%
SALARIES TOTAL	\$ 971,291,629	\$ 676,618,975	\$ 284,754,013	\$ 51,516,403	\$ 1,012,889,391	\$ 41,597,762	4%

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 72,219,666	\$ 50,471,835	\$ 21,669,236	\$ 3,922,491	\$ 76,063,562	\$ 3,843,896	
Federal Insurance Compensation Act	\$ 72,219,666	\$ 50,471,835	\$ 21,669,236	\$ 3,922,491	\$ 76,063,562	\$ 3,843,896	5%
Employer's Retirement Cost	\$ 159,860,713	\$ 120,698,279	\$ 49,522,435	\$ 9,325,642	\$ 179,546,356	\$ 19,685,643	
Retirement Benefits	\$ 159,860,713	\$ 120,698,279	\$ 49,522,435	\$ 9,325,642	\$ 179,546,356	\$ 19,685,643	12%
Employer's Hospitalization Insurance Cost	\$ 99,285,914	\$ 81,309,572	\$ 21,651,045	\$ 5,731,665	\$ 108,692,282	\$ 9,406,368	
Employer's Workers' Compensation	1,798,292	-	1,426,293	132,541	1,558,834	(239,458)	
Employer's Unemployment Insurance Cost	259,336	-	250,000	-	250,000	(9,336)	
Employer's Dental Insurance Cost	4,549,981	-	4,869,349	268,767	5,138,116	588,135	
Employer's Life Insurance Cost	1,871	-	1,871	-	1,871	-	
Insurance Benefits	\$ 105,895,394	\$ 81,309,572	\$ 28,198,558	\$ 6,132,973	\$ 115,641,103	\$ 9,745,709	9%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 337,975,773	\$ 252,479,686	\$ 99,390,229	\$ 19,381,106	\$ 371,251,021	\$ 33,275,248	10%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,309,267,402	\$ 929,098,661	\$ 384,144,242	\$ 70,897,509	\$ 1,384,140,412	\$ 74,873,010	6%
<i>Percent of Operating Budget</i>	<i>83%</i>	<i>95%</i>	<i>69%</i>	<i>57%</i>	<i>84%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 39,990,846	\$ 6,419,266	\$ 23,551,570	\$ 5,947,693	\$ 35,918,529	\$ (4,072,317)	
Workshop Expenses	8,392,921	394,366	2,889,442	2,527,594	5,811,402	(2,581,519)	
Advertising Cost	341,358	-	261,391	45,646	307,037	(34,321)	
Printing and Binding Fees	2,776,395	24,794	547,411	131,780	703,985	(2,072,410)	
Psychological Contract Services	65,000	-	65,000	-	65,000	-	
Other Professional and Technical Services	1,887,573	1,850,321	66,977	-	1,917,298	29,725	
Professional and Technical Services	\$ 53,454,093	\$ 8,688,747	\$ 27,381,791	\$ 8,652,713	\$ 44,723,251	\$ (8,730,842)	(16%)
Public Utilities - Electric Services	\$ 22,289,028	\$ -	\$ 23,911,052	\$ -	\$ 23,911,052	\$ 1,622,024	
Public Utilities - Natural Gas	3,431,202	-	3,500,536	-	3,500,536	69,334	
Public Utilities - Water and Sewer	3,919,502	-	4,021,547	-	4,021,547	102,045	

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
Waste Management	\$ 1,257,267	\$ -	\$ 1,286,422	\$ -	\$ 1,286,422	\$ 29,155	
Contracted Repairs and Maintenance - Land/Buildings	17,407,344	-	18,212,271	-	18,212,271	804,927	
Contracted Repairs and Maintenance - Equipment	276,745	-	276,644	-	276,644	(101)	
Rentals/Leases	2,735,302	3,135	4,523,538	-	4,526,673	1,791,371	
Other Property Services	6,000	-	6,000	-	6,000	-	
Property Services	\$ 51,322,390	\$ 3,135	\$ 55,738,010	\$ -	\$ 55,741,145	\$ 4,418,755	9%
Pupil Transportation - Contracted	\$ 15,926,552	\$ 13,345,884	\$ 2,306,935	\$ 81,500	\$ 15,734,319	\$ (192,233)	
Travel Reimbursement	1,073,619	25,468	781,468	121,357	928,293	(145,326)	
Field Trips	566,240	185,966	211,085	36,310	433,361	(132,879)	
Transportation Services	\$ 17,566,411	\$ 13,557,318	\$ 3,299,488	\$ 239,167	\$ 17,095,973	\$ (470,438)	(3%)
Telephone	\$ 1,663,561	\$ -	\$ 1,579,505	\$ 30,000	\$ 1,609,505	\$ (54,056)	
Postage	464,155	200	250,451	36,000	286,651	(177,504)	
Telecommunications Services	2,452,634	2,339,200	162,991	-	2,502,191	49,557	
Mobile Communication Costs	656,032	5,400	423,651	19,200	448,251	(207,781)	
Other Communication Services	595	-	595	-	595	-	
Communications	\$ 5,236,977	\$ 2,344,800	\$ 2,417,193	\$ 85,200	\$ 4,847,193	\$ (389,784)	(7%)
Tuition Reimbursements	\$ 314,172	\$ 267,100	\$ 37,072	\$ 9,000	\$ 313,172	\$ (1,000)	
Employee Education Reimbursements	26,170	1,170	45,900	-	47,070	20,900	
Certification/Licensing Fees	20,453	-	19,453	-	19,453	(1,000)	
Tuition	\$ 360,795	\$ 268,270	\$ 102,425	\$ 9,000	\$ 379,695	\$ 18,900	5%
Membership Dues and Fees	\$ 370,857	\$ -	\$ 351,991	\$ 2,100	\$ 354,091	\$ (16,766)	
Bank Service Fees	4,000	-	4,000	-	4,000	-	
Assessments/Penalties	100,746	2,500	96,960	-	99,460	(1,286)	
Dues and Fees	\$ 475,603	\$ 2,500	\$ 452,951	\$ 2,100	\$ 457,551	\$ (18,052)	(4%)
Liability Insurance	\$ 1,284,762	\$ -	\$ 474,230	\$ -	\$ 474,230	\$ (810,532)	
Vehicle Liability Insurance	244,698	180,000	89,006	-	269,006	24,308	
Property Insurance	1,353,683	-	1,340,395	-	1,340,395	(13,288)	
Judgments Against the Local School Administrative Unit	10,842	-	10,842	-	10,842	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	132,780	-	129,192	-	129,192	(3,588)	
Other Insurance and Judgments	1,319,328	29,736	-	-	29,736	(1,289,592)	
Insurance and Judgments	\$ 4,354,103	\$ 209,736	\$ 2,051,675	\$ -	\$ 2,261,411	\$ (2,092,692)	(48%)

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
Debt Service - Principal	\$ 387,942	\$ -	\$ -	\$ -	\$ -	\$ (387,942)	
Debt Services	\$ 387,942	\$ -	\$ -	\$ -	\$ -	\$ (387,942)	(100%)
Indirect Cost	\$ 6,828,892	\$ -	\$ 1,963,598	\$ 4,788,633	\$ 6,752,231	\$ (76,661)	
Unbudgeted Funds	6,112,942	-	2,401,739	7,873,518	10,275,257	4,162,315	
Other Administrative Costs	\$ 12,941,834	\$ -	\$ 4,365,337	\$ 12,662,151	\$ 17,027,488	\$ 4,085,654	32%
PURCHASED SERVICES TOTAL	\$ 146,100,148	\$ 25,074,506	\$ 95,808,870	\$ 21,650,331	\$ 142,533,707	\$ (3,566,441)	(2%)
<i>Percent of Operating Budget</i>	<i>9%</i>	<i>3%</i>	<i>17%</i>	<i>18%</i>	<i>9%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 37,781,147	\$ 1,977,533	\$ 25,007,218	\$ 5,540,349	\$ 32,525,100	\$ (5,256,047)	
State Textbooks	3,142	5,652,122	-	-	5,652,122	5,648,980	
Other Textbooks	272,823	240,263	4,649	-	244,912	(27,911)	
Library Books	384,733	-	16,000	180,000	196,000	(188,733)	
Computer/Software and Supplies	4,400,997	572,103	2,409,149	327,903	3,309,155	(1,091,842)	
School and Office Supplies	\$ 42,842,842	\$ 8,442,021	\$ 27,437,016	\$ 6,048,252	\$ 41,927,289	\$ (915,553)	(2%)
Fuel for Facilities	\$ 180,621	\$ -	\$ 187,908	\$ -	\$ 187,908	\$ 7,287	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	10,707,331	3,077,394	7,393,951	-	10,471,345	(235,986)	
Gas/Diesel Fuel	5,845,191	5,101,175	743,917	-	5,845,092	(99)	
Oil	147,626	-	147,626	-	147,626	-	
Tires and Tubes	694,430	-	694,430	-	694,430	-	
Operational Supplies	\$ 17,575,199	\$ 8,178,569	\$ 9,167,832	\$ -	\$ 17,346,401	\$ (228,798)	(1%)
Food Purchases	\$ 20,869,421	\$ -	\$ 628,581	\$ 20,231,068	\$ 20,859,649	\$ (9,772)	
Food Processing Supplies	2,233,214	-	-	2,252,474	2,252,474	19,260	
Other Food Purchases	10,424	6,500	4,900	-	11,400	976	
Food Supplies	\$ 23,113,059	\$ 6,500	\$ 633,481	\$ 22,483,542	\$ 23,123,523	\$ 10,464	0%
Furniture and Equipment - Inventoried	\$ 1,835,273	\$ 45,000	\$ 67,171	\$ 998,568	\$ 1,110,739	\$ (724,534)	
Computer Equipment - Inventoried	2,837,453	322,500	-	1,568,400	1,890,900	(946,553)	
Non-Capitalized Equipment	\$ 4,672,726	\$ 367,500	\$ 67,171	\$ 2,566,968	\$ 3,001,639	\$ (1,671,087)	(36%)
SUPPLIES AND MATERIALS TOTAL	\$ 88,203,826	\$ 16,994,590	\$ 37,305,500	\$ 31,098,762	\$ 85,398,852	\$ (2,804,974)	(3%)
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>2%</i>	<i>7%</i>	<i>25%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2017-18	Proposed Budget 2018-19				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Architects Fees	\$ 71,812	\$ -	\$ 50,500	\$ -	\$ 50,500	\$ (21,312)	
Construction Management Contracts	57,624	-	-	-	-	(57,624)	
Miscellaneous Contracts and Other Charges	2,053,131	-	787,558	-	787,558	(1,265,573)	
Building Contracts	\$ 2,182,567	\$ -	\$ 838,058	\$ -	\$ 838,058	\$ (1,344,509)	(62%)
Purchase of Furniture and Equipment - Capitalized	\$ 820,022	\$ 72,537	\$ 186,165	\$ 334,000	\$ 592,702	\$ (227,320)	
Purchase of Computer Hardware - Capitalized	2,757,264	2,757,264	-	-	2,757,264	-	
Equipment	\$ 3,577,286	\$ 2,829,801	\$ 186,165	\$ 334,000	\$ 3,349,966	\$ (227,320)	(6%)
Purchase of Vehicles	\$ 1,958,724	\$ 10,000	\$ 205,482	\$ 110,000	\$ 325,482	\$ (1,633,242)	
License and Title Fees	127,732	7,608	63,956	-	71,564	(56,168)	
Vehicles	\$ 2,086,456	\$ 17,608	\$ 269,438	\$ 110,000	\$ 397,046	\$ (1,689,410)	(81%)
CAPITAL OUTLAY TOTAL	\$ 7,846,309	\$ 2,847,409	\$ 1,293,661	\$ 444,000	\$ 4,585,070	\$ (3,261,239)	(42%)
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 30,216,563	\$ -	\$ 35,716,563	\$ -	\$ 35,716,563	\$ 5,500,000	
TRANSFERS TOTAL	\$ 30,216,563	\$ -	\$ 35,716,563	\$ -	\$ 35,716,563	\$ 5,500,000	18%
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>7%</i>	<i>0%</i>	<i>2%</i>		
OPERATING BUDGET	\$ 1,581,634,248	\$ 974,015,166	\$ 554,268,836	\$ 124,090,602	\$ 1,652,374,604	\$ 70,740,356	4%
BUILDING PROGRAM	657,183,860	-	706,628,047	-	706,628,047	49,444,187	8%
TOTAL BUDGET	\$ 2,238,818,108	\$ 974,015,166	\$ 1,260,896,883	\$ 124,090,602	\$ 2,359,002,651	\$ 120,184,543	5%

Staff Budget

	Months of Employment					Increase/ Decrease
	2017-18	2018-19			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	60.00	24.00	36.00		60.00	0.00
Director and/or Supervisor	4,212.20	174.00	3,855.80	163.20	4,193.00	(19.20)
Principal/Headmaster	2,228.60	2,260.00	6.00		2,266.00	37.40
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,383.00	2,027.90	1,694.10		3,722.00	339.00
Other Assistant Principal Assignment	230.00	230.00			230.00	0.00
Assistant Superintendent	192.00	48.00	144.00		192.00	0.00
	<u>10,329.80</u>	<u>4,787.90</u>	<u>5,735.90</u>	<u>163.20</u>	<u>10,687.00</u>	<u>357.20</u>
Instructional Personnel - Certified						
Teacher	103,137.00	94,323.27	8,082.04	3,641.80	106,047.11	2,910.11
Interim Teacher (paid at non-certified rate)	40.00	40.00			40.00	0.00
Teacher - ROTC	180.00	90.00	90.00		180.00	0.00
Teacher - VIF	990.00	970.00			970.00	(20.00)
Extended Contracts	2.00	2.00			2.00	0.00
Master Teacher	1,032.50	785.00	89.00	172.00	1,046.00	13.50
	<u>105,381.50</u>	<u>96,210.27</u>	<u>8,261.04</u>	<u>3,813.80</u>	<u>108,285.11</u>	<u>2,903.61</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	10,047.20	6,771.25	3,644.95	372.00	10,788.20	741.00
Instructional Support II - Advanced Pay Scale	2,053.50	1,636.40	427.00	18.00	2,081.40	27.90
Psychologist	1,210.00	826.00	487.00	7.00	1,320.00	110.00
Instructional Facilitator	4,062.70	1,107.00	1,118.70	1,780.80	4,006.50	(56.20)
	<u>17,373.40</u>	<u>10,340.65</u>	<u>5,677.65</u>	<u>2,177.80</u>	<u>18,196.10</u>	<u>822.70</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - Other	464.00	358.00	106.00		464.00	0.00
Teaching Assistant - NCLB	24,686.34	16,345.71	5,966.48	2,911.10	25,223.29	536.95
Interpreter, Brailist, Translator, Education Interpreter	421.00	268.00	133.00	20.00	421.00	0.00
Therapist	866.95	600.60	344.00		944.60	77.65
School-Based Specialist	311.50		257.50	54.00	311.50	0.00
Monitor	1,754.35		1,866.85		1,866.85	112.50
	<u>28,504.14</u>	<u>17,572.31</u>	<u>8,673.83</u>	<u>2,985.10</u>	<u>29,231.24</u>	<u>727.10</u>
Technical and Administrative Support Personnel						
Office Support	11,736.06	8,938.94	2,777.32	121.80	11,838.06	102.00
Technician	612.00	12.00	600.00		612.00	0.00
Administrative Specialist (Central Support)	708.00	132.00	576.00		708.00	0.00
	<u>13,056.06</u>	<u>9,082.94</u>	<u>3,953.32</u>	<u>121.80</u>	<u>13,158.06</u>	<u>102.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2017-18	2018-19			Total	
	Total	State	Local	Federal		
Operational Support Personnel						
Driver	11,418.90	12,016.90	192.00		12,208.90	790.00
Custodian	5,439.60	5,517.60	6.00		5,523.60	84.00
Cafeteria Worker	6,988.00		7,248.00		7,248.00	260.00
Skilled Trades	4,380.00	1,884.00	2,616.00		4,500.00	120.00
Manager	2,671.00	180.00	2,531.00		2,711.00	40.00
	<u>30,897.50</u>	<u>19,598.50</u>	<u>12,593.00</u>	<u>0.00</u>	<u>32,191.50</u>	<u>1,294.00</u>
Total Months of Employment	<u>205,542.40</u>	<u>157,592.57</u>	<u>44,894.74</u>	<u>9,261.70</u>	<u>211,749.01</u>	<u>6,206.61</u>
Months Assigned Directly to Schools	169,282.71	136,382.82	29,703.00	7,745.65	173,831.47	4,548.76
Months Budgeted Centrally but Working in Schools						
Academic Advancement	8,266.68	4,949.85	2,592.33	1,219.05	8,761.23	494.55
Operations Support	17,687.25	13,150.90	5,694.85		18,845.75	1,158.50
Technology Services	504.00	48.00	444.00	12.00	504.00	0.00
Superintendent's Office	48.00		48.00		48.00	0.00
	<u>26,505.93</u>	<u>18,148.75</u>	<u>8,779.18</u>	<u>1,231.05</u>	<u>28,158.98</u>	<u>1,653.05</u>
School-Based Months	<u>195,788.64</u>	<u>154,531.57</u>	<u>38,482.18</u>	<u>8,976.70</u>	<u>201,990.45</u>	<u>6,201.81</u>
	95%				95%	
Central Services Months						
Operations Support	5,503.56	2,106.00	3,397.56	24.00	5,527.56	24.00
Academic Advancement	2,357.20	763.00	1,326.00	249.00	2,338.00	(19.20)
Technology Services	708.00	36.00	672.00		708.00	0.00
Communications	480.00	36.00	444.00		480.00	0.00
Superintendent's Office	465.00	72.00	381.00	12.00	465.00	0.00
Chief of Staff and Strategic Planning	240.00	48.00	192.00		240.00	0.00
Central Services Months	<u>9,753.76</u>	<u>3,061.00</u>	<u>6,412.56</u>	<u>285.00</u>	<u>9,758.56</u>	<u>4.80</u>
	5%				5%	
Total Months of Employment	<u>205,542.40</u>	<u>157,592.57</u>	<u>44,894.74</u>	<u>9,261.70</u>	<u>211,749.01</u>	<u>6,206.61</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
119	State Reduction - Central Office Administration	(12.00)	12.00		0.00
120	State Reduction - Cooperative Innovative High Schools (CIHS)	(12.00)			(12.00)
137	Performance Tasks			12.00	12.00
160	Transportation District Offices		12.00		12.00
169	MSAP Cornerstone 2017			4.80	4.80
197	Magnet School			(24.00)	(24.00)
197	John Rex Endowment		(12.00)		(12.00)
		<u>(24.00)</u>	<u>12.00</u>	<u>(7.20)</u>	<u>(19.20)</u>
<i>Principal</i>					
66	New Schools and Facility Changes	48.00			48.00
123	One-Time Costs in 2017-18		(10.60)		(10.60)
		<u>48.00</u>	<u>(10.60)</u>	<u>0.00</u>	<u>37.40</u>
<i>Assistant Principal</i>					
66	New Schools and Facility Changes	24.00	44.00		68.00
73	New Schools - Early Hires and Professional Learning		(2.00)		(2.00)
101	Assistant Principal Formula Change for Middle Schools		341.00		341.00
118	State Reduction - Budget Flexibility Changes	(518.50)	518.50		0.00
123	One-Time Costs in 2017-18		(68.00)		(68.00)
		<u>(494.50)</u>	<u>833.50</u>	<u>0.00</u>	<u>339.00</u>
	Subtotal - Administrative Personnel	<u>(470.50)</u>	<u>834.90</u>	<u>(7.20)</u>	<u>357.20</u>
Instructional Personnel - Certified					
<i>Teacher</i>					
63	Teachers - Regular Classroom	700.00	359.00		1,059.00
66	New Schools and Facility Changes	171.75	20.25		192.00
73	New Schools - Early Hires and Professional Learning		(1.00)		(1.00)
75	Academically/Intellectually Gifted (AIG) Teachers		14.50		14.50
77	K-8 Intervention Teacher	10.00			10.00
78	Limited English Proficiency (LEP) Months of Employment (MOE)	279.00	(205.00)		74.00
79	Middle School Academics Teachers		53.00		53.00
83	Special Education Teachers and Teaching Assistants	190.00			190.00
89	Preschool Special Education Teachers and Teaching Assistants	60.00	10.00	50.00	120.00
104	Positions Previously Funded by the IDEA Title VI-B Handicapped Grant		807.00	(807.00)	0.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
111	Class Size Phase-In	953.00	67.00		1,020.00
122	Teachers - Regular Classroom - Mid-Year Class Size Allotments		500.00		500.00
123	One-Time Costs in 2017-18		(329.39)		(329.39)
126	Teachers - Regular Classroom Formula Change for High Schools		(360.00)		(360.00)
146	Academically/Intellectually Gifted (AIG) Services		425.00		425.00
169	MSAP Cornerstone 2017			10.00	10.00
171	Title III - Language Acquisition - Significant Increase			(2.00)	(2.00)
197	Magnet School			(65.00)	(65.00)
		<u>2,363.75</u>	<u>1,360.36</u>	<u>(814.00)</u>	<u>2,910.11</u>
	Foreign Exchange (VIF) Teacher				
197	Magnet School			(20.00)	(20.00)
		<u>0.00</u>	<u>0.00</u>	<u>(20.00)</u>	<u>(20.00)</u>
	Master Teacher				
66	New Schools and Facility Changes		15.00		15.00
73	New Schools - Early Hires and Professional Learning		(1.50)		(1.50)
		<u>0.00</u>	<u>13.50</u>	<u>0.00</u>	<u>13.50</u>
	Subtotal - Instructional Personnel - Certified	<u>2,363.75</u>	<u>1,373.86</u>	<u>(834.00)</u>	<u>2,903.61</u>
	Instructional Support Personnel - Certified (Teacher Pay Schedule)				
	Instructional Support I				
66	New Schools and Facility Changes	20.00	80.00		100.00
88	Parent Teacher Resource Coordinator - Project Enlightenment		2.00		2.00
91	School Counselors	50.00	35.00		85.00
123	One-Time Costs in 2017-18		(22.00)		(22.00)
149	Positive Parenting Program (Triple P) Parent Counselor Educator		12.00		12.00
150	School Support for Social Emotional Learning		605.00		605.00
179	IDEA Title VI-B - Pre-School Handicapped			(12.00)	(12.00)
197	Magnet School			(15.00)	(15.00)
197	Elementary and Secondary School Counseling (ESSC) Achieve Success			(2.00)	(2.00)
197	John Rex Endowment		(12.00)		(12.00)
		<u>70.00</u>	<u>700.00</u>	<u>(29.00)</u>	<u>741.00</u>
	Instructional Support II				
80	Audiologists	32.20			32.20
85	Speech-Language Pathologists	7.70			7.70
135	Expansion of Social Emotional Foundations for Early Learning		(12.00)		(12.00)
		<u>39.90</u>	<u>(12.00)</u>	<u>0.00</u>	<u>27.90</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Psychologist					
66	New Schools and Facility Changes		22.00		22.00
93	School Psychologist		12.00		12.00
Positions Previously Funded by the IDEA - Early Intervening					
103	Services Grant	6.00		(6.00)	0.00
150	School Support for Social Emotional Learning		76.00		76.00
		6.00	110.00	(6.00)	110.00
Instructional Facilitator					
66	New Schools and Facility Changes		10.00		10.00
Positions Previously Funded by the IDEA - Early Intervening					
103	Services Grant	(6.00)	65.00	(59.00)	0.00
127	Positive Behavior Instructional Support (PBIS) Position Reduction	(12.00)	(24.00)	(36.00)	(72.00)
135	Expansion of Social Emotional Foundations for Early Learning		12.00		12.00
153	Local Alternative Teacher Preparation (LATP) Program		12.00		12.00
169	MSAP Cornerstone 2017			4.80	4.80
181	Medicaid Direct Services Reimbursement Program			(12.00)	(12.00)
197	Magnet School			(23.00)	(23.00)
183	John Rex Endowment SEFEL Expansion Grant		12.00		12.00
		(18.00)	87.00	(125.20)	(56.20)
	Subtotal - Instructional Support Personnel - Certified	97.90	885.00	(160.20)	822.70
Instructional Support Personnel - Non-Certified					
Teaching Assistant - NCLB					
64	Teaching Assistants - Regular Classroom	(140.24)	130.94		(9.30)
83	Special Education Teachers and Teaching Assistants	288.30	139.50		427.80
89	Preschool Special Education Teachers and Teaching Assistants	130.20	9.30	46.50	186.00
123	One-Time Costs in 2017-18		(67.55)		(67.55)
		278.26	212.19	46.50	536.95
Therapist					
81	Occupational Therapists	77.65			77.65
		77.65	0.00	0.00	77.65
Monitor					
100	Exceptional Children (EC) Operations		112.50		112.50
		0.00	112.50	0.00	112.50
	Subtotal - Instructional Support Personnel - Non-Certified	355.91	324.69	46.50	727.10

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Technical and Administrative Support Personnel					
Office Support					
66	New Schools and Facility Changes	36.00	179.00		215.00
118	State Reduction - Budget Flexibility Changes	(1,072.00)	1,072.00		0.00
123	One-Time Costs in 2017-18		(6.00)		(6.00)
125	Clerical Support Formula Change		(131.00)		(131.00)
144	Personnel to Support Human Capital Strategic Plan Initiatives		12.00		12.00
160	Transportation District Offices		24.00		24.00
197	Magnet School			(12.00)	(12.00)
		<u>(1,036.00)</u>	<u>1,150.00</u>	<u>(12.00)</u>	<u>102.00</u>
	Subtotal - Technical and Administrative Support Personnel	<u>(1,036.00)</u>	<u>1,150.00</u>	<u>(12.00)</u>	<u>102.00</u>
Operational Support Personnel					
Driver					
66	New Schools and Facility Changes	590.00			590.00
99	Bus Drivers	200.00			200.00
		<u>790.00</u>	<u>0.00</u>	<u>0.00</u>	<u>790.00</u>
Custodian					
66	New Schools and Facility Changes	84.00			84.00
		<u>84.00</u>	<u>0.00</u>	<u>0.00</u>	<u>84.00</u>
Cafeteria Worker					
66	New Schools and Facility Changes		160.00		160.00
193	Child Nutrition Services		100.00		100.00
		<u>0.00</u>	<u>260.00</u>	<u>0.00</u>	<u>260.00</u>
Skilled Trades					
100	Exceptional Children (EC) Operations		24.00		24.00
160	Transportation District Offices	72.00	24.00		96.00
		<u>72.00</u>	<u>48.00</u>	<u>0.00</u>	<u>120.00</u>
Manager					
66	New Schools and Facility Changes		40.00		40.00
		<u>0.00</u>	<u>40.00</u>	<u>0.00</u>	<u>40.00</u>
	Subtotal - Operational Support Personnel	<u>946.00</u>	<u>348.00</u>	<u>0.00</u>	<u>1,294.00</u>
	Total	<u>2,257.06</u>	<u>4,916.45</u>	<u>(966.90)</u>	<u>6,206.61</u>

Changes in Staff

	Months of Employment			
	State	Local	Federal	Total
Months By Cost Center				
School-Based Months (0000 - 0799)	1,171.31	4,255.95	(878.50)	4,548.76
Central Services School-Based Months (0800 - 0899)	1,097.75	624.50	(69.20)	1,653.05
Central Services Months (0900 - 0999)	(12.00)	36.00	(19.20)	4.80
Total	<u>2,257.06</u>	<u>4,916.45</u>	<u>(966.90)</u>	<u>6,206.61</u>



FUNDING REQUESTS

FUNDING REQUESTS

Funding Requests

Introduction

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

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

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

Categories

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

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Removal of Prior Year One-Time Costs
- Program Reduction, Elimination, or Savings
- Strategic Plan Drivers
- New or Expanding Program
- Changes to Grants, Donations, and Fees
- Grants, Donations, and Fees Ending
- Capital Building Program

Areas

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

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

Employment Lengths

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

Position	MOE
Principal	12.00
Assistant Principal	11.00 or 12.00
Teacher	10.00
Teaching Assistant	9.30
Bus Driver	10.00
Non-Certified Staff	12.00

Funding Requests

Calculations

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

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

	State Cost	Local Cost	Total Cost
Base Pay	\$ 35,000	\$ -	\$ 35,000
Supplement (17.25%)	-	6,038	6,038
Social Security (7.65%)	2,677	462	3,139
Retirement (18.44%)	6,454	1,113	7,567
Hospital (\$6,104/year)	6,104	-	6,104
Dental (\$290/year)	-	290	290
Total	\$ 50,235	\$ 7,903	\$ 58,138

One-Time Costs

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

Funding Request Name and Description	Amount
• New Schools and Facility Changes (phone handsets, hosted VOIP services, construction cost, and laptops for psychologists and social workers)	\$ 32,001
• Audiologists (laptops)	1,614
• Occupational Therapists (laptops and supplies)	4,662
• Speech-Language Pathologists (laptop and supplies)	468
• Local Alternative Teacher Preparation (LATP) Program (cubicle and supplies)	5,000
• Schoolwires DBA Blackboard Content Management System (CMS) (fee)	1,100
• Performance Tasks (computer)	600
• Transportation District Offices (vehicles, office space, and computers)	105,600
	\$ 151,045

Growth

Teachers - Regular Classroom

Area	Schools						
Description	The Wake County Public School System estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.						
Funding Formula	<p>Elementary School: $\text{Integer}((\text{Kindergarten} + \text{Grade 1} + \text{Grade 2} + \text{Grade 3})/20 + (\text{MYR Grade 4} + \text{MYR Grade 5})/24.27 + (\text{Trad Grade 4} + \text{Trad Grade 5})/26.27 + (\text{SYR Grade 4} + \text{SYR Grade 5})/26.27) * 10$</p> <p>Middle School: $\text{Integer}((\text{Grade 6} + \text{Grade 7} + \text{Grade 8})/25.12) * 10$</p> <p>High School: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12})/27.47) * 10$</p>						
Calculations	<p>2018-19 MOE Needed</p> <table border="0"> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,949</td> </tr> <tr> <td>Less MOE Allotted in 2017-18</td> <td style="text-align: right;"><u>- 65,890</u></td> </tr> <tr> <td>Equals Additional MOE Needed for 2018-19</td> <td style="text-align: right;">1,059</td> </tr> </table>	Projected MOE	66,949	Less MOE Allotted in 2017-18	<u>- 65,890</u>	Equals Additional MOE Needed for 2018-19	1,059
Projected MOE	66,949						
Less MOE Allotted in 2017-18	<u>- 65,890</u>						
Equals Additional MOE Needed for 2018-19	1,059						
Strategic Objective	Learning & Teaching						

Budget Adjustments

Description	MOE	State	Local	Total
Classroom Teachers				
State MOE	700.00	\$ 4,578,642	\$ 798,658	\$ 5,377,300
Local MOE	359.00		2,087,150	2,087,150
Total	1,059.00	\$ 4,578,642	\$ 2,885,808	\$ 7,464,450

Teaching Assistants - Regular Classroom

Area **Schools**

Description The Wake County Public School System (WCPSS) applies the funding formula approved by the General Assembly to determine the number of regular education teaching assistants.

The number of classes is determined by a ratio of 1:21. Kindergarten - two Teaching Assistants (TA) per every three classes; grades 1-2 - one TA for every two classes; and grade 3 - one TA for every three classes.

State policies allow the local education agency to determine the length of employment and the pay level for teaching assistants in accordance with the North Carolina Public School Personnel State Salary Schedule. WCPSS employs regular education teaching assistants for a 9.30 months of employment length. Regular education teaching assistants work on days students attend school.

Funding Formula **WCPSS Allotment Formula:**

=ROUND(Kinderergarten/21/3*2 + Grade 1/21/2 + Grade 2/21/2 + Grade 3/21/3)*9.3

WCPSS allots resources based on day 10 student membership. The North Carolina Department of Public Instruction (NCDPI) adjusts allotments based on second month Average Daily Membership (ADM). WCPSS's second month ADM for K-3 in 2017-18 was lower than projected ADM. NCDPI took back half the amount due. The difference will not remain in WCPSS's base budget; therefore, some positions must shift to local funding in 2018-19.

Grade	Day 10 2017-18	Projected 2018-19	Difference	TA Months Allotted 2017-18	TA Months Projected 2018-19	Difference
K	11,580	11,683	103	3,422.40	3,450.30	27.90
1	11,925	11,989	64	2,641.20	2,650.50	9.30
2	12,276	12,157	(119)	2,715.60	2,687.70	(27.90)
3	12,592	12,463	(129)	1,860.00	1,841.40	(18.60)
	48,373	48,292	(81)	10,639.20	10,629.90	(9.30)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Teaching Assistants				
State MOE	(140.24)	\$ (453,644)	\$	\$ (453,644)
Local MOE	130.94		423,270	423,270
Total	(9.30)	\$ (453,644)	\$ 423,270	\$ (30,374)

Growth

Instructional Supplies

Area	Schools
Description	Continue with current funding with increase for student growth. Projected Average Daily Membership (ADM) is 162,327. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	<p>State Formula: \$30.12 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing</p> <p>Local Formula: \$37.88 per Day 10 Student Membership</p> <p>Total Formula: \$68.00 per Day 10 Student Membership</p>

Allotments for alternative schools are based on student membership capacity rather than day 10 student membership.

Alternative Schools

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

Proposed Funding	State Allotment		
	\$30.12 per K-12 ADM (162,327*\$30.12)	\$	4,889,289
	\$2.69 per ADM in grades 8 and 9 for PSAT Testing (25,597*\$2.69)		68,856
	Total State Allotment	\$	<u>4,958,145</u>
	Local Allotment		
	\$37.88 per K-12 ADM (162,327*\$37.88)	\$	6,148,947
	Alternative Schools (806*\$68.00)		54,808
	New Schools Opening (3,010*34)		(102,340)
	Total Local Allotment	\$	<u>6,101,415</u>
	2018-19 Total Allotment		<u>\$ 11,059,560</u>

Increase for 2018-19	State	Local	Total
2018-19	\$ 4,958,145	\$ 6,101,415	\$ 11,059,560
2017-18	\$ (4,910,926)	\$ (5,921,712)	\$ (10,832,638)
	\$ 47,219	\$ 179,703	\$ 226,922

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Instructional Supplies		\$ 47,219	\$ 179,703	\$ 226,922
	Total	-	\$ 47,219	\$ 179,703	\$ 226,922

New Schools and Facility Changes

Area

Schools

Description

This funding request shows additional costs based on the following new schools and facility changes in 2018-19. Allotments based on student membership are included on other growth requests.

- **New schools - Traditional Calendars**

- » Bryan Road Elementary (estimated 350 students)
- » Buckhorn Creek Elementary (estimated 390 students)
- » Apex Friendship Middle (estimated 953 students)
- » South Garner High (estimated 1,500 students)

- **Facility changes**

- » Increase in square footage and acreage for new schools, renovations, and swing spaces:

New Schools and Facility Changes	Square Footage	Acreage
Bryan Road ES	110,048	18.32
Buckhorn Creek ES	112,598	22.00
Apex Friendship MS (acreage is already in base budget)	235,947	-
South Garner HS	343,746	57.62
Lincoln Heights ES (renovation complete)	12,934	-
Wiley ES Renovation (swing space Garner 9th Grade Center)	(64,721)	(6.47)
North Ridge ES Renovation (Spring Forest Elementary)	(69,463)	(16.34)
Poole Road Warehouse	44,000	-
Garner SCORE Academy	3,800	-
	728,889	75.13

Proposed Funding

All New Schools and Facility Changes

- **Principal:** 12 Months of Employment (MOE) per school (**Total 48 MOE - \$560,655**)
- **Assistant Principal:** 11 MOE per traditional ES with up to 1,099 students; 22 MOE for traditional MS with 700 - 1,399 students; 24 MOE for HS with 700 - 1,649 students; (**Total 68 MOE - \$626,021**)
- **Clerical Support: *Traditional ES Base Formula:*** 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant = 34 MOE; ***Traditional MS Base Formula:*** 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant = 58 MOE; ***HS Base Formula:*** 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 12 MOE registrar, 11 MOE secretary, 30 MOE clerical assistant = 89 MOE; (**Total 215 MOE - \$773,725**)
- **Academically/Intellectually Gifted (AIG) Teachers:** The state provides \$1,322.28 per child for 4 percent of Average Daily Membership (ADM). The Wake County Public School System (WCPSS) distributes to schools based on a formula according to annual student identification of AIG students. Based on the formula, 5 MOE will be allotted to each new ES and MS. (**Total 15 MOE - \$87,207**)
- **Intervention Teachers (K-8):** Base allotment of 5 MOE for each ES; 10 or 11 MOE per MS; additional allotments based on performance data. (**Total 20 MOE - \$119,234**)

New Schools and Facility Changes

Proposed Funding

- **School Psychologists:** One psychologist -11 Months of Employment (MOE) for every two schools; 5.50 MOE per new school; Annual cost for test kits/supplies - \$3,200 and travel - \$600; One-time computer cost - \$1,200; Remove prior year one-time cost - (\$1,000) **(Total 22 MOE - \$169,397)**
- **School Social Workers:** One social worker for every two schools (5 MOE for traditional and 6 MOE for year round); 5 MOE per new school; Annual costs for supplies - \$400, travel - \$2,500, cell phone (\$180/person) - \$360; One-time laptop cost - \$1,200; Remove prior year one-time cost - (\$600) **(Total 20 MOE - \$145,723)**
- **Library Media Specialists:** 10 MOE per traditional ES and MS with up to 1,100 students; 20 MOE per HS with up to 2,200 students **(Total 50 MOE - \$370,531)**
- **Bus Drivers:** Seven ten-month drivers at each new ES; 15 ten-month drivers at Apex Friendship MS; 30 ten-month drivers at South Garner HS **(Total 590 MOE - \$1,715,114)**
- **Child Nutrition Services:** Each new school receives 10 MOE cafeteria manager, 10 MOE assistant manager, and 30 MOE cashier/assistant; **(Total 200 MOE - \$699,949)**
- **Head Custodians:** 12 MOE per school **(Total 48 MOE - \$163,512)**
- **Area Superintendent Non-Personnel Budgets:** Each area superintendent has a non-personnel budget of \$775 per school in their area. The Elementary Support Model (ESM) area received \$5,296 over the standard allotment to support ESM schools workshop expenses in 2017-18. In 2018-19, a portion of the ESM workshop funds (\$775 x 4 new schools = \$3,100) will be repurposed to provide funding to the areas of the new schools.
- **Extra Duty:** Adjustments are based on the estimate of positions for a school at the beginning of the extra duty stipend scale. \$15,125 per ES (\$15,125 x 2 = \$30,250); \$35,105 per MS; \$153,731 per HS; Social Security (7.65%) \$16,760; Retirement (18.44%) \$40,399 **(Total - \$276,245)**
- **Testing Office Costs:** \$1,400 per school for testing requirements, test materials for training, staff development, local travel, and supplies **(Total - \$5,600)**
- **Voice and WAN Services:** Telephone services and fiber connections for network and Internet services at new school sites, Garner SCORE Academy, and the Poole Road warehouse.
 - Recurring cost for VOIP phone services: \$8.15 per line, per month; ES: 60 lines (30 each) + MS: 42 lines + HS: 75 lines + Garner SCORE Academy: 6 lines + Poole Road warehouse: 12 lines = total lines: 195 = **\$19,072 annually**
 - Recurring cost for Fiber connections: 1 GIG circuit to each new site at \$725/month (\$725 x 5 x 12 months = \$43,500) + (Garner SCORE Academy \$483/month x 12 = \$5,796) = **\$49,296 annually**
 - One-time set up costs at new school sites: hosted VOIP services (177 lines x \$55/line = **\$9,735**); fiber connections for WAN construction costs (\$500/site x 4 = **\$2,000**); phone handsets (ES: \$6,348 + MS: \$4,432 + HS: \$7,086 = **\$17,866**)
 - Total recurring costs - \$68,368; Total one-time costs - \$29,601 **(Total - \$97,969)**
- **Custodial Contracted Services:** \$1.33/sq. foot x 728,889 sq. feet = \$969,422 less custodian positions - 84 Months of Employment (MOE) (\$969,422 - \$275,136) **(Total - \$694,286)**
- **Utilities for Additional Square Footage:** \$1.31/sq. foot (electric: \$0.97, natural gas: \$0.15, water/sewer: \$0.14, LP/oil: \$0.01, solid waste: \$0.04) x 728,889 **(Total - \$954,845)**
- **Grounds Maintenance for New Acreage:** \$863/acre x 75.13 acres **(Total - \$64,837)**
- **Additional Square Footage Costs:** \$0.89/sq. foot x 728,889 sq. feet **(Total - \$648,711)**

New Schools and Facility Changes

Proposed Funding

Elementary Schools - Traditional Calendars

- **Academics Teachers:** 41 Months of Employment (MOE) Academics teachers for music, visual art, physical education, and other instructional personnel for new ES; 5 MOE Instructional Resource Teacher (IRT) for each ES; 51 MOE total for new ES; Decrease 38 MOE at existing schools to be used for new schools (**Total 13 MOE - \$75,580**)
- **K-2 Literacy Coach:** 5 MOE per traditional calendar ES (**Total 10 MOE - \$58,138**)

Middle and High Schools - Traditional Calendars

- **HS Academics Teacher:** HS Academics teachers are allotted to support arts education. 5 MOE per traditional HS exceeding 250 students (**Total 5 MOE - \$29,070**)
- **MS Academics Teacher:** MS Academics allotments support arts and IRT positions. 5 MOE IRT per MS (**Total 5 MOE - \$29,070**)
- **MS Foreign Language Teacher:** 10 MOE to support world language at Apex Friendship Middle School. (**Total 10 MOE - \$58,138**)
- **Career Technical Education (CTE) MOE:** Apex Friendship MS - 45 MOE CTE teacher and 5 MOE Career Development Coordinator (CDC); South Garner HS - 102 MOE CTE teacher and 10 MOE CDC; NWCCA - 10 MOE CTE teacher; 172 MOE needed for new schools with 50 MOE paid with lapsed salary CTE months (**Total 122 MOE - \$709,282**)
- **Alternative Learning Center (ALC) Teachers:** 10 MOE per traditional MS; 12 MOE per HS (**Total 22 MOE - \$126,625**)
- **Custodian:** 12 MOE per MS; 24 MOE per HS (**Total 36 MOE - \$111,624**)
- **Athletics:** \$2,620 per MS for equipment and officials and \$897 per HS for catastrophic insurance for athletes and security costs; \$450 per MS for booking fees; \$600 per MS and \$1,500 per HS for field marking paint; \$6,363 per HS with a swim team (**Total - \$12,430**)
- **Gradpoint Teacher:** 10 MOE per HS (**Total 10 MOE - \$58,139**)
- **HS AdvancED Accreditation and Membership Fees:** \$750 per HS (**Total - \$750**)
- **HS Intervention Coordinator:** 5 MOE per large HS (**Total 5 MOE - \$29,070**)
- **Student Assistance Program (SAP) Coordinator:** 10 MOE per HS exceeding 800 students to provide counseling and support services to students at risk because of issues which inhibit their successful performance and/or appropriate behavior in the school setting (**Total 10 MOE - \$70,932**)
- **Instrument Repair:** \$1,000 per MS and HS and an additional \$750 for each school operating a strings program (partial funding for new schools until they reach full grade-level capacity). Funding will be requested in future years to increase to the full allotment. (**Total - \$1,625**)
- **Security:** State At-Risk funds provide \$37,838 for one school resource officer per HS; local funds for contracted services for a bicycle patrol officer per HS (**Total - \$69,838**)

Strategic Objective

Learning & Teaching

New Schools and Facility Changes

Budget Adjustments

Description	MOE	State	Local	Total
ELEMENTARY SCHOOLS				
State MOE				
Principals	24.00	\$ 191,679	\$ 88,648	\$ 280,327
Clerical Support	36.00	130,310	869	131,179
AIG Teachers	10.00	50,236	7,903	58,139
Head Custodians	24.00	81,176	580	81,756
Intervention Teachers	10.00	51,497	8,120	59,617
Bus Drivers	140.00	397,881	9,096	406,977
Local MOE				
Assistant Principals	22.00		202,913	202,913
Clerical Support	32.00		120,018	120,018
Academics Teachers	13.00		75,580	75,580
K-2 Literacy Coaches	10.00		58,138	58,138
Library Media Specialists	20.00		148,212	148,212
School Psychologist	11.00		84,699	84,699
School Social Worker	10.00		72,861	72,861
Cafeteria Managers	20.00		75,101	75,101
Assistant Managers	20.00		68,719	68,719
Cashier/Assistants	60.00		206,155	206,155
Extra Duty			38,142	38,142
Testing Office Costs			2,800	2,800
Voice and WAN Services				
Recurring Costs			23,268	23,268
One-Time Costs			10,648	10,648
Custodial Services			214,363	214,363
Square Footage			198,155	198,155
Acreage			34,796	34,796
Utilities			291,666	291,666
	462.00	\$ 902,779	\$ 2,041,450	\$ 2,944,229
APEX FRIENDSHIP MS				
State MOE				
Principal	12.00	\$ 95,840	\$ 44,324	\$ 140,164
AIG Teacher	2.75	13,815	2,173	15,988
ALC Teacher	10.00	50,236	7,903	58,139
CTE MOE	50.00	251,177	39,512	290,689
Intervention Teachers	10.00	51,497	8,120	59,617
Bus Drivers	150.00	426,301	9,745	436,046
Head Custodian	12.00	40,588	290	40,878
Custodian	12.00	36,918	290	37,208

New Schools and Facility Changes

Budget Adjustments	Description	MOE	State	Local	Total
	Local MOE				
	Assistant Principals	22.00	\$	\$ 202,913	\$ 202,913
	Clerical Support	58.00		210,588	210,588
	Academics Teachers	5.00		29,070	29,070
	Foreign Language Teacher	10.00		58,138	58,138
	AIG Teacher	2.25		13,080	13,080
	Library Media Specialist	10.00		74,107	74,107
	School Psychologist	5.50		42,349	42,349
	School Social Worker	5.00		36,431	36,431
	Cafeteria Manager	10.00		37,550	37,550
	Assistant Manager	10.00		34,359	34,359
	Cashier Assistants	30.00		103,078	103,078
	Extra Duty			44,264	44,264
	Testing Office Costs			1,400	1,400
	Voice and WAN Services				
	Recurring Costs			12,808	12,808
	One-Time Costs			7,242	7,242
	Athletics			3,670	3,670
	Instrument Repair			750	750
	Custodial Services			235,724	235,724
	Square Footage			209,993	209,993
	Utilities			309,091	309,091
		426.50	\$	966,372	\$ 1,778,962
				\$ 1,778,962	\$ 2,745,334
	SOUTH GARNER HS				
	State MOE				
	Principal	12.00	\$	95,840	\$ 140,164
	Assistant Principal	24.00		181,521	220,195
	CTE MOE	62.00		311,460	360,455
	Gradpoint Teacher	10.00		50,236	58,139
	HS Intervention Coordinator	5.00		25,118	29,070
	ALC Teacher	12.00		59,062	68,486
	Bus Drivers	300.00		852,601	872,091
	Head Custodian	12.00		40,588	40,878
	Custodian	24.00		73,836	74,416
	Local MOE				
	Clerical Support	89.00		311,940	311,940
	Academics Teacher	5.00		29,070	29,070
	Library Media Specialist	20.00		148,212	148,212
	SAP Coordinator	10.00		70,932	70,932
	School Psychologist	5.50		42,349	42,349

New Schools and Facility Changes

Budget Adjustments	Description	MOE	State	Local	Total
	School Social Worker	5.00	\$	\$ 36,431	\$ 36,431
	Cafeteria Manager	10.00		37,550	37,550
	Assistant Manager	10.00		34,359	34,359
	Cashier Assistants	30.00		103,078	103,078
	Extra Duty			193,839	193,839
	Testing Office Costs			1,400	1,400
	Voice and WAN Services				
	Recurring Costs			16,035	16,035
	One-Time Costs			11,711	11,711
	Athletics			8,760	8,760
	Instrument Repair			875	875
	Custodial Services			341,888	341,888
	Square Footage			305,934	305,934
	Acreage			49,726	49,726
	Utilities			450,307	450,307
	Security		37,838	32,000	69,838
	HS AdvancED Accreditation and Membership Fees			750	750
		645.50	\$ 1,728,100	\$ 2,400,778	\$ 4,128,878
	GARNER SCORE ACADEMY				
	Custodial Services		\$	\$ 5,054	\$ 5,054
	Square Footage			3,382	3,382
	Utilities			4,978	4,978
	Voice and WAN Services			6,383	6,383
			\$	\$ 19,797	\$ 19,797
	WILEY ES SWING SPACE				
	Custodial Services		\$	\$ (86,079)	\$ (86,079)
	Square Footage			(57,602)	(57,602)
	Acreage			(5,584)	(5,584)
	Utilities			(84,784)	(84,784)
		-	\$	- \$ (234,049)	\$ (234,049)
	NORTH RIDGE ES SWING SPACE				
	Custodial Services		\$	\$ (92,386)	\$ (92,386)
	Square Footage			(61,822)	(61,822)
	Acreage			(14,101)	(14,101)
	Utilities			(90,997)	(90,997)
			\$	\$ (259,306)	\$ (259,306)

New Schools and Facility Changes

Budget Adjustments

Description	MOE	State	Local	Total
NORTH WAKE COLLEGE AND CAREER ACADEMY				
CTE State MOE	10.00	\$ 50,236	\$ 7,902	\$ 58,138
	10.00	\$ 50,236	\$ 7,902	\$ 58,138
LINCOLN HEIGHTS ES RENOVATION				
Custodial Services		\$	\$ 17,202	\$ 17,202
Square Footage			11,511	11,511
Utilities			16,944	16,944
	-	\$ -	\$ 45,657	\$ 45,657
POOLE ROAD WAREHOUSE				
Custodial Services		\$	\$ 58,520	\$ 58,520
Square Footage			39,160	39,160
Utilities			57,640	57,640
Voice and WAN Services			9,874	9,874
		\$	\$ 165,194	\$ 165,194
Total	1,544.00	\$ 3,647,487	\$ 5,966,385	\$ 9,613,872

Growth

New Schools - Early Hires and Professional Learning

Area

Schools

Description

New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. Schools opening in 2018-19 will receive funding for staff development, and schools opening in 2019-20 will receive funding for early hires and task assignment.

New Schools

Opening in 2018-19	Opening in 2019-20
Bryan Road Elementary	Parkside Elementary
Buckhorn Creek Elementary	Southeast Raleigh Elementary
Apex Friendship Middle	Alston Ridge Middle
South Garner High	Green Level High

The state will fund four principal Months of Employment (MOE) for each new school opening in 2019-20. Allotments will be distributed based on the following chart:

Funding Formula

	Elementary	Middle	High
Early Hires (year 1)	5 MOE Principal 5 MOE Lead Secretary	6 MOE Principal 6 MOE Lead Secretary	6 MOE Principal 6 MOE Lead Secretary
Task Assignment (year 1)	\$31,000	\$41,000	\$42,000
Staff Development (year 2 - school opens)	\$10,000	\$10,000	\$10,000

2019-20 New Schools	Elementary	Middle	High	Total
Principal				
State MOE	8.00	4.00	4.00	16.00
Local MOE	2.00	2.00	2.00	6.00
	10.00	6.00	6.00	22.00
Lead Secretary				
Local MOE	10.00	6.00	6.00	22.00

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Principals (4 new schools)	22.00	\$ 132,217	\$ 116,716	\$ 248,933
Lead Secretaries	22.00		89,095	89,095
Task Assignment			145,000	145,000
Staff Development Dollars			40,000	40,000
Remove current budget	(48.50)	(113,600)	(463,905)	(577,505)
Total	(4.50)	\$ 18,617	\$ (73,094)	\$ (54,477)

Growth

Textbooks State Funds

Area

Schools

Description

The Wake County Public School System receives \$34.80 per average daily membership in grades K-12 from the state for textbooks and digital resources.

Effective July 1, 2018, funds allotted for textbooks and digital resources may only be used for the purchase of textbooks and digital resources. These funds shall not be transferred out of the allotment for any other purpose.

	<u>2018-19</u>	<u>2017-18</u>	<u>Increase</u>
162,327 students * \$34.80	\$5,648,980	\$5,598,063	\$50,917
Recycling	\$3,142	\$3,142	-
	<u>\$5,652,122</u>	<u>\$5,601,205</u>	<u>\$50,917</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Allotment Increase		\$ 50,917
Total	-	\$ 50,917

Growth

Academically/Intellectually Gifted (AIG) Teachers

Area	Academics									
Description	AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high achievement potential, particularly nurturing the underrepresented populations, K-12, nor enough months to support each school.									
Funding Formula	<p>State Formula: Each Local Education Agency (LEA) receives \$1,322.28 per child for 4 percent of average daily membership regardless of the number of children identified as academically or intellectually gifted in the LEA = \$8,585,669.82. With the anticipated enrollment for 2018-19, state revenue would increase by \$64,703.82. The cost of a state teacher MOE is \$5,023. The 2018-19 increase in state funds divided by one teacher state month is \$64,703.82/\$5,023 = 12.75 MOE (rounded down to ¼ increments for allotment purposes.)</p> <p>Wake County Public School System (WCPSS) School Formula: MOE are distributed to schools based upon a formula according to annual student identification of AIG students. Approximately 15 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted.</p>									
Proposed Funding	Proposed AIG Teacher Positions: 29.50 MOE to support the new school openings to receive a minimum of 5 MOE for Bryan Road ES (5 MOE), Buckhorn Creek ES (5 MOE), and Apex Friendship MS (5 MOE); remaining 14.50 MOE to be used for growth and changes in student AIG identification. Adjustments for new schools are on the New Schools and Facility Changes request.									
Strategic Objective	Learning & Teaching									
Budget Adjustments	<table border="1"> <thead> <tr> <th>Description</th> <th>MOE</th> <th>Local</th> </tr> </thead> <tbody> <tr> <td>AIG Teacher Local MOE</td> <td>14.50</td> <td>\$ 84,299</td> </tr> <tr> <td>Total</td> <td>14.50</td> <td>\$ 84,299</td> </tr> </tbody> </table>	Description	MOE	Local	AIG Teacher Local MOE	14.50	\$ 84,299	Total	14.50	\$ 84,299
Description	MOE	Local								
AIG Teacher Local MOE	14.50	\$ 84,299								
Total	14.50	\$ 84,299								

Career and Technical Education (CTE) Program Support

Area Academics

Description

CTE Program Support revenues are anticipated to increase by \$15,585 due to an increase from 61,961 to 62,517 in student enrollment in grades 8-12 (62,517 x \$33.54) + \$10,000 = \$2,106,820. Reductions for Restart School supply funds and Adobe license purchase are deducted from revenue. Staff anticipates that additional revenue for student certification will be received at similar levels to 2017-18. Allocation to schools is based on CTE course enrollment.

Calculations

Total Increase for 2018-19 is \$15,585 less (removing one-time ABC transfer to PRC 013) \$1,566,660 = reduction of (\$1,551,075).

Description	2017-18	2018-19	Difference
Current Year Budget Revenue	\$ 2,091,235	\$ 2,106,820	\$ 15,585
Transfer from Lapsed CTE MOE	1,566,660	-	(1,566,660)
Industry Credential Allotment	34,132	34,132	-
Charter School Reduction	(20,541)	(20,541)	-
Adobe License Adjustment	(48,375)	(48,375)	-
Restart Transfer	(24,943)	(24,943)	-
	\$ 3,598,168	\$ 2,047,093	\$ (1,551,075)

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State
Substitutes - Staff Development		\$ (29,614)
Driver Overtime		(6,000)
Curriculum Development Pay		(10,000)
Staff Development Participant Pay		(12,891)
Tutorial Pay		(11,265)
Social Security		(6,102)
Retirement		(4,952)
Hospitalization		705
Contracted Services		(32,000)
Workshop Expenses		(37,000)
Printing and Binding		(17,410)
Other Professional Services		(3,000)
Travel Reimbursement		(3,800)
Field Trips		(109,480)
Supplies and Materials		(574,518)
Computer/Software and Supplies		(33,556)
Furniture and Equipment - Inventoried		(20,714)
Computer Equipment - Inventoried		(574,478)
Furniture and Equipment -Capitalized		(65,000)
Total	-	\$ (1,551,075)

Growth

K-8 Intervention Teacher

Area

Academics

Description

The base allotment is one five-month position for each elementary school. Additional allotments may be assigned based upon End of Grade (EOGs) and mCLASS reading performance data (as determined by Elementary School Programs and Intervention Services). All Intervention positions are terminating at the end of the fiscal year.

For grades 6-8, all middle schools will receive 10/11 Months of Employment (MOE) to create a full-time position. Using 2015-16 performance composite, we found the percentage of students not-proficient and tiered the schools to determine appropriate levels of support.

- Tier 1: 0 - 29% not-proficient = 10/11 MOE
- Tier 2: 30 - 49% not-proficient = 15/16.5 MOE
- Tier 3: 50 - 100% not-proficient = 20/22 MOE

Using the tiered system, we are requesting a total of 10 MOE for district growth and 20 MOE for the new schools opening in 2018-19. Adjustments for the new schools are shown on the New Schools and Facility Changes request.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
K-8 Intervention Teacher	10.00	\$ 51,496	\$ 8,122	\$ 59,618
Total	10.00	\$ 51,496	\$ 8,122	\$ 59,618

Limited English Proficiency (LEP) Months of Employment (MOE)

Area

Academics

Description

LEP eligibility is determined through the initial screener and/or annual assessment of students with the North Carolina test of English language proficiency. State LEP funds are allocated based upon the number of LEP students enrolled through and up to October 1 of the preceding school year.

The expected ratio of English as a Second Language (ESL) teacher to LEP students is 1:70. District allotments are based upon increments of 5 or 6 MOE when possible, making a ratio of ESL teacher to LEP students as high as 1:120. With increasing LEP student population and the opening of four new schools in 2018-19, it is necessary to increase LEP MOE by 74 MOE in order to provide the same level of service.

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: salary of teaching assistant + LEP count (an average of the current headcount and the previous two years with the current year factored in twice) + LEP concentration (percent Average Daily Membership (ADM) in current year).

Current LEP headcount (three-year average) = 12,610; state factor allotted on count \$406.62; LEP concentration is 8.2 percent; Wake County Public School System factor 1,054.81; state factor allotted on concentration \$4,551.36 = \$10,275,670.

2018-19 student membership	162,327
8.2% of student membership 13,379 (50% of LEP population at \$406.62)	\$ 5,440,169
50% of the Local Education Agency LEP concentration 1,052.41 at \$4,551.36	\$ 4,800,823
Base teaching assistant formula	\$ 34,673
2018-19 LEP projected budget	\$ 10,275,665
Less 2017-18 LEP budget	\$ (8,858,427)
Increase in revenue in 2018-19	\$ 1,417,238

Total 2018-19 MOE request 74.00

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
LEP State MOE	279.00	\$ 1,417,238	\$ 220,475	\$ 1,637,713
LEP Local MOE	(205.00)		(1,191,826)	(1,191,826)
Contracted Services			100,000	100,000
Total	74.00	\$ 1,417,238	\$ (871,351)	\$ 545,887

Growth

Middle School Academics Teachers

Area	Academics									
Description	<p>The Middle School Academics allotments are designed to support the middle school program by funding the following positions:</p> <p>Instructional Resource Teacher (IRT): IRTs provide communication between the office of Middle School Programs and the middle schools. They support the classroom teacher in implementing best instructional practices.</p> <p>Arts: These Months of Employment (MOE) support positions such as foreign language, dance, instrumental music, and/or band.</p>									
Funding Formula	<p>Middle School Funding Formula:</p> <ul style="list-style-type: none"> • 1 MOE: 50 students enrolled in grades 6-8 (rounded down) • +2 MOE for year-round schools • +2 MOE for small schools (first or second year with fewer than three grade levels.) <p>The 2017-18 budget allotted 742 total MOE.</p> <p>The following is needed for 2018-19:</p> <ul style="list-style-type: none"> • 768 MOE for base allotments based on the 1:50 formula (38,415 projected students) This number includes the students that will attend the new Apex Friendship MS. • 18 MOE for additional 2 MOE for nine year-round schools. • 14 MOE for additional 2 MOE for three smaller schools and above formula allotments for Hilburn (2 MOE), Wake Young Women’s Leadership Academy (3 MOE), and Wake Young Men’s Leadership Academy (3 MOE). 									
Proposed Funding	This is a total of 800 MOE which is an increase of 58 MOE less 5 MOE for Apex Friendship Middle on the New Schools and Facility Changes request.									
Strategic Objective	Learning & Teaching and Achievement									
Budget Adjustments	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Description</th> <th style="text-align: center;">MOE</th> <th style="text-align: center;">Local</th> </tr> </thead> <tbody> <tr> <td>Teachers Local MOE</td> <td style="text-align: center;">53.00</td> <td style="text-align: center;">\$ 308,131</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">53.00</td> <td style="text-align: center;">\$ 308,131</td> </tr> </tbody> </table>	Description	MOE	Local	Teachers Local MOE	53.00	\$ 308,131	Total	53.00	\$ 308,131
Description	MOE	Local								
Teachers Local MOE	53.00	\$ 308,131								
Total	53.00	\$ 308,131								

Audiologists

Area **Special Education**

Description

The North Carolina Department of Public Instruction (NCDPI) stipulates one audiologist per 25,000 students (average daily membership) and one additional audiologist per 75 students with identified hearing loss. Students with hearing loss include special education, Section 504, and general education students. In addition to caseload management, audiologists perform additional diagnostic and technical responsibilities:

- Audiologists performed 2,089 hearing screenings and evaluations in 2016-17.
- Audiologists train and supervise 372 hearing screening designees across the district.
- Audiologists annually calibrate over 200 portable audiometers.

Current enrollment for 2017-18 is 159,867 students. The number of hearing-impaired students currently identified with hearing loss and followed by audiology is 565.

Proposed Funding

Projected K-12 enrollment for 2018-19 is 162,327. Average annual caseload growth is 3.5 percent resulting in a projected 2018-19 caseload of 585.

Based on this projected growth and NCDPI guidelines, the Wake County Public School System (WCPSS) should have a total of 171.60 Months of Employment (MOE) for audiology but currently has 151.40 MOE. Of those, 139.40 MOE serve both preschool and school-age students as there are 12 MOE assigned to a lead audiologist position to provide leadership and fulfill supervisory responsibilities to audiologists.

Audiologists needed for general population students (162,327 students/25,000)	6.50
Audiologists needed for students identified with hearing loss (585 students/75)	7.80
Total audiologists needed in 2018-19 (6.50 + 7.80)	14.30
Total MOE needed (14.30 audiologists * 12.00 MOE)	171.60
Additional MOE needed for 2018-19 (171.60 - 139.40 existing MOE)	32.20

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Audiologists State MOE	32.20	\$ 200,289	\$ 31,649	\$ 231,938
Supplies - laptops, etc. (one-time cost)			1,614	1,614
Total	32.20	\$ 200,289	\$ 33,263	\$ 233,552

Occupational Therapists

Area	Special Education
Description	<p data-bbox="430 327 1497 449">Occupational Therapists (OTs) in the Wake County Public School System (WCPSS) serve both preschool and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for OTs accounts for work responsibilities such as the following:</p> <ul data-bbox="430 485 1497 800" style="list-style-type: none">• Staff training relative to fine motor and sensory strategies;• Adaptive equipment management;• Interfacing with multiple school teams;• Serving on preschool assessment teams;• Serving students with 504 accommodation plans;• Providing consultation for self-help issues for students with oral intake concerns;• Parent training; and• Travel to multiple school sites, homes, and child care for itinerant preschool service delivery. <p data-bbox="430 846 1497 1062">OTs must serve preschool students in the child care setting and in homes, which reduces the number of students each OT can serve due to travel time. The maximum number of students served by OTs due to travel is 39 students. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for pre-kindergarten and OT services. Currently, 466 preschool students with OT services are eligible through preschool services, which means 11.95 OTs are needed. Assuming the positions are 10 Months of Employment (MOE), 119.50 MOE are currently needed.</p> <p data-bbox="430 1100 1497 1283">Thirteen percent of students enrolled in WCPSS receive special education services, and 12 percent of students receiving special education services receive OT services. The student enrollment for 2017-18 is 159,867 and currently 2,494 students require OT services. The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum caseload of 50 students for OTs. Based on the ratio, 49.88 OTs are needed to serve school-age students, which equates to 498.80 MOE.</p> <p data-bbox="430 1325 1497 1541">There are currently 645.95 MOE of OT. Of those, 12 MOE are assigned to a lead OT position to provide leadership and fulfill supervisory responsibilities to OTs. Also, there are 37 MOE of OT assigned to the preschool assessment teams to support the assessment and eligibility determination of preschool referrals which must be completed within 90 days per state and federal policy. The 37 MOE and 12 MOE lead OT positions are not included in the MOE serving students with disabilities; therefore, of the 645.95 MOE of OT, there are 596.95 MOE available to serve preschool and school-age students requiring OT services.</p> <p data-bbox="430 1583 1497 1703">The total MOE needed is 683.20 MOE as 172.40 preschool MOE (135.40 + 37.00) and 510.80 school-age MOE (498.80 +12.00) equals 683.20 MOE. There are currently 645.95 MOE which is a deficit of 37.25 MOE. This need for additional MOE of OTs to serve students this school year resulted in 38 caseload waiver requests submitted to NCDPI in October 2017.</p>
Proposed Funding	<p data-bbox="430 1738 1497 1862">For the past four years, preschool has experienced 8.27 percent growth. April 1st preschool child count was 2,003, and preschool students requiring OT services was 528. This represents 26.4 percent of preschool students requiring OT services. Expected growth for OT is 656 students, which means 16.82 OTs, or 168.20 MOE, are needed in 2018-19.</p>

Occupational Therapists

Proposed Funding The K-12 student membership projection for 2018-19 is 162,327, which means 2,532 students will require services; therefore, 50.64 Occupational Therapists (OTs), or 506.40 Months of Employment (MOE), will be needed to serve school-age students in 2018-19.

There are 723.60 OT MOE needed to provide services to students with disabilities (preschool and school age) in 2018-19 and only 645.95 MOE available; therefore, an additional 77.65 MOE are needed.

OTs needed to serve preschool students in 2018-19

Projected students eligible for OT services through preschool services	656
OTs needed for preschool students based on the 1:39 ratio (656/39)	16.82

OTs needed to serve school-age students in 2018-19

Projected students requiring special education services (162,327*13%)	21,102
Projected students requiring occupational therapy services (21,102*12%)	2,532
OTs needed for school-age students based on the 1:50 ratio (2,532/50)	50.64
Total OTs needed for preschool and school-age students (16.82 + 50.64)	67.46
Total MOE for supervisory and assessment (12 lead + 37 assessment team)	49.00
Total MOE needed (67.46 positions * 10.00 MOE = 674.60 + 49.00)	723.60
Additional MOE needed for 2018-19 (723.60 - 645.95 current MOE)	77.65

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Occupational Therapists	77.65	\$ 617,776	\$ 2,249	\$ 620,025
Supplies - laptops (one-time cost)			4,662	4,662
Total	77.65	\$ 617,776	\$ 6,911	\$ 624,687

Special Education Teachers and Teaching Assistants

Area Special Education

Description The North Carolina Department of Public Instruction (NCDPI) stipulates that a continuum of educational placements be made available for all students as required by the services detailed on the student's Individualized Education Plan (IEP). Special education teachers and teaching assistants in the Wake County Public School System (WCPSS) serve school-age students through Cross Categorical Resource Services, an Occupational Course of Study, and/or Special Education Regional Classrooms. The NCDPI allotment manual states the funding formula for Children with Special Needs as 12.75 percent of the allotted Average Daily Membership (ADM) by the dollar per child count funding factor. The funding formula includes the matching benefits, except for the supplement which is funded through the local budget. The average amount per child allocation is \$4,253.55.

Regional Programs NCDPI stipulates class size for special education regional program teachers ranging from 6 to 14 students based on the severity and intensity of the students' disabilities. Students assigned to a regional program have the most intense needs which may include all or many of the following areas: medical, social-emotional, self-help, communication (including low or non-verbal), gross/fine motor, swallowing, hearing, and vision. To ensure the provision of a free appropriate education, NCDPI also stipulates the allotment of teaching assistants for each special education regional classroom starting with one teaching assistant, and additional teaching assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance.

Over the past three years, in addition to the currently enrolled students, WCPSS enrolled and/or identified 135 additional students in the 2014-15 school year, 150 additional students in the 2015-16 school year, and 151 additional students in the 2016-17 school year to be served in regional programs. As of October 20, 2017, WCPSS has enrolled and/or identified 90 students with disabilities whose IEPs require placement in a regional program. In October 2017, Special Education Services (SES) submitted 27 waiver requests to NCDPI for the 2017-18 school year for regional program classrooms that exceeded the required teacher caseload or required additional teaching assistants due to the severity of the students' disabilities.

Based on the trend data for the last three school years, the projected number of new students requiring placement in a regional program is 150. WCPSS currently has 335 regional programs. To accommodate growth, WCPSS would need to open 25 new regional programs; however, SES is only requesting 18 new classrooms for 2018-19 which would require an additional 18 teachers and 36 teaching assistants to support students with disabilities in regional programs. There are eight existing positions that will be repurposed to reduce the need to ten teacher positions.

Regional Programs Months of Employment (MOE)

- **Teachers - 100 MOE** (10 MOE x 10 teachers)
- **Teaching Assistants - 334.8 MOE** (9.3 MOE x 36 teaching assistants)

In addition, due to the severity of need for current and newly enrolled students, at times students require additional adult support and/or special assignment teaching assistants to support safety for the students and/or others. Currently, 311 students with disabilities require additional adult support which is an estimated two percent of the total identified special education students. Based on projected numbers for growth for the 2018-19 school year, SES is projecting the addition of six special assignment teaching assistants.

Special Assignment Teaching Assistant MOE

- **Teaching Assistants - 55.8 MOE** (9.3 MOE x 6 teaching assistants)

Special Education Teachers and Teaching Assistants

CCR and OCS

Cross Categorical Resource (CCR) Services/Occupational Course of Study (OCS): According to the April 2017 child count for students with disabilities, the Wake County Public School System (WCPSS) has 19,133 K-12 students requiring special education and related services. The K-12 student membership projection for 2018-19 is 162,327. The average number of students with Individualized Education Plans (IEPs) of the total enrollment is 13 percent; therefore, the projected number of students with IEPs for 2018-19 is 21,103.

Based on projected enrollment for the 2018-19 school year, WCPSS will need an additional nine teachers and eight teaching assistants to support the new schools opening (two elementary, one middle, and one high school). In addition, there is a projected increase of 238 CCR/OCS students, and the average caseload of CCR/OCS students per teacher is 25; therefore, an additional 10 teachers are needed for 2018-19. However, Special Education Services is only requesting four teaching assistant positions and nine teacher positions to support new schools.

CCR/OCS Months of Employment (MOE)

- **Teachers - 90 MOE** (10 MOE x 9 teachers)
- **Teaching Assistants - 37.2 MOE** (9.3 MOE x 4 teaching assistants)

Proposed Funding

Total MOE for Regional Programs and CCR/OCS

- **Total Teachers - 190 MOE** (100 Regional Programs + 90 CCR/OCS)
- **Total Teaching Assistants - 427.8 MOE** (334.8 Regional Programs + 55.8 Special Assignment + 37.2 CCR/OCS)

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Special Education Teachers				
State MOE	190.00	\$ 954,475	\$ 156,434	\$ 1,110,909
Special Education Teaching Assistants				
State MOE	288.30	880,608	8,980	889,588
Local MOE	139.50		430,446	430,446
Total	617.80	\$ 1,835,083	\$ 595,860	\$ 2,430,943

Speech-Language Pathologists

Area Special Education

Description Speech-Language Pathologists (SLPs) in the Wake County Public School System (WCPSS) serve both preschool and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for SLPs accounts for work responsibilities such as documentation of services for Medicaid reimbursement, collaboration with families, other service providers, and care providers, and case management.

Preschool: SLPs must serve students in the child care setting and in homes which reduces the number of students each SLP can serve due to travel time. The maximum number of students served by itinerant SLPs due to travel is 39 students. The maximum number of preschool students served at school-based sites is 50. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for Pre-Kindergarten (PK) and SLP services. Preschool SLPs are also responsible for job requirements that are not accounted for within the North Carolina Department of Public Instruction (NCDPI) calculation of caseloads which includes outreach into the community for increased saturation rates (Child Find) and facilitation of transportation as a related service. Currently, 1,460 preschool students receive SLP services through preschool services (959 served at school-based sites and 501 served itinerant). Currently, there are 345.00 Months of Employment (MOE) serving preschool students.

Proposed Funding Using the 8.27 percent growth from April 1 child count for preschool, there are 1,038 students projected for 2018-19 served at school-based sites. Using the 1 to 50 ratio for school-based services, 20.76 SLP positions are needed to provide these services. There are 566 students projected for 2018-19 served as preschool itinerant. Using the 1 to 39 ratio for preschool itinerant students, 14.51 SLP positions are needed to provide these services. The total positions needed for preschool students is 35.27, which equals 352.70 MOE assuming they are 10-month positions.

SLPs needed to serve preschool students in 2018-19

Projected preschool students at school-based sites	1,038
SLPs needed to serve preschool students based on the 1:50 ratio (1,038/50)	20.76
Projected preschool itinerant students	566
SLPs needed for preschool itinerant students based on the 1:39 ratio (566/39)	14.51
Total SLPs needed to serve preschool students (20.76 + 14.51)	35.27
Total MOE needed for preschool students (35.27 SLPs * 10.00 MOE)	352.70
Additional MOE needed for preschool for 2018-19 (352.70 - 345.00 current MOE)	7.70

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
SLPs State MOE	7.70	\$ 47,895	\$ 7,568	\$ 55,463
Supplies (Laptop)			468	468
Total	7.70	\$ 47,895	\$ 8,036	\$ 55,931

Advanced Placement (AP) Registration

Area

Student Services

Description

Since 2007, School Counseling has contracted with Total Registration to provide an online platform for students to register for AP exams and for schools to manage the time-consuming and complicated ordering process with College Board. The contract covers online registration for each high school in the Wake County Public School System (WCPSS) and is based on the number of students who use the platform to register. This is the only such platform available for this purpose.

In 2014-15, the state of NC began a partnership with College Board to cover the cost of AP exams for any student in a public school in NC who is currently enrolled in an AP course. The number of students using the Total Registration platform increased substantially, and money was transferred from the school counselor supply code to cover the cost. The contract has increased each year based on the data below, and each time the money has been transferred from the school counselor supply code to cover the cost.

Total Registration final invoice for 2013-14: \$ 9,516.34 (12,046 exams @ \$0.79 per exam)
 Total Registration final invoice for 2014-15: \$15,451.30 (18,178 exams @ \$0.85 per exam)
 Total Registration final invoice for 2015-16: \$17,087.55 (20,103 exams @ \$0.85 per exam)
 Total Registration final invoice for 2016-17: \$33,663.60 (24,936 exams @ \$1.35 per exam)

The current contract for 2017-18 is for \$30,000, which is aligned with the amount of funds available. However, we anticipate the contract requiring an amendment to increase the contract by at least \$5,000 based on the increase in number of exams taken in 2017 (4,833 exam increase).

Due to savings in prior years, funds were transferred from K-12 counselor supplies to cover the increase in contract costs for AP registration:

2014-15 = \$5,500
 2015-16 = \$5,300
 2016-17 = \$9,105

Proposed Funding

There are no supply funds available to transfer in 2017-18. To prepare for growth in 2018-19 as we continue to increase the number of students taking AP courses and therefore taking AP exams, an increase of \$10,000 is requested for growth related to AP registration.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 10,000
Total	-	\$ 10,000

Financial Aid Advisory Program

Area

Student Services

Description

Financial Aid Advisors (FAAs) serve each high school that has a senior class. They currently serve 29 high schools, including the early colleges, college and career academies, and Crossroads FLEX. FAAs meet with students and families to share information related to financial aid for college, including scholarships, grants, loans, Free Application for Federal Student Aid (FAFSA) completion, etc. They also present to parent and student groups, attend college fairs, and assist students in the use of College Foundation of North Carolina (CFNC) for college planning purposes.

In 2016-17, FAAs were moved from contracts to temporary hourly employees. They serve each of the large, comprehensive high schools an average of five hours per week from September through April with the exception of holiday breaks. This averages 30 weeks, or 150 hours, per comprehensive high school. They serve the smaller schools an average 5 hours per month or 40 hours per small school.

In 2016-17, FAAs were hired as temporary hourly employees at a rate of \$25 per hour.

$\$25 \text{ per hour} * 150 \text{ hours} = \$3,750$

$\$25 \text{ per hour} * 40 \text{ hours} = \$1,000$

We have 22 large high schools and 7 small schools.

$22 * \$3,750 = \$82,500$

$7 * \$1,000 = \$7,000$

Total = \$89,500 (salary only)

The budget for 2016-17 was \$53,237 for 21 large schools and 7 small schools. Funds were transferred from over/under (\$7,494.23) and from the school counseling budget (\$2,951) to ensure minimum service to schools.

The budget for 2017-18 is \$72,133 (salary) for 22 large schools and 7 small schools. Additional funds will need to be transferred from over/under to meet the minimum funding requirement of \$89,500 (salary).

Proposed Funding

This request is to increase the budget for 2018-19 by \$17,367 (salary) and \$1,329 (benefits) to meet the minimum funding needs for schools and to reduce the need for budget transfer from over/under and from the school counseling budget.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
FAAs		\$ 18,696
Total	-	\$ 18,696

Parent Teacher Resource Coordinator - Project Enlightenment

Area

Student Services

Description

The Parent Teacher Resource Center coordinator position at Project Enlightenment is currently a 10 month position; however, the need for services and coordination of these resources for families in Wake County is year-round. The Parent Teacher Resource Center serves as main reception for the building which is utilized by the Wake County Public School System (WCPSS) staff for workshops and meetings year-round, thus the need for an additional 2 months of employment for the coordinator. Data from the period of June 16, 2017 - August 17, 2017, supports this need as services were provided to:

- 779 parents
- 407 children
- 142 teachers
- Hundreds of WCPSS staff utilizing training and meeting rooms
- 92 children in need of developmental screenings

The critical work of this position supports the need to develop relationships with parents and young children to meet the needs of the “whole” child as well as increasing learning opportunities targeting low-income students, students of color, English Language learners, and students with disabilities - all key components of the WCPSS strategic plan.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Coordinator	2.00	\$ 14,381
Total	2.00	\$ 14,381

Preschool Special Education Teachers and Teaching Assistants

Area	Student Services
Description	<p>According to the April child count, the number of preschool students with disabilities increased by 12 percent from 2012 to 2014; 10 percent in 2015, and 7 percent growth in 2016. An 8.3 percent increase occurred from April 2016 to April 2017 with a total of 2,003 students. With no increase in evaluation staff, growth was anticipated to be only 2.5 percent in April 2017. Referrals from the Children’s Developmental Services Agency increased by 20 percent, student transfers into Wake County increased by 19 percent, and overall referrals increased by 5 percent from 2016 to 2017. On average, 20 percent of the total number of preschool students with disabilities are eligible as speech and language impaired. At least a 5 percent growth in April 2018 child count for preschool students with disabilities is expected (100 students).</p>
Special Education Classrooms	<p>New special education part day preschool classrooms are proposed due to the increase in student growth. About 20 percent of the preschool disability population are eligible as students with autism. An increase of at least 32 students with disabilities will require a separate setting for the 2018-19 school year resulting in the need for two classrooms. Eight students will be served in each class in the morning and eight different students will be served in the afternoon totaling services for 16 students requiring low student to teacher ratio and structure.</p> <ul style="list-style-type: none"> • Teachers - 20 Months of Employment (MOE) (2 classrooms x 10 MOE = 20 MOE) <p>There is one teaching assistant in each part day classroom for children with autism.</p> <ul style="list-style-type: none"> • Teaching Assistants - 18.6 MOE (2 classrooms x 9.3 MOE = 18.6 MOE)
Blended Classrooms	<p>Based on state and federal Indicator 6, the number of students with disabilities served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System (WCPSS) has not met the state target. The North Carolina Department of Public Instruction (NCDPI) has reduced the target to 37 percent of students served in RECP. In WCPSS, 31.59 percent of students are served in RECP. We propose the addition of four more blended classrooms to serve 24 students with disabilities and to increase the number of students served for Title I by 36.</p> <ul style="list-style-type: none"> • Special Education Teachers - 20 MOE (4 classrooms x 5 MOE = 20 MOE) • Title I Teachers - 20 MOE (4 classrooms x 5 MOE = 20 MOE) <p>There are two teaching assistants per classroom, one at 4.65 MOE funded by Special Education and one at 9.30 MOE funded by 4.65 Special Education and 4.65 Title I.</p> <ul style="list-style-type: none"> • Teaching Assistants - 55.8 MOE (37.2 MOE Special Education and 18.6 MOE Title I) 4 classrooms x 9.30 MOE = 37.2 MOE Special Education + 4 classrooms x 4.65 MOE = 18.6 MOE funded by Title I
Title I/NC Pre-K Classrooms	<p>Research identifies the positive impact of high quality early learning programs on children. Children participating in a high-quality pre-k program are better prepared for kindergarten, have improved literacy and math skills, are less likely to be identified for special education or retained, and are more likely to graduate from high school.</p> <p>For the 2017-18 school year, 43 percent of incoming kindergarten students to Wake County were proficient on the Text Reading Comprehension (TRC) literacy assessment given at the beginning of the year. In Elementary Support Model (ESM) schools, an average of 26 percent of incoming kindergarten students were proficient on the TRC. These results indicate a need for additional opportunities for young children in these areas.</p>

Preschool Special Education Teachers and Teaching Assistants

Title I/NC Pre-K Classrooms

In order to address the need, split funding four additional classrooms using Pre-K Title I (75 percent) and NC Pre-K (25 percent) funds would allow for us to serve an additional 72 children.

- **Title I Teachers - 30 Months of Employment (MOE)** (4 classrooms x 7.5 MOE)
- **NC Pre-K Teachers - 10 MOE** (4 classrooms x 2.5 MOE)
- **Title I Teacher Assistants - 27.9** (4 classrooms x 6.975 MOE)
- **NC Pre-K Teacher Assistants - 9.3** (4 classrooms x 2.325 MOE)

Itinerant Teachers

The need to provide specialized services to eligible students in environments with typically developing students is required in order to offer a continuum of services and ensure a Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE). Children with more significant impairments are served itinerantly in child cares, homes, and private preschools resulting in a maximum capacity of 12 children with disabilities per itinerant teacher. In 2014, the Wake County Public School System (WCPSS) provided 503 sessions of itinerant services, and by 2016-17, 823 sessions of itinerant services were provided per week. At least 24 additional students will require specialized services in community settings with the addition of two preschool special education teachers.

- **Special Education Itinerant Teachers - 20 MOE** (2 teachers x 10 MOE= 20 MOE)

Special Assistants

Due to behavioral needs, medical issues, feeding concerns, and class size, additional teaching assistants have been required. Special teaching assistants have increased from 136.95 MOE in 2012 to 283.24 MOE in 2015. In 2015-16, an additional 164.61 MOE were utilized for special assistants. With the increase in students with disabilities on child count and students with significant needs for support, an additional 74.4 MOE are necessary.

- **Special Teaching Assistants - 74.4 MOE**

Proposed Funding

- **Total Teachers - 120 MOE** (60 Special Education + 50 Title I + 10 NC Pre-K)
- **Total Teaching Assistants - 186 MOE** (130.2 Special Education + 46.5 Title I + 9.3 NC Pre-K)

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Preschool Teachers					
Special Education	60.00	\$ 301,413	\$ 49,400	\$	\$ 350,813
Title I	50.00			299,428	299,428
NC Pre-K	10.00		58,262		58,262
Preschool TAs					
Special Education	130.20	397,694	4,056		401,750
Title I	46.50			147,755	147,755
NC Pre-K	9.30		28,750		28,750
Total	306.00	\$ 699,107	\$ 140,468	\$ 447,183	\$ 1,286,758

School Counselors

Area

Student Services

Description

The American School Counselor Association's recommended ratio should not exceed 250 students to one school counselor. When school counselors are providing comprehensive school counseling programs, as in the Wake County Public School System (WCPSS), this ratio should not exceed 250 students for one school counselor in order to ensure quality of student outcomes.

Funding Formula

State Formula: One position per 218.55 in average daily membership. State Months of Employment (MOE) in Program 007 provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

It is the intent of the General Assembly that the positions must be used first for counselors, then for social workers and other instructional support personnel that have a direct instructional relationship to students or teachers to help reduce violence in public schools.

WCPSS Formula: For 2017-18, schools received allotments based on the below ratios. The current formula will be applied to 2018-19.

Elementary Schools (current ratio 1:609):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
0 - 750	10	0 - 882	12
751 - 1,000	15	883 - 1,178	17
Over 1,000	20	Over 1,178	22

Middle Schools (current ratio 1:355):

Traditional/Modified Calendar		Year-Round Calendar*	
Number of Students	MOE	Number of Students	MOE
1 - 434	10	0 - 510	12
435 - 849	20	511 - 999	22
850 - 1,249	30	1,000 - 1,469	34
1,250 - 1,549	40	1,470 - 1,822	42
Over 1,549	50	Over 1,822	52

*Year-round allocation is based on 85 percent of the student planning allotment for traditional/modified calendar schools.

High Schools (current ratio 1:388):

Number of Students	MOE
1 - 2,249	10 per grade level 12 additional MOE for Dean of Student Services
2,250 - 2,649	10 additional MOE
2,650 - 3,049	10 additional MOE
Off Site 9th Grade Centers	12 additional MOE

Growth

School Counselors

Proposed Funding

Elementary Schools - 16.00 Growth Months of Employment (MOE)

The 2017-18 base for elementary K-5 counselors is: 1,319 MOE. The projected 2018-19 student enrollment for elementary grades K-5 is $(73,920/609 = 121.38 \text{ positions}) = 121.38 * 11$ (average number of MOE) = $1,335 - 1,319 = \mathbf{16.00 \text{ growth MOE}}$.

Middle Schools - 80.00 Growth MOE

The 2017-18 base for middle school 6-8 counselors is: 1,110 MOE. The projected 2018-19 student enrollment for middle school grades 6-8 is $(38,415/355 = 108.21 \text{ positions}) = 108.21 * 11$ (average number of MOE) = $1,190 - 1,110 = \mathbf{80.00 \text{ growth MOE}}$.

High Schools - (11.00) Growth MOE

The 2017-18 base for high school 9-12 counselors is: 1,428 MOE. The projected 2018-19 student enrollment for high school grades 9-12 is $(49,992/388 = 128.85 \text{ positions}) = 128.85 * 11$ (average number of MOE) = $1,417 - 1,428 = \mathbf{(11.00) \text{ growth MOE}}$.

Total needed to maintain current formula – 85.00 growth MOE.

Please note that use of the current funding formula and the growth request for 2018-19 is still inadequate to meet the state formula and the recommended ratio of 1:250.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Counselors State MOE	50.00	\$ 304,073	\$ 50,578	\$ 354,651
Counselors Local MOE	35.00		248,269	248,269
Total	85.00	\$ 304,073	\$ 298,847	\$ 602,920

Growth

School Psychologist

Area

Student Services

Description

The Wake County Public School System (WCPSS) bases calculations for school psychologist months of employment on student membership in grades K-12.

Preschool referrals from the Children’s Developmental Services Agency (CDSA) have increased 20 percent. Referrals coming from the CDSA are typically more complicated and take more time to complete. Data indicates the compliance rate of these referrals for completing cases by student’s third birthdays has decreased over time since 2014-15 from 98 percent, 2015-16-94 percent to 78.5 percent in 2016-17.

We currently have two half-time preschool psychologists who in turn have half of their preschool cases completed by Triangle, which is at a total contract cost to the district of \$359,000, and the contract often runs out in the spring. (Please note only a portion of the monies are used for the caseload imbalance of our two half-time psychologists.) An in-house WCPSS school psychologist can complete these cases for approximately \$200-\$300 less than the agency’s cost per case. Forty-two cases per half-time psychologist were allotted to Triangle at the start of the 2017-18 school year. 2016-17 data indicates an average caseload for a full-time preschool psychologist is 80 cases. If we could turn the two part-time preschool psychologist positions to full time, it would support compliance and sustainability of growth.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Psychologist	12.00	\$ 89,636
Total	12.00	\$ 89,636

Academically/Intellectually Gifted (AIG) CogAT/IOWA Assessment Scanning

Area Chief of Staff and Strategic Planning

Description Pursuant to state law, the AIG Department is required to assess and identify AIG students in grade 3. In compliance with the law, the AIG Department has selected Houghton Mifflin Harcourt (formerly Riverside Publishing) for CogAT and IOWA battery of assessments. Students in other grades and those seeking admittance to Governor’s School are also assessed via these same means by the AIG Office. The Testing Office is responsible for scanning all of the answer sheets for all of the administrations in all grades. Currently, the Testing Office also purchases the test materials for grade 3 while the AIG Office purchases test materials for the other grades.

Historically, we have re-used CogAT and IOWA books from year to year, only replacing damaged booklets. However, with the normal wear and tear that comes from reusing materials, replacing books that have been marked in (for students with disabilities), and the opening of new schools, we will need to purchase a larger number of CogAT and IOWA test booklets, manuals, and answer sheets for the 2018-19 school year.

For the purpose of scanning, Riverside Publishing provided the Testing Office with a scanning program to download and then use to scan all the answer sheets for the AIG program. The scanned results were uploaded to Riverside after which Riverside provided the test results for the Testing Office to download and print. The cost for this process for the 2017-18 school year is \$54,200 at \$2.25 per scan.

Based on student projections, we are anticipating the need to scan approximately 22,600 answer sheets amounting to \$70,512 just for scanning costs alone.

Scanning Grade/ Item	Student Projections @ \$3.12 per scan	Total Anticipated Cost
Grade 3 CogAT	12,600	\$ 39,312
Grade 3 IOWA	7,000	\$ 21,840
Grades 4-12/ Governor School CogAT and IOWA	3,000	\$ 9,360

Strategic Objectives Balanced Assessment System and Achievement

Budget Adjustments

Description	MOE	Local
CogAT/IOWA Grade 3 Scanning		\$ 61,152
Grades 4-12, Gov. School Scanning		9,360
CogAT Book, Manual, and Answer Sheet Order		38,858
IOWA Book, Manual, and Answer Sheet Order		26,225
Less Existing Budget		(89,766)
Total	-	\$ 45,829

Growth

Schoolwires DBA Blackboard Content Management System

Area**Communications****Description**

This Communications Department uses a web Content Management System (CMS) to house the district's website and the sites of all schools. The user interface can be operated by district and school administrators without a high degree of technical expertise, ensuring timely communications to the public and stability and security of the web content itself.

The CMS provides a resource library for tools and features that can be easily deployed on school websites, allowing the district to centrally manage the distribution on key information for all departments including transportation, student assignment, and child nutrition. The integrated and unified web presence ensures a consistent and coherent use of design, navigation, messaging, branding, and content layout across all school sites.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
New School License		\$ 8,250
One-Time Fee		1,100
Total	-	\$ 9,350

Risk Management and Safety

Area Administrative Services

Description Risk Management manages risk of loss for Wake County Board of Education resources utilizing the past loss experience, exposure, and market conditions for employees, students, and real and personal property for several locations.

There will be four new schools (two elementary, one middle, and one high school). Student population will increase from 2017-18 (160,429) levels to 2018-19 (162,327). Over a 5,000 student increase since the 2015-16 year. Estimated increase in the number of employees is 320 (80 x 4 schools). There are 750 trailers, staff and pool vehicles, and activity buses.

General Liability and Property insurance premiums and self-insured retention will rise over the 2017-18 year pushed by increased liability exposures, addition of property, and inflation. Auto Liability should stay flat or increase slightly. Medical cost, additional employees, and the narrow market will cause workers' compensation premiums to continue an upward trend. Scholastic Accident Insurance will expand due to the increase of students participating in athletics.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 194,345
General Liability Insurance		36,450
Vehicle Liability Insurance		2,000
Total	-	\$ 232,795

School Connectivity

Area

Technology

Description

The 2007 School Connectivity Initiative (SCI) authorized the North Carolina State Board of Education to develop and implement a plan to enhance the technology infrastructure for public schools that supports teaching and learning in the classrooms. The plan approved by the State Board of Education provides for the funding of a shared education backbone for public schools in North Carolina and provides partial funding for Wide Area Networks in local school administrative units and Internet connections. The North Carolina Department of Public Instruction is the sponsor of the SCI.

Recurring funding has been allocated from the General Assembly to support this effort. A proportionate share of allocated funds is available to Local Education Agencies (LEAs) to support after-E-Rate costs (non-discounted share) associated with Wide Area Network or other applicable agency-approved wired and wireless connectivity within public schools. Actual LEA allotments are then calculated as a pro-rated portion of the annual funding allotted.

The Wake County Public School System receives a 50 percent discount on approved E-Rate services; therefore, the district can request reimbursement of the remaining 50 percent non-discounted portion through the SCI. An increase of \$20,750 is expected in 2018-19 against WAN services.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
WAN Services		\$ 20,750
Total	-	\$ 20,750

School Technology Fund

Area	Technology		
Description	State Allotment 2017-18		
	Fines and Forfeitures, Interest	\$	1,977,133
	Carryover fund 2016-17		2,602,443
	2017-18 Budget	\$	4,579,576
	State Allotment 2018-19		
	Fines and Forfeitures, Interest	\$	1,977,133
	Carryover fund 2017-18		800,000
	Estimated 2018-19 Budget	\$	2,777,133
	Decrease for 2018-19	\$	(1,802,443)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Computer Software and Supplies		\$ (900,000)
Contracted Services		(902,443)
Total	-	\$ (1,802,443)

Growth

Bus Drivers

Area Transportation

Description Additional ten-month drivers will be needed as follows for increased routes for existing magnet schools:

Magnet School	Drivers Needed
Bugg Elementary	7
Douglas Elementary	1
Fox Road Elementary	3
Lincoln Heights Elementary	2
Millbrook Elementary	1
Wendell Elementary	2
West Millbrook Middle	4
Total New Drivers	20

Adjustments for additional drivers for four new schools opening are on the New Schools and Facility Changes request.

Calculation of salary: $\$13.11 * 7.5 * 180 = \$17,698.50$

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
20 Bus Drivers	200.00	\$ 568,401	\$ 5,794	\$ 574,195
Mobile Communication			7,200	7,200
Total	200.00	\$ 568,401	\$ 12,994	\$ 581,395

Exceptional Children (EC) Operations

Area

Transportation

Description

Bus Operations Team Leaders

Add two bus operations team leader positions to continue to meet the needs of the EC Transportation group as our EC Transportation program continues to grow.

Currently, we have two bus operations team leaders that are responsible for the supervision of 200+ safety assistants, and two additional team leaders are being requested to help manage the day-to-day operations of EC Transportation.

Safety Assistants

Add 15 safety assistants to meet the requirements of special needs students who require an adult to monitor their ride to school. The number of students assigned to special needs vehicles (where most safety assistants are assigned) are projected to increase by 6.5 percent from 2017-18 to 2018-19. As such, the number of required safety assistants has increased.

Currently, we have 234 safety assistants servicing a total population of 4,400 riders (not all riders have a safety assistant). With the number of riders projected to grow by 286 students in 2018-19, we would require an additional 15 safety assistants.

Average Rate for current Safety Assistant = \$11.58.

Salary per (7.5 / 12 X 2080 = 1300 X 11.58 = \$15,054).

MOE (7.5 X 15 = 112.50)

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Bus Operations Team Leaders	24.00	\$ 123,832
15 Safety Assistants	112.50	380,628
Total	136.50	\$ 504,460

Program Continuity

Assistant Principal Formula Change for Middle Schools

Area Systemwide

Description North Carolina House Bill (HB) 90 does not allow the allotment for classroom teacher Months of Employment (MOE) to be converted for other uses. Middle schools have traditionally converted teacher MOE for additional Assistant Principal (AP) MOE to have administrative support across all grade levels. The proposed formula change will allow the schools to have the same level of AP support and lessen the impact of the loss of flexibility for conversions at the middle school level.

Current Formula

Day 10 student count	Traditional, Modified, Single-Track Year Round	Multi-Track Year Round
0 – 699 students	11 months	12 months
700 – 1,399 students	22 months	23 months
1,400+ students	33 months	34 months

Proposed Formula

Day 10 student count	Traditional, Modified, Single-Track Year Round	Multi-Track Year Round
0 – 599 students	11 months	12 months
600 – 749 students	22 months	23 months
750+ students	33 months	34 months

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Assistant Principals	341.00	\$ 3,145,197
Total	341.00	\$ 3,145,197

Program Continuity

Contract Services Previously Funded by the Medicaid Direct Services Reimbursement Program

Area Special Education

Description Medicaid Direct Services Program includes Cost Reporting and Fee For Service which are reimbursement programs for children with disabilities eligible to receive Medicaid funding.

Special Education received funds from the fee for service and cost reporting reimbursements on the Medicaid program. Currently, paybacks are three fiscal years behind. Wake County Public Schools is expecting cost reporting funds from 2015-16 and projected fee for service for 2018-19.

Special Education Services is requesting to shift contract dollars to local funds due to a decrease in carryover funds.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Contracted Services		\$ 2,610,471	\$ (2,610,471)	\$ -
Total	-	\$ 2,610,471	\$ (2,610,471)	\$ -

Program Continuity

Positions Previously Funded by the IDEA - Early Intervening Services (EIS) Grant

Area Special Education

Description Special Education Services (SES) used Individuals with Disabilities Education Act (IDEA) - Early Intervening Services carryover funds in 2017-18 to support Coordinated Early Intervening Services. To align the budget for 2018-19, SES is reducing 89 Months of Employment (MOE) and moving positions to Disadvantaged Student Supplement Funding (DSSF) to continue the literacy coach positions (65 MOE) and Title II to cover the math teacher trainer and behavior coach positions (24 MOE). Repurposed instructional support months will be used to cover a portion of a psychologist position (6 MOE).

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Local DSSF MOE	65.00	\$	\$ 377,897	\$	\$ 377,897
DSSF Reduction					
Tutor Pay			(33,191)		(33,191)
Contracted Services			(27,874)		(27,874)
Workshop Expenses			(223,321)		(223,321)
Printing Services			(61,256)		(61,256)
Supplies and Materials			(32,255)		(32,255)
Title II MOE	24.00			178,780	178,780
IDEA EIS MOE	(89.00)			(563,725)	(563,725)
Psychologist	6.00	36,718	8,349		45,067
Instructional Facilitator	(6.00)	(35,999)	(6,158)		(42,157)
Total	-	\$ 719	\$ 2,191	\$ (384,945)	\$ (382,035)

Program Continuity

Positions Previously Funded by the IDEA Title VI-B Handicapped Grant

Area Special Education

Description

The Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped grant provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21. As a result of receiving American Recovery and Reinvestment Act (ARRA) funds, Special Education Services had built up significant carryover in the Title VI-B grant (PRC 060). Those funds were used to establish new positions; however, increased salary costs resulted in increased costs for social security and retirement. In the following two years school years (2016-17 and 2017-18), retirement and hospitalization rates increased. As our allotment for PRC 060 has remained fairly constant, Special Education Services has been able to use carryover funds to continue to maintain these positions and costs; until recently.

As a result, in the 2018-19 school year, Special Education Services will no longer have sufficient carryover in PRC 060 to support these positions. Therefore, we are requesting to use local funds for these positions.

The North Carolina Department of Public Instruction (NCDPI) allotment manual states the funding formula for PRC 060 as receiving a base amount equal to a proportional share of 75 percent of the fiscal year 1999-2000 IDEA Title VI-B grant. The local education agency's portion is calculated based on the December 1998 child count.

The initial allotment for 2017-18 is \$24,177,818 with a carryover of \$4,824,529 for a total budget of \$29,002,347; however, the 2017-18 budget for salaries and benefits (Object Codes 100-299) is \$26,736,839, leaving \$2,265,508 for program operations for supplies, contracts, and other related Special Education Services.

Due to a significant reduction in carryover for PRC 060, this program can no longer fund the 807 teacher months of employment (established from the ARRA funds). Assuming flat funding for 2018-19 and a significantly reduced carryover budget, we will need \$5.4 million in local funds to support Special Education Program 060 for the 2018-19 school year.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Special Education Teachers				
Local MOE	807.00	\$ 4,718,437	\$	\$ 4,718,437
Federal MOE	(807.00)		(4,718,437)	(4,718,437)
Contracted Services		665,990	(665,990)	-
Travel Reimbursement		7,000	(7,000)	-
Supplies and Materials		75,392	(75,392)	-
Workers' Compensation			(9,999)	(9,999)
Indirect Cost			(134,126)	(134,126)
Total	-	\$ 5,466,819	\$(5,610,944)	\$ (144,125)

Program Continuity

Local Alternative Teacher Preparation (LATP) Participant Fees

Area Human Resources

Description

As part of the 2016-17 budget bill, the North Carolina General Assembly provided an option for school districts, or groups of school districts, to provide LATP programs for new lateral entry teachers. The Wake County Public School System submitted a proposal to the State Board of Education and received approval. It is in its first year of operation in 2017-18. The program is designed to grow by 100 participants each year, with Wake's specific growth at 25 per year.

The district pays \$3,000 for each participant to participate and in return, each participant signs an agreement to teach for no less than three years following successful completion of the program. Anyone who leaves the program early or who does not fulfill the teaching requirements, repays the district for their contribution.

Participants pay \$1,000 to participate and the district pays it up-front as part of the cost but is then reimbursed by each student.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
District Participant Costs		\$ 75,000
Participant Costs (reimbursed)		25,000
Total	-	\$ 100,000

Inflation

Facilities Modular Leases

Area**Facilities****Description**

This request captures mobile lease rates as follows:

- Sustainable Modular Management \$44,400
- Vanguard Modular Building Systems \$555,612
- Vesta Housing Solutions \$198,252
- Mobilease Modular Space \$50,244, a 3 percent increase from 2017-18
- Modular Space Corporation \$336,738, a 54 percent increase from 2017-18

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Lease Increase		\$ 119,538
Total	-	\$ 119,538

Inflation

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Dubois lease addresses student capacity and facility needs and expires June 2019. The rental rate increases annually at a escalation rate of 3 percent. The Moore Square Magnet Middle School parking lease (McLaurin Parking Company) addresses staff and magnet program parking needs at Moore Square Magnet MS. The lease is an annual recurring lease that is expected to renew. The lease expires June 2018. The lease rate is currently \$9,600 per year. The balance, a fixed annual rate not to exceed \$8,200, is to address parking needs as they arise at the school (acquire additional needed parking from McLaurin, purchase parking voucher booklets, and/or pursue other parking lease opportunities near the school as they become available). The North Wake College and Career Academy lease addresses student capacity and facility needs and expires June 2026. The lease payment includes a set annual rental rate (\$498,503) for the initial five-year term and payment of Wake County property taxes. The estimated tax payment is \$60,000 per year. The Lufkin Road Middle School lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew. The annual rental rate is not to exceed \$5,900. The Wake Young Women’s Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. The Crossroads FLEX lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs, collectively referred to as “TICAM” charges. The Purchasing Operations Warehouse lease is a long-term (15 years) lease that addresses facility needs and administrative functions. The lease rate increases annually by an escalation rate of 3 percent. The SCORE ReEngagement lease addresses student capacity and facility needs and expires June 30, 2018. The SNAP program will need to confirm future needs and associated expenses.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Purchasing Warehouse		\$ 316,800
SCORE		47,378
WYWLA		11,168
Crossroads FLEX		9,088
Dubois Lease		1,355
Total	-	\$ 385,789

Inflation

Real Estate Leases: Crossroads I and II

Area

Facilities

Description

The Crossroads lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months and has 96 months remaining as of July 1, 2018. The lease monthly base rent will increase 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually although controllable operating costs cannot increase more than 4 percent annually.

For 2018-19, the annual increase of 2.5 percent rent is \$83,114 and the estimated increase of CAM charges/operating cost is \$5,106 for a total increase of \$88,220.

Additionally, \$10,348 becomes available from the bond cash flow set aside by the county for this lease and will decrease the local operating budget request.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Crossroads Buildings I and II		\$ 88,220
Total	-	\$ 88,220

Inflation

Utility Rate Increase

Area

Facilities

Description

Duke Energy Progress increased the utility rates. Based on a estimated increase of 4.7 percent, existing schools will require an additional \$880,000 and new schools will require an additional \$35,000 for a total increase of \$915,000 for 2018-19.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Utilities		\$ 915,000
Total	-	\$ 915,000

Legislative Impact

Charter Schools

Area Systemwide

Description

In accordance with General Statute 115C-238.29H, local current expense revenues are distributed to charter schools based on the number of charter school students. This request includes an estimated 18 percent increase in cost for the 2018-19 school year. The amount of increase will depend on student membership of Wake County Public School System students, Wake County students attending charter schools, and total local current expense revenues. There is a potential risk costs could be higher than this estimate which is noted in the Potential Risks section.

Charter schools project an increase of 1,535 Wake County students. The proposed budget includes an increase of \$5.5 million for 2018-19.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 5,500,000
Total	-	\$ 5,500,000

Legislative Impact

Class Size Phase-In

Area

Systemwide

Description

North Carolina House Bill (HB) 90 initiates a four-year phase-in of the class size requirements for kindergarten through grade 3. Additionally, a new allotment for program enhancement teachers will be phased in over the four-year term with each year adding 25 percent of the full allotment. The state's prescribed program enhancement teacher-student ratio is 1:191. In 2018-19, the incremental allotment of 25 percent will equate to 953 Months of Employment (MOE) allotted for program enhancement teachers in the Wake County Public School System (WCPSS). The total increase in MOE needed for the following proposed formula is 1,020; therefore, local funding will cover 67 MOE.

Grade	Current Formula	Proposed Formula
K	1 to 20	1 to 19.5
1	1 to 20	1 to 19
2-3	1 to 20	1 to 19.25
4-5 Multi-Track Year Round	1 to 24.27	1 to 24.20
4-5 Traditional and Single-Track Year Round	1 to 26.27	1 to 25.70

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Teachers				
State MOE	953.00	\$ 4,787,443	\$ 753,088	\$ 5,540,531
Local MOE	67.00		389,524	389,524
Total	1,020.00	\$ 4,787,443	\$ 1,142,612	\$ 5,930,055

Legislative Impact

Employer Matching Rate Increases

Area

Systemwide

Description

The biennium budget approved by the NC General Assembly for 2017-18 included the state's employer contribution rates for retirement and the State Health Plan for both 2017-18 and 2018-19. The proposed budget includes the increase between the two years. In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percent employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and must be employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance System.

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

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

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

Employer Matching Rate Increases from 2017-18 to 2018-19:

- Retirement rate increase from 17.13 percent to 18.44 percent
- Hospitalization rate increase from \$5,869 to \$6,104 per year
- Dental rate increase from \$287.16 to \$289.68 per year

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Increase		\$ 8,311,065	\$ 2,894,094	\$ 11,205,159
Hospitalization Increase		3,114,334	477,724	3,592,058
Dental Increase			36,384	36,384
Total	-	\$ 11,425,399	\$ 3,408,202	\$ 14,833,601

Legislative Impact

Principal Held Harmless Provision

Area

Systemwide

Description

The North Carolina Department of Public Instruction implemented a new pay structure for principals effective July 1, 2017. The General Assembly funded a held harmless provision for 2017-18 only for salaries that would decrease under the new structure.

If the held harmless provision is not continued for the upcoming school year, principals whose salaries were higher on the state scale in 2016-17 would experience a reduction due to advanced degrees and longevity being eliminated from state funds. The additional local funding is required to mitigate a loss in salary.

The estimated cost of funding if the state does not continue the held harmless provision for principal salaries in 2018-19 is \$326,577.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Principal Salaries		\$ 326,577
Total	-	\$ 326,577

Legislative Impact

Salary Increase - Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 2 percent for certified personnel. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this case is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 12,166,663	\$ 1,012,115	\$ 13,178,778
Total	-	\$ 12,166,663	\$ 1,012,115	\$ 13,178,778

Legislative Impact

Salary Increase - Certified Personnel Supplement

Area Systemwide

Description There will be an increase to the local salary supplement if the state approves a salary increase for certified personnel. Proposed funding is based on the assumed 2 percent state-legislated salary increase.

If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Local Salary Supplement		\$ 2,499,175
Total	-	\$ 2,499,175

Legislative Impact

Salary Increase - Non-Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated \$1,000 salary increase and additional local funding to ensure that all non-certified staff receive at least a 2 percent increase. The intent is to provide salary increases at the same level as Wake County government employees.

If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 4,938,031	\$ 2,177,585	\$ 7,115,616
Total	-	\$ 4,938,031	\$ 2,177,585	\$ 7,115,616

Legislative Impact

Salary Increase - School-Based Administrators

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 2 percent for principals and assistant principals. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this case is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 736,808	\$ 374,450	\$ 1,111,258
Total	-	\$ 736,808	\$ 374,450	\$ 1,111,258

Legislative Impact

State Reduction - Budget Flexibility Changes

Area Systemwide

Description Effective July 1, 2018, funds allotted for textbooks and digital resources may only be used for the purchase of textbooks and digital resources. These funds shall not be transferred out of the allotment for any other purpose.

During 2017-18, the Wake County Public School System transferred funds out of the State Textbook Account to pay for positions. Positions were moved from local funds to state funds and textbooks dollars were moved to local funds. All funds and positions must be moved back in 2018-19 due to the legislature prohibiting the transfer of textbook funds.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Assistant Principals				
State MOE	(518.50)	\$ (3,356,876)	\$	\$ (3,356,876)
Local MOE	518.50		3,356,876	3,356,876
Office Support				
State MOE	(1,072.00)	(3,522,638)		(3,522,638)
Local MOE	1,072.00		3,522,638	3,522,638
State Textbooks		6,879,514		6,879,514
Substitute - Staff Development			(249,600)	(249,600)
Substitute - Non-Teaching			(200)	(200)
Teacher Assistant - Staff Development			(6,000)	(6,000)
Curriculum Development Pay			(155,686)	(155,686)
Staff Development Participant Pay			(6,000)	(6,000)
Social Security			(31,937)	(31,937)
Retirement			(28,724)	(28,724)
Contracted Services			(205,202)	(205,202)
Workshop Expenses			(1,200,400)	(1,200,400)
Printing and Binding Fees			(1,753,733)	(1,753,733)
Supplies and Materials			(2,929,543)	(2,929,543)
Computer/Software Supplies			(312,489)	(312,489)
Total	-	\$ -	\$ -	\$ -

Legislative Impact

State Reduction - Central Office Administration

Area Systemwide

Description The state approved a statewide reduction to central office funding of \$7 million for 2017-18 and increased the reduction to \$11 million for 2018-19. That is an additional \$4.0 million statewide reduction for central office administrators for 2018-19.

The Wake County Public School System's (WCPSS) allotment is approximately 3.5 percent of the statewide budget for central office funding, which is an estimated reduction of \$140,000. WCPSS will shift one central office administrator position from state to local funds.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
State MOE	(12.00)	\$ (140,117)	\$	\$ (140,117)
Local MOE	12.00		140,117	140,117
Total	-	\$ (140,117)	\$ 140,117	\$ -

Legislative Impact

State Reduction - Cooperative Innovative High Schools (CIHS)

Area

Systemwide

Description

The purpose of the program is to create rigorous and relevant high school options that provide students with the opportunity and assistance to earn an associate degree or two year of college credit by the conclusion of the year after their senior year in high school.

These funds shall be used to establish new high schools in which a local school administrative unit, two and four-year colleges and universities, and local employers work together to ensure that high school and postsecondary college curricula operate seamlessly and meet the needs of participating employers.

Cooperative Innovative High School and planning sites that have been approved by the State Board of Education. (House Bill 320, Section 7.32(b))

In the 2017-18 school year, North Wake College and Career Academy, Vernon Malone College and Career Academy, Wake STEM College High School, Wake Early College of Health and Science, Wake Young Leadership Academy (6-12), and Wake Young Women's Leadership Academy (6-12) received \$200,000 each.

This request reflects a state reduction of (\$20,000) per school for an adjusted 2018-19 base budget of \$180,000 per school.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Director and/or Supervisor	(12.00)	\$ (94,156)	\$ (145)	\$ (94,301)
Instructional Support I		(146)		(146)
Instructional Facilitator		(14,772)		(14,772)
Social Security		(1,098)		(1,098)
Retirement		138		138
Hospitalization		721		721
Contracted Services		(11,147)		(11,147)
Workshop Expenses		(11,846)		(11,846)
Pupil Transportation - Contracted		(5,898)		(5,898)
Travel Reimbursement		1,100		1,100
Field Trips		7,515		7,515
Supplies and Materials		30,773		30,773
Other Textbooks		(21,184)		(21,184)
Total	(12.00)	\$ (120,000)	\$ (145)	\$ (120,145)

Legislative Impact

State Reduction - Textbooks State Funds One-Time Allotment

Area Systemwide

Description The Wake County Public School System received a one-time, non-recurring allotment of \$7.66 per average daily membership in 2017-18.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Textbook Funds		\$ (1,281,451)
Total	-	\$ (1,281,451)

Legislative Impact

Teachers - Regular Classroom - Mid-Year Class Size Allotments

Area

Systemwide

Description

House Bill 90 indicates for the 2018-19 school year, the average class size for kindergarten through third grade in a local school administrative unit shall not exceed one teacher per 20 students. At the end of the second school month and for the remainder of the school year, the size of an individual class in kindergarten through third grade shall not exceed one teacher per 23 students.

The Wake County Public School System is a growing school district. Students will continue to enroll in elementary schools throughout the fiscal year. This funding request is for a block of teaching positions for use during the year. Principals notify their area superintendents when there is an event that would cause class size to grow beyond the state maximum. Area superintendents could request an allocation of months from this block of positions to enable elementary schools to respond in a timely manner to accommodate growth that triggers a class size issue.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	500.00	\$ 2,906,893
Total	500.00	\$ 2,906,893

Removal of Prior Year One-Time Costs

One-Time Costs in 2017-18

Area Systemwide

Description The following one-time costs in 2017-18 are being removed:

Schools

- Allotments to schools beyond formula for class size, employee leave, and day-ten reconciliation.
- Positions paid by individual school accounts - During 2017-18, Brooks, Joyner, Lacy, Root, and Underwood elementary schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2018-19, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- Positions paid by before and after school care carryover funds - During 2017-18, several schools paid for position costs using before and after school care carryover funds as a one-time expenditure.
- Before and after tuition program ended at an elementary school in 2016-17; the carryover expires in 2017-18.

Systemwide

- Carryforward Purchase Orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2016-17 to 2017-18.
- Textbook Carryover
- Other one-time costs include contract transportation, insurance and damages, activity buses, salary audit, municipal collaboration, special education settlements, one-time bonuses, magnet special projects, drivers education vehicles, SCORE Academy furnishings, preparing and archiving student records, years of service recognition program, and superintendent search.

Strategic Objective Learning and Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Schools - Allotments Beyond Formula				
Teachers	(219.54)	\$	\$ (1,507,283)	\$ (1,507,283)
School-Based Administrators	(78.60)		(598,668)	(598,668)
Counselors	(22.00)		(164,479)	(164,479)
Teaching Assistants	(18.60)		(73,320)	(73,320)
	(338.74)	\$	- \$ (2,343,750)	\$ (2,343,750)

Removal of Prior Year One-Time Costs

One-Time Costs in 2017-18

Budget Adjustments	Description	MOE	State	Local	Total
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(62.00)	\$	\$ (381,345)	\$ (381,345)
	Teaching Assistants	(48.95)		(133,809)	(133,809)
	Tutor Pay			(76,116)	(76,116)
	Clerical Assistant	(5.00)		(10,870)	(10,870)
	Substitute Pay			(3,856)	(3,856)
		(115.95)	\$ -	\$ (605,996)	\$ (605,996)
	Schools - Before and After School Care Carryover				
	Teacher	(47.85)	\$	\$ (279,301)	\$ (279,301)
	Clerical Assistant	(1.00)		(3,232)	(3,232)
	Carryover			(91,375)	(91,375)
		(48.85)	\$	\$ (373,908)	\$ (373,908)
	Systemwide				
	Textbook Carryover		\$	\$ (5,588,485)	\$ (5,588,485)
	Carryforward Purchase Orders			(2,309,412)	(2,309,412)
	Contract Transportation			(1,463,000)	(1,463,000)
	Insurance and Damage Costs			(1,223,633)	(1,223,633)
	Activity Buses			(1,200,000)	(1,200,000)
	LEA Financed Purchase of School Buses		(387,942)		(387,942)
	Salary Audit			(378,311)	(378,311)
	Municipal Collaboration			(191,577)	(191,577)
	Special Education Settlements			(147,000)	(147,000)
	One-Time Bonuses		(109,015)	(35,562)	(144,577)
	Magnet Special Projects			(125,000)	(125,000)
	Transportation Vehicles for Special Needs Students			(120,000)	(120,000)
	Drivers Ed Fleet Vehicles			(125,118)	(125,118)
	SCORE Academy Furnishings			(50,000)	(50,000)
	Years of Service Recognition Program			(40,000)	(40,000)
	Superintendent Search			(33,000)	(33,000)
	Preparing and Archiving Student Records			(21,630)	(21,630)
		-	\$ (496,957)	\$ (13,051,728)	\$ (13,548,685)
	Total	(503.54)	\$ (496,957)	\$ (16,375,382)	\$ (16,872,339)

Program Reduction, Elimination, or Savings

Clerical Support Formula Change

Area

Schools

Description

The Wake County Public School System (WCPSS) recommends changing the formula for clerical assistant Months of Employment (MOE) for schools. Currently, every school receives a base allotment for clerical support based on type of school (elementary, middle, high, academy, or alternative school) and calendar. In addition to the base allotment, schools receive months based on day 10 student membership as follows:

Elementary: One MOE per 62 students exceeding 500 students (rounding down)

Middle: One MOE per 62 students exceeding 800 students (rounding down)

High: One MOE per 62 students exceeding 1,200 students (rounding down)

Proposed Funding

WCPSS is not proposing a change to the base allotment to schools. The proposed formula change is to the allocation of additional months based on student membership. Schools would receive five or six month half-time clerical assistants or 10 or 12 month full-time clerical assistants based on the following:

School Type	Day 10 Student Membership	Traditional, Modified, Single-Track Year Round	Multi-Track Year Round
Elementary	>750	5 MOE	6 MOE
	>1,000	10 MOE	12 MOE
Middle	>1,100	5 MOE	6 MOE
	>1,300	10 MOE	12 MOE
	>1,600	15 MOE	18 MOE
High	>1,500	5 MOE	
	>1,800	10 MOE	
	>2,100	15 MOE	
	>2,400	20 MOE	

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Clerical Assistants	(131.00)	\$ (421,559)
Total	(131.00)	\$ (421,559)

Program Reduction, Elimination, or Savings

Teachers - Regular Classroom Formula Change for High Schools

Area

Schools

Description

The Wake County Public School System (WCPSS) recommends changing the formula for regular classroom education teachers to high schools. WCPSS allots regular education classroom teachers based on day 10 student membership and 10 Months of Employment (MOE) per teacher. Currently, high schools receive one regular classroom teacher for every 27.47 students (rounding down). The proposed formula is one regular classroom teacher for every 27.97 students (rounding down). This would be a systemwide reduction of 36 teachers, or 360 MOE, at the high school level.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teachers	(360.00)	\$ (2,092,962)
Total	(360.00)	\$ (2,092,962)

Program Reduction, Elimination, or Savings

Positive Behavior Instructional Support (PBIS) Position Reduction

Area Academic Advancement

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

Domains for supporting educators include:

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

This funding request reduces the PBIS coach positions funded with state, local, and federal resources. This necessary work and support to schools will be integrated with the districtwide focus on creating, effectively implementing, and sustaining an efficacious Multi-Tiered Systems of Support (MTSS) framework in each of our schools. A MTSS framework includes both academic and behavioral supports.

Strategic Objective Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
PBIS Positions					
State MOE	(12.00)	\$ (76,099)	\$ (13,589)	\$	\$ (89,688)
Local MOE	(24.00)		(158,345)		(158,345)
Federal MOE	(36.00)			(280,854)	(280,854)
Total	(72.00)	\$ (76,099)	\$ (171,934)	\$ (280,854)	\$ (528,887)

Program Reduction, Elimination, or Savings

E-Rate

Area

Technology

Description

The E-Rate Program helps ensure that schools and libraries can obtain high-speed Internet access and telecommunications at affordable rates. Applicants request discounts on services through an annual application process. Discounts are dependent on the category of service requested, the level of poverty, and the urban/rural status of the appropriate school district. Funding may be requested under two categories of services. Category one includes data transmission services and Internet access as well as voice services. Category two includes internal connections, basic maintenance of the internal connections, and managed internal broadband services. Voice services are currently subject to a phasedown approach until total elimination of discounts against these services after funding year 2019. Although voice services are still allowed for high poverty districts, our district already met the requirements of the phasedown and stopped applying for voice services as of funding year 2017.

The projected decrease in the district's category one (WAN services) budget is based on the reduction in the district's calculated discount percentage. Although fiber circuits to additional school sites are being added to the master contract, our E-Rate discount drops from 60 percent to 50 percent thereby reducing potential funding allotted through the program.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
WAN Services		\$ (95,352)
Total	-	\$ (95,352)

Strategic Plan Drivers

Wallace Grant

Area	Area Superintendent
Description	<p>NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:</p> <ul style="list-style-type: none"> Wallace Grant: Core Team from NC State and District Partners; including SAS Education Leaders, Area Superintendents and Human Resources Director <p>THE WORK THEY WILL DO:</p> <ul style="list-style-type: none"> Wallace Grant: Redesign the MSA program at NC State; create a Leader Tracking System to inform hiring decisions and development of the district's human capital/talent planning <p>MATERIAL RESOURCES NEEDED (software, tools, etc.):</p> <ul style="list-style-type: none"> Wallace Grant: Leader Tracking System including District staff time, External vendor costs for development, Data generation and input, Travel to support development of LTS, Materials and food for AP cohort training, <p>OTHER RESOURCES NEEDED (contracts, etc.)</p> <ul style="list-style-type: none"> Wallace Grant: Contract for professional learning development/delivery of Wallace Network Activities
Strategic Objective	Human Capital

Budget Adjustments

Description	MOE	Local
Workshop Expenses		\$ 309,950
Workshop Expenses		(309,950)
Total	-	\$ -

Strategic Plan Drivers

4Cs Student Self Assessment

Area	Academics
Description	<p>NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:</p> <ul style="list-style-type: none"> • Five staff members are planning and evaluating in 2017-18. • Approximately 40 teachers are in the pilot in 2017-18. <p>THE WORK THEY WILL DO: Teachers in the project will:</p> <ul style="list-style-type: none"> • Incorporate one or more of the 4Cs into instructional units and lessons throughout the year • Guide students to find value in looking at their work through the lens of the 4Cs • Teach students how to evaluate their own work and their peers' work using 4Cs competencies and rubrics • Share strategies and learnings with the other teachers participating in the project • Contribute to an online module about 4C student self-assessment strategies • Provide evidence that includes samples of student work/tasks and student and teacher testimonials • Provide evidence of strategies for teaching students to assess their own work or the work of their peers using grade-level appropriate 4C competencies <p>ANTICIPATED COSTS IN 2018-19:</p> <ul style="list-style-type: none"> • An increase of \$8,000 is needed to support the expansion of this initiative. Existing funds identified under Textbook/Digital Resources will cover this cost.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Substitute Pay		\$ 8,000
Textbook/Digital Resources		(8,000)
Total	-	\$ -

Strategic Plan Drivers

Curriculum and Professional Development

Area

Academics

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- CMAPP (Curriculum Management Application) Development - approximately 75 people
- Grades 3-8 English Language Arts (ELA) - approximately 15 people
- Math 1, 2 - approximately 5 people
- Grades 6-8 Mathematics - approximately 5 people
- HS ELA - approximately 20 people
- Digital Resources - Instructional Technology/Academics Departments

SKILLS NEEDED TO DO THE WORK:

UbD Curriculum Development (Standards-Alignment), Balanced Assessment and Instructional Shifts Expertise, Usability, Technology, Execution and Support and Financial Management.

THE WORK THEY WILL DO:

Additional Planned Costs for 2018-19: \$4,487,256

- CMAPP Development - Create 2nd iteration of curriculum in Grades 4, 7, 10 - **\$200,000**
- Grades 3-8 ELA - Implement and scale new EL Education Curriculum (Grades 4,5,7,8) - **\$897,000**
- Math II, III - Implement and scale new MVP curriculum (Math II) - **\$657,512**
- *Grades 6-8 Mathematics - Procure and implement new core Math solution (Grades 6-8) - **\$1,250,000**
- *HS ELA - Purchase anchor texts to support new HS ELA framework (Professional Development, Communications, Curriculum Writing) - **\$1,333,620**
- Digital Resources - Use LearnPlatform to prioritize digital resources and procure solutions to support new technology distribution - **\$149,124**

State 2018-19 estimated Textbook/Digital Resource allotment and estimated local carryover Textbook/Digital Resource funds; to be requested from Fund Balance Reserve, will cover the above planned 2018-19 curriculum and professional development initiatives.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Curriculum and Professional Development		\$ 4,487,256
Textbook/Digital Resources		(4,487,256)
Total	-	\$ -

Strategic Plan Drivers

Family Engagement

Area	Academics
Description	<p>NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK: No additional people needed.</p> <p>THE WORK THEY WILL DO: Use the survey results to help create and measure family engagement strategies included in School Improvement Planning.</p> <p>MATERIAL RESOURCES NEEDED (software, tools, etc.): The entire cost is for the survey work, analysis of results, and support from vendor on best practices for using the parent survey results to build and improve family engagement in a way that is consistent with the research used by the community engagement objective team.</p> <p>This is a tentative cost because we have held only informal discussions with the vendor. The vendor also conducts separate survey work in the area of Social Emotional Learning (SEL).</p> <p>OTHER RESOURCES NEEDED (contracts, etc.): Savings from one-time local costs in contracts and professional learning will be repurposed to cover this initiative.</p>
Strategic Objective	Community Engagement

Budget Adjustments

Description	MOE	Local
Software Subscription		\$ 100,000
Contracts		(100,000)
Total	-	\$ -

Strategic Plan Drivers

Instructional Leadership Team - Instructional Practice Guide

Area

Academics

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

Thirty-two people serve on the District Instructional Leadership Team (DILT) (DILT: Academics leadership, area superintendents, certain strategic planning team members, school-based ILT (eight - 10 staff members from each school), special assistants/Multi-Tiered Systems of Support (MTSS) coaches/instructional coaches).

THE WORK THEY WILL DO:

DILT will conduct learning walks using the Instructional Practice Guide (IPG) to support the instructional shifts in schools. Reflections from these walks will be used to solidify learning and positively impact school Professional Learning Team (PLT) processes. ILTs will begin learning the core actions outlined in the IPG beginning day three of ILT professional learning.

SKILLS NEEDED TO DO THE WORK:

- Project Management (scope and sequence of DILT, ILT, and central office professional learning)
- Communications Plan and Execution
- Leadership Development
- Content Knowledge Development (4Cs, Instructional Shifts in Standards, Curriculum Embedded Assessments, Social Emotional Learning)

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- IPG and Database to enter data

Anticipated Costs 2018-19

- Extend existing contract with consulting firm - continued knowledge building and calibrating learning on walks with DILT and school-based ILTs - **\$150,000**
- Extend existing contract with consulting firm - build capacity and calibrate learning of special assistants, MTSS Coaches and all instructional coaches - **\$76,000**
- Extend existing budget for supplies and materials for ILTs - **\$20,000**
- Extend existing budget for subs for ILT members (two general education per school, one special education teacher/six days) - **\$342,474**
- Professional Learning Satellite Site Transition from Spring Forest - **\$145,000**

Existing funds in the amount of \$366,324 will be used to cover a portion of the \$733,474 anticipated 2018-19 costs. An increase of \$367,150 is requested to cover the substitute pay for special education teachers in the amount of \$116,474 (including associated indirect costs), a lease site for \$145,000, and an increase of \$105,676 for consulting dollars to extend the consulting contract to calibrate learning on walks with DILT and school-based ILTs and build capacity with special assistants, MTSS coaches, and all instructional coaches.

Title II funds will be used to cover substitute and contract costs for the expansion of the program, and local Academics contract savings from nonrecurring consulting work will be reduced to cover space needs for training.

Strategic Objectives

Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local	Federal	Total
Substitutes		\$	\$ 116,474	\$ 116,474
Lease Contract		145,000		145,000
Contracted Services		(145,000)	105,676	(39,324)
Total	-	\$ -	\$ 222,150	\$ 222,150

Strategic Plan Drivers

Connections School Carl Sandburg Program

Area	Student Services
Description	<p>NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK: Existing school and central leadership (two administrators) plus consultant group and program contract support.</p> <p>THE WORK THEY WILL DO:</p> <ul style="list-style-type: none"> • Establish the Carl Sandburg Connections School Program • Recurring supplies \$28,000 • Identify consultant group to assist with evaluation of system needs for alternative options • Systems analysis for alternative options: <ul style="list-style-type: none"> ○ \$50,000 for contract with external consultant with expertise in alternative education programming ○ assess current options and programming implementation ○ compare with national programs / expectations for alternative programming ○ identify gaps in programming ○ develop a five-year plan <p>OTHER RESOURCES NEEDED (contracts, etc.)</p> <ul style="list-style-type: none"> • Contract with consultant group • Funding exists to apply towards staff and administrators • Funding is requested for contract consulting services and recurring supplies <p>The funds for supplies \$28,000 and contract services \$50,000 will be paid from existing Disadvantaged Student Supplemental Funding (DSSF).</p>

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	Local
	Contract Services		\$ 50,000
	Supplies and Materials		28,000
	DSSF		(78,000)
	Total	-	\$ -

Strategic Plan Drivers

Expansion of Social Emotional Foundations for Early Learning (SEFEL)

Area

Student Services

Description

Research identifies the importance of students having strong social emotional skills and strategies to be successful in school and life. When students have the tools to self-regulate and problem solve, challenging behaviors and suspensions are reduced; therefore, increasing the quantity and quality of instructional time for student learning. In order for students to acquire these skills, teachers need professional development and support to implement social emotional strategies and utilize best practices for classroom management. Coaching support to teachers enables them to implement, receive feedback, refine and become proficient in the use of these powerful strategies. Data from the SEFEL project support this work. Before coaching, teachers implement less than 50 percent of the social emotional strategies (average pre-coaching score of 47 percent on the Teaching Pyramid Observation Tool (TPO)) that are recommended by the North Carolina Department of Public Instruction. In some areas, teachers implement less than 10 percent (average) of the strategies without coaching. In the fourth cohort, the data indicated that teachers demonstrate teaching behavior expectations only at 26 percent and social problem solving at 9 percent. When students enter kindergarten with social emotional competencies, they are better prepared for academic success and a positive student learning trajectory. All teachers who received coaching on SEFEL have shown growth. Some have increased growth starting at 26 percent and others as much as 165 percent.

With the local, John Rex Endowment, Medicaid, and Preschool Handicapped funds, three coaches have completed 400 to 500 visits to preschool classrooms per year. At the end of Cohort 4, 96 teachers were coached in SEFEL. Due to teachers retiring, moving away from North Carolina, moving to teach other grades, or moving out of classroom positions, approximately 47 teachers have left in the past four years (November 2013 - November 2017).

Teachers, new to coaching, on average need 17 visits a year to reach fidelity. Teachers require some level of support to continue implementing (about four visits a year) and slow the rate of skill drop off. Without coaching, teachers' scores can drop 15 percent on the TPO in half a year. SEFEL coaches provide professional development to classroom teachers and also attend professional learning to maintain their tools to support teachers.

With the Medicaid funds ending, this request is to sustain one 12-month SEFEL coach, supplies, substitutes, and workshops. This request is aligned to the strategic plan strategy of expanding student supports that promote well-being and academic achievement.

Existing funds identified under Pre-K grant funds will cover the supplies, substitutes, and workshop costs for \$37,035, and an existing position to support Pre-K services will be repurposed to sustain the SEFEL coach position for \$83,742. Total cost is \$120,777.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
SEFEL Coach	12.00	\$ 83,742
Existing Position	(12.00)	(85,158)
Total	-	\$ (1,416)

Strategic Plan Drivers

Trauma Informed Schools - Community Resiliency Model (CRM) Trainer

Area

Student Services

Description

This request is to obtain funding to facilitate direct services and the training of counselors, social workers, psychologists, teachers, administrators, and other stakeholders in trauma informed practices.

Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults. ACE indicators are physical abuse, sexual abuse, emotional abuse, physical neglect, emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation or divorce, and incarcerated household member. While the school system cannot change the environment of students, we can teach trauma informed, resiliency, and restorative practice skills.

2015-16 data from CaSS Department Annual Reports gives us an indication of the trauma that some of our student's experience.

Homelessness	3,465
Foster Care Placement	690
Self-injury	337
Suicide Screenings/Suicides	2,402/6
Out-of-School Discipline Referrals	11,863 /1 LTS
In-School Discipline Referrals	20,000 *approximate

The specific trauma informed practice utilized is the CRM. The goals of CRM are to:

- learn simple biologically based skills, based upon current science, to help individuals and communities get back into balance in body, mind, and spirit;
- educate about common reactions resulting from individual or communal traumas such as poverty, racism, family violence, natural and human-made disasters, and historical trauma;
- reduce common human reactions related to stressful/traumatic experiences;
- help people learn wellness skills to increase resiliency;
- learn the six wellness skills of the Community Resiliency Model;
- train individuals to be Community Resiliency Model® Teachers so that they can teach the Community Resiliency Model® wellness skills to their own communities, infusing the training with their own cultural lens.

The Wake County Public School System will invite schools with higher than average numbers of in-school and out-of-school suspensions, recommendations for long-term suspensions, referrals to mental health services, and/or exposures to ACE indicators. The focus will be on targeted support for schools based on data, consultation with Data, Research and Accountability, and area superintendents. Focus will be to train all Counseling and Student Services staff with trauma informed best practices with focus on measurable outcomes in attendance, Social-Emotional Learning (SEL), and academics. Funds awarded under Student Support and Academic Enrichment (SSAE) grant in 2018-19 will be used to cover the workshop costs of \$36,500 and supply costs of \$500 for a total of \$37,000.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Workshop Expenses and Materials		\$
Total	-	\$ -

Strategic Plan Drivers

Performance Tasks

Area Chief of Staff and Strategic Planning

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- Four FTE (full-time equivalent): three drawn from existing Data, Research, and Accountability staff and one new (Band 4) administrator for the Testing Office

THE WORK THEY WILL DO:

- Administer on-demand performance tasks (developed in 2016-17 pilot) to all 4th and 7th graders in spring 2018
- Continue to develop and pilot new on-demand performance assessments at the elementary and middle school levels
- Consult with Central Services staff and other subject matter experts to be sure tasks are appropriate in terms of content focus, reading level, accessibility, etc.

SKILLS NEEDED TO DO THE WORK:

- Knowledge of operating a large-scale standardized testing operation
- Knowledge of best practices regarding performance assessment development and measurement

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- Printing and shipping of materials
- Contract with vendor for quality control review on new pilot tasks and external scoring of operational tasks

ANTICIPATED 2018-19 COSTS:

Costs for printing, contracts, personnel, computer, and supplies total: \$360,009. A portion of existing funds in the Disadvantaged Student Supplemental Funding (DSSF) budget for \$90,000, Textbook/Digital Resources funds in the amount of \$155,000, and repurposed local funds in the amount of \$30,000 will be used to cover this initiative. Title II funds will be used to cover the administrator position.

Strategic Objectives Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local	Federal	Total
Administrator	12.00	\$	\$ 85,009	\$ 85,009
Printing		29,150		29,150
Computer (one-time cost)		600		600
Office Supplies		250		250
Contracts		(30,000)		(30,000)
Total	12.00	\$ -	\$ 85,009	\$ 85,009

Strategic Plan Drivers

Community Engagement

Area

Communications

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- No more than one, possibly none if we trust outside partners to help broker engagement among schools, businesses, business groups, churches, and community groups.

THE WORK THEY WILL DO:

- This funding, which will likely use outside sources or existing Wake County Public School System funding, is needed to establish a website that effectively serves as the portal -- or broker -- between schools and the community.

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- A license to purchase and modify the website used to bring groups and schools together.

ANTICIPATED COSTS FOR 2018-19:

- Software subscription \$25,000; seeking one-time funding from collaborative business partner.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Software Subscription		\$
Total	-	\$ -

Strategic Plan Drivers

Customer Service

Area Communications

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- This project is already underway. It is being led by the Office of Professional Learning (OPL), which has created a five-member team of trainers from existing employees. While this currently reflects no additional cost or employees, we will need to embed this training into the job descriptions of at least two or three employees with an expectation they will keep a small team trained and working throughout central services and schools.

THE WORK THEY WILL DO:

- Customer service training at the school and district level.

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- Minimal printing costs that would likely be absorbed into the Communications budget.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Printing		\$
Total	-	\$ -

Strategic Plan Drivers

Beginning Board Certification

Area Human Resources

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- One coordinating teacher currently with assistance from others on the team and assistance from the Evaluation and Research Department. An outside evaluator may be hired if needed at an approximate cost of \$25,000.

THE WORK THEY WILL DO:

- Third year teachers meet with the designated National Board administrator during the spring of their third year of teaching to complete, as a cohort, a mini version of a National Board component in which they discuss student work samples and assessment data, plan and implement instruction based on the data, and do a book study on Mindsets in the Classroom. During their fourth year of teaching, they begin completing the four components of the National Board candidacy process as a cohort with targeted support.

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- No additional materials are needed to continue this program. As the program grows, a retired National Board coordinating teacher may be needed, hired as contract work, to support the participants. The projected cost for this part-time assistance is \$20,000.

OTHER RESOURCES NEEDED (contracts, etc.)

- Ongoing evaluation of successes/suggested changes beginning in spring semester 2018.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Federal
Contracted Services		\$ 45,000
Total	-	\$ 45,000

Strategic Plan Drivers

Future Teachers Program

Area

Human Resources

Description

The Wake County Public School System (WCPSS) Future Teachers Program began in May 2015 as a new recruitment source intended to capitalize on internal teaching talent - WCPSS high school graduates who are pursuing careers in education and enrolling in college/university teacher preparation programs. During the 2017-18 school year, three active Future Teachers cohorts are now participating in the program. Cohort I includes 20 students who are completing their junior years in college. Cohort II includes 23 students, each of whom is a college sophomore. Cohort III consists of 19 freshman. These students have signed Early Conditional Contract Agreements and will be hired as WCPSS teachers upon the completion of their teacher preparation programs, contingent upon meeting all state and district licensure and hiring requirements.

Following an application and interview selection process, Cohort IV will be selected in April 2018. Our fourth cohort may include as many as 25 additional future teachers.

In August 2017, representatives from WCPSS, Wake Education Partnership, and five Schools of Education, namely, Shaw University, NC State University, Meredith College, Saint Augustine's University, and William Peace University met to discuss ways to build an effective teacher pipeline for WCPSS. This educational collaboration established the Wake Future Teacher Collective Impact Council to launch a program entitled Wake Future Teachers. The members agreed to the alignment of the program to the existing WCPSS Future Teachers Program already in full operation within the district.

The program's selection will consist of high school seniors throughout North Carolina and the United States. The initial Cohort I will consist of 25 teacher candidates. Each of the five colleges of education will have five students to participate within annually recurring cohorts. WCPSS assumes the leadership role to coordinate the application, interview, and selection processes along with input from the five Schools of Education. All activities will align directly with the current WCPSS Future Teachers Program.

The WCPSS Future Teachers Program commits to providing annual professional development stipends to all participants. This annual stipend is intended to serve as a retention incentive for cohort members and to minimally offset expenses associated with college tuition and fees. As outlined in the Future Teachers Agreement, stipends will be awarded annually to all Future Teachers recipients, pending the completion of mandatory summer professional development sessions. The stipend following the freshman and sophomore years will be \$500 per student. The stipend increases to \$1,000 per student following the junior and senior years.

Future Teachers who decide not to pursue careers in education will be required to repay in full any monetary stipends that have been received from the WCPSS Future Teachers Program.

In addition to the costs associated with the summer stipend, this request seeks funding for activities associated with the professional development week and the selection of Future Teachers Cohort IV and WCPSS/Wake Future Teachers Cohort I to total approximately 50 students:

- Charter bus to transport all students on a tour of the district, including visits to several schools
- Charter bus to transport all students on a visit to local businesses

Strategic Plan Drivers

Future Teachers Program

Description

- Future Teachers Welcome Reception for Cohort IV and Wake Future Teachers Cohort I
 - Students and their parents will attend to sign the Future Teachers Agreement and Early Conditional Contract Agreement
 - Cohorts I, II, and III students will also be invited to attend the reception to welcome the two new cohorts and to promote networking between all student groups
- Cost for instructional supplies for the professional learning week (i.e., printing, student journals, markers, notebooks, etc.)

This request supports the learning and teaching and human capital objectives of the strategic plan through the continued focus on identifying talent early, nurturing that talent through training, and hiring highly effective employees for our schools.

Please note that a budget request will be recurring as the programs grow to full capacity.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Stipends for Cohort I - WCPSS \$1000 for 20 students		\$ 20,000
Stipends for Cohort II - WCPSS \$500 for 23 students		11,500
Stipends for Cohort III - WCPSS \$500 for 19 students		9,500
Stipends for Cohort IV - WCPSS \$500 for 25 students		12,500
Stipends for Cohort I - Wake Partnership - \$500 for 25 students		12,500
Transportation for district tour and visits to select schools		2,000
Transportation for visit to area businesses		2,000
Instructional Supplies		2,000
Indirect Cost		167
Total	-	\$ 72,167

Strategic Plan Drivers

New School Administrator Academy and Administrative Intern Institute

Area Human Resources

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- Human Resources Director, Area Superintendents, Central Services Leadership/ Departments, and School-Based Principals

THE WORK THEY WILL DO:

- Design professional development workshops focused on leadership standards to support new school principals and administrative interns

MATERIAL RESOURCES NEEDED (software, tools, etc.):

- Costs to cover materials and supplies to support the professional development planning and presentations, including, food, books, and stipends for presenters (if possible)

There will be an ongoing evaluation of successes/suggested changes beginning spring semester 2018.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Workshop Expenses		\$
Total	-	\$ -

Strategic Plan Drivers

Personnel to Support Human Capital Strategic Plan Initiatives

Area Human Resources

Description Several initiatives are growing and expanding as a result of the strategic plan initiatives in Human Capital. These include, but are not limited to:

- New Administrator Academy
- Wallace Grant Leadership Development
- Future Teachers Program (existing and expanding with the Wake Education Partnership)
- Beginner to Board Certified (National Board for Professional Teaching Standards (NBPTS) program – national model and leader in this program)
- Local Alternative Teacher Preparation (LATP) Program (supporting/training lateral entry teacher)
- Student Teacher University

Currently, these programs and initiatives are managed by varied members of the department. An administrator as a single point person and a processing technician are needed to facilitate the existing programs' ongoing work and the expansion of these programs.

An existing position within Human Resources and contract dollars are being repurposed in the current year to establish the two positions to support ongoing work and the expansion of the programs beginning this summer.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Administrator	12.00	\$ 81,493
Processing Technician	12.00	46,539
Existing Senior Administrator	(12.00)	(109,117)
Contracted Services		(18,915)
Total	12.00	\$ -

Strategic Plan Drivers

Digital Portfolios

Area Technology

Description

NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:

- The equivalent of two full-time equivalent staff, drawn from existing personnel, spread across (five - six) coordinating teachers at 30-40 percent each, drawn from Instructional Technology Library Media Services, Data, Research, and Accountability, and Academics.

THE WORK THEY WILL DO:

- Expansion of last year's pilot to provide professional development to four teachers per school for two days on how to implement digital portfolios in their classrooms using the model developed through the pilot

SKILLS NEEDED TO DO THE WORK:

- Planning professional learning for teachers
- Knowledge of best practices in terms of analyzing student work, creating portfolios, and related digital tools

RESOURCES NEEDED (software, tools, etc.):

- \$144,800 funds to support substitute pay for participating teachers
- \$5,000 for logistics materials and other training material and associated costs
- \$5,000 for a contract for implementation evaluation

School Technology Funds have been identified to cover the costs of expanding this initiative.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	State
Substitutes		\$ 144,800
Workshop Expenses		5,000
Contracted Services		5,000
School Technology Funds		(154,800)
Total	-	\$ -

New or Expanding Program

Academically/Intellectually Gifted (AIG) Services

Area

Academics

Description

Learning and Teaching: AIG teachers provide direct support to AIG students via a relevant, rigorous, and innovative learning environment. AIG teachers also help foster a comprehensive learning environment by supporting regular education teachers to increase the cognitive demands of instructional tasks for students. AIG teachers provide professional development for teachers in differentiation strategies that are effective in all classrooms for all students. Currently, there are not sufficient Months of Employment (MOE) to ensure adequate time in a school to serve all AIG students and students with high achievement potential (including nurturing students from underrepresented sub-groups), collaborate with classroom teachers, and facilitate professional learning about gifted education.

State Formula: Each Local Education Agency (LEA) receives \$1,322.28 per child with a cap of 4 percent of average daily membership regardless of the number of children identified as academically or intellectually gifted in the LEA. Almost 17 percent of the Wake County K-12 student population is identified as academically and/or intellectually gifted, so there exists a funding gap between the allocation from the state and the actual need of Wake County students.

The current gap is approximately \$27.7 million. Using the Average Daily Membership (ADM) projection for 2018-19 of 162,327 students enrolled in the district, 12.9 percent of the ADM projection is 20,940 students ($162,327 \times 12.9\% = 20,940$). Based on the current 2017-18 per pupil state formula of \$1,322.28, the 12.9 percent unfunded per pupil amount is \$27,688,543 ($20,940 \times 1,322.28$).

Use of Funds: Increased funds to the AIG Department would be utilized to expand nurturing efforts in order to challenge K-2 students with high achievement potential, enhance collaboration with classroom teachers, and provide professional learning about gifted education for school-based educators. Dependent upon results from the K-2 Nurturing for a Bright Tomorrow (NBT) initiative, NBT could be expanded to other elementary schools using these funds.

Funds would be used to implement a standards aligned research-based mathematics program for gifted and high ability learners beginning in third grade in 2018-19 and expanding to fourth and fifth grades in subsequent years. Resources will be provided for substitute teachers, supplemental kits for classrooms, student books, and teacher manuals. The funds would also be utilized to begin to purchase upper Lexile PreK-8 reading materials for gifted students in all elementary and middle schools. These materials will be vetted and reviewed by a cross-departmental collaborative.

Additional MOE for AIG teachers would be used to enhance the level of service provided to students and teachers in elementary schools. In 2018-19, 49 of our elementary schools have only a half-time AIG teacher. Therefore, 249 MOE would be used to ensure that all elementary schools have at least one full-time AIG teacher for meeting the needs of students identified as AIG and for nurturing the giftedness of others. The remaining 176 MOE would be used to enhance nurturing at select elementary schools (59 MOE) and ensure that all middle schools have at least one full-time AIG teacher (117 MOE).

This request represents the first of a five-year plan intended to eliminate the gap between state funding for AIG and that from Wake County. It includes \$2,470,859 for 425 teacher months to support expansion of AIG services in elementary and middle schools, \$87,874 in professional development funds for training, and \$500,000 for upper Lexile PreK-8 reading materials and AIG curriculum resources. Funding requests will be submitted in future years to continue the work toward closing this \$27.7 million divide between state funding and actual school system needs.

New or Expanding Program

Academically/Intellectually Gifted (AIG) Services

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
AIG Teachers	425.00	\$ 2,470,859
Substitutes - Staff Development		19,894
Workshop Expenses		67,980
Classroom Supplies		500,000
Total	425.00	\$ 3,058,733

New or Expanding Program

Standard Treatment Protocol

Area	Academics
Description	<p>NUMBER OF PEOPLE NEEDED TO PLAN, IMPLEMENT, AND EVALUATE THE WORK:</p> <ul style="list-style-type: none"> • 15 full-time equivalent, drawn from existing staff • District Standard Treatment Protocol Workgroup: 23 members (cross-departmental representation) <ul style="list-style-type: none"> ◦ Already existing workgroups: PreK-12 Literacy: 20-25 members, Elementary Math Collaborative: 14 members, PreK-12 Behavior Collaborative: 16 members, Attendance (team in creation) <p>THE WORK THEY WILL DO FOR ALL STUDENTS:</p> <ul style="list-style-type: none"> • Support the creation of a Multi-Tiered Systems of Support (MTSS) for the “whole child” that uses data-based problem solving and is sustainable, equitable, and evidence-based • Use data-based problem solving to determine the effectiveness and health of our current instruction • Refine, vet, and socialize the district’s definitions of Tier 2 and Tier 3 • Resource Map: existing resources, evidence base of existing resources, investigate/identify/procure best practices for interventions and supports across the tiered system • Identify assessments that are reliable, predictive, and efficient measures: universal screening, progress monitoring, and diagnostic measures • Use the tenants of Implementation Science to inform support of infrastructures • Creation of a Logic Model for district and school-level implementation <p>MATERIAL RESOURCES NEEDED (software, tools, etc.):</p> <ul style="list-style-type: none"> • Literacy <ul style="list-style-type: none"> ◦ 4th-5th grade: Universal screening and progress monitoring DIBELS measures for all students (This is already housed in mCLASS.) ◦ 6th-8th grade: Universal screening and progress monitoring measures. Will need to vet vendors before cost can be determined. • Behavior <ul style="list-style-type: none"> ◦ K-8th grade: Universal screening and progress monitoring measures. Will need to vet vendors before cost can be determined. • Math <ul style="list-style-type: none"> ◦ 3rd-8th grade: Universal screening and progress monitoring measures. Vendors were vetted during 2016-17 school year. <p>OTHER RESOURCES NEEDED (contracts, etc.): To be determined - may include other fiscal and human capital in the future</p>

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State
Standard Treatment Protocol		\$ 250,000
Total	-	\$ 250,000

New or Expanding Program

Positive Parenting Program (Triple P) Parent Counselor Educator

Area

Student Services

Description

The proposed budget development request details funding for an additional Positive Parenting Program (Triple P) Parent Counselor Educator position who is crucial to the expansion of Triple P services to all of Wake County. Funding from both the John Rex Endowment and Smart Start are supporting two such positions, but it is critical from extensive implementation work with the Frank Porter Graham Child Development Institute leading the North Carolina Implementation Capacity for Triple P (NCIC-TP) project that an overall four full-time equivalent is required to sustain these vital services to parents.

The addition of this position is crucial to the implementation and scaling up of Triple P within our community. The services provide needed assistance to parents of young children birth to age five to enhance parenting skills, increase social emotional and school preparation skills, reduce child adjustment problems, and reduce rates of child maltreatment for all families in Wake County, particularly among greatest needs families and families experiencing homelessness.

This work will greatly impact parenting skills for parents with children birth to age five and children better prepared for success in school. Measures of KIA/KEA data (see below) indicate the need:

2015-16 Kindergarten Initial Assessment (KIA)/Kindergarten Entry Assessment (KEA) data (Personal/Social domain), between 20 - 33 percent of Wake County children have developmental needs to be addressed through Triple P services including:

- Making appropriate work/play choices
- Taking care of personal needs/belongings
- Solving problems
- Responding to adult direction
- Following school routines/procedures
- Verbalizing feelings/showing empathy towards others

With over 65,326 children birth to five, there are many families struggling with parenting skills at various levels. Triple P, an internationally recognized, evidence-based parenting program can help support these families by strengthening parenting skills that will impact children's social-emotional skills and readiness for school. Triple P services directly align with support for preventing problems and building healthy relationships to meet the needs of the "whole" child in the classroom. These non-academic supports for families promote the well-being of young children and will ultimately lead to their success in school and help eliminate predictability of achievement.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Counselor	12.00	\$ 83,840
Travel Reimbursement		1,800
Total	12.00	\$ 85,640

New or Expanding Program

School Support for Social Emotional Learning

Area

Student Services

Description

This request is to obtain funding for 681 Months of Employment (MOE) for full-time instructional support positions based on need as demonstrated by an approved acuity model. The long-term goal of reducing the ratios to recommended national averages for instructional support positions will require 4,665 MOE or \$34.5 million. This is the first step in funding to meet the most urgent needs of our students and to prepare them for long-range success.

The focus of the services to schools will be to facilitate the social emotional learning of students in Wake County Public Schools System (WCPSS) schools based on evidenced-based curriculum and practices. The Adverse Childhood Experiences (ACE) study indicates that adults who experienced multiple indicators of trauma in childhood had more negative health outcomes as adults.

Contract services are also requested to provide coverage for counselors, social workers, and psychologists who are on medical/family leave and there is no sub pay for those positions when they are absent from schools. In addition, contracting with retired personnel for special projects like social emotional learning coaches (Trauma Informed Schools, Restorative Practices), transcript audits as a part of the College Graduation Rate (CGR) process, financial aid advisors, psychological testing services for student assessments for Special Education Services.

Demonstrated Need

ACE indicators are physical abuse, sexual abuse, emotional abuse, physical neglect, emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation or divorce, and incarcerated household member. Other barriers to success include homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges.

While the school system cannot change the environment of students, we can teach trauma informed, resiliency, and restorative practice skills, and we can identify needs in order to connect students and families to community resources to assist in addressing the barriers that prevent positive outcomes for students.

2015-16 Data from CaSS Department Annual Reports gives us an indication of the trauma that some of our students experience.

Homelessness	3,465
Foster Care Placement	690
Self-injury	337
Suicide Screenings/Suicides	2,402/6
Out-of-School Discipline Referrals	11,863 /1 LTS
In-School Discipline Referrals	20,000 *approximate

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Counselors	385.00	\$ 2,730,871
Social Workers	220.00	1,560,498
Psychologists	76.00	575,793
Contracted Services		132,838
Total	681.00	\$ 5,000,000

New or Expanding Program

Employee Engagement and Years of Service Recognition Program

Area Human Resources

Description This request is for the continuation of the Wake County Public School System (WCPSS) Years of Service Program to recognize all employees who have reached service milestones of five, 10, 15, 20, 25, and 30+ years, and institute employee engagement programs/events throughout the year to enhance the connection between personnel and their roles. We will show appreciation for commitment, dedication, and contributions to the ongoing success of WCPSS's mission and vision.

Proposed events: Employee Excellence and Employee Years of Service Program

Expenditures	Amount
Employee Excellence Awards	\$ 1,500
Brand Fuel Navigation System Set-up	1,950
Portal Design and Content Management	950
Warehousing, Web Host, Reporting Analytics	1,500
Handling and Shipping Supplies	2,500
Years of Service Awards/Gift Choices	33,100
	\$ 41,500

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Awards and Supplies		\$ 34,600
Logistic and Management Costs		6,900
Total	-	\$ 41,500

New or Expanding Program

Extra Duty Salary Increase

Area Human Resources

Description The Wake County Board of Education approved a revised extra duty pay scale with a five-year phase-in implementation plan. The 2018-19 fiscal year will be year four. This budget request is to fund half of the 2018-19 pay increase.

Background: During the 2014-15 fiscal year, a cross-departmental team and school-based team members analyzed the existing extra duty pay structure and created a proposal for a new structure to be implemented in the 2015-16 school year. The prior extra duty pay structure had been in place since the 1987-88 school year.

Over the past three years, the board has approved a budget for extra duty as follows:
 2015-16: \$10,280,902.54 (increase of \$1,954,025.42 from prior year)
 2016-17: \$12,843,037.05 (increase of \$2,562,134.51 from prior year)
 2017-18: \$13,122,261.86 (increase of \$279,224.81 from prior year)

With these increases, we have implemented approximately 70 percent of the proposed schedule. We have not, however, spent all of the funds allocated in the last three years.

Current projections remain in line with original estimates of approximately \$18 million needed for full implementation for stipends, including benefits. Factors that impact costs that are not easily budgeted are:

1. Rising retirement costs (for employees serving in extra duty positions)
2. Different costs associated with hiring non-faculty coaches (no retirement costs)
3. Splitting of stipends among multiple employees
4. Additional stipends being paid based on opening new schools
5. Unfilled extra duty positions

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Extra Duty Salary Increase		\$ 1,386,990
Total	-	\$ 1,386,990

New or Expanding Program

Local Alternative Teacher Preparation (LATP) Program

Area Human Resources

Description

In the 2017-18 school year, the Wake County Public School System partnered with the Central Carolina Regional Education Service Alliance (CCRESA) to implement a LATP program to recruit, train, and retain our alternative entry teachers. In 2017-18, we have 23 participants. We have a target group of 25 for each year. Currently, there is one coach supporting the first group of 23 participants. Another coach will be needed for the second cohort of 25.

The LATP program allows the district to develop and administer plans of study for lateral entry teachers. In addition, the district is required to provide coaching (minimum of 150 contact hours per participant per year) and a building level mentor for each participant/teacher. As lateral entry teachers, their needs are different from those of traditionally trained new teachers.

Upon completion, the school district will complete all necessary paperwork to recommend the teacher for a clear, non-lateral entry teaching license. In order to adequately support the program and the teachers who will be going through the program, a new position is needed. Funding is also needed for program administration (substitute costs, related benefits, possible facility use fees, financial support for teachers in the program, etc.).

The coach position will assist the current coach in providing program oversight and administration, collaborate with the CCRESA (if the consortia is approved), liase with the colleges/universities and/or community college partners, provide mentoring, coaching, and support for all candidates, assist school-based administrators with evaluations, etc. This position will also support the district's monitoring, data collection, and supporting for this program.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Coordinating Teacher	12.00	\$ 70,261
Cubicle (one-time cost)		2,500
Supplies		2,500
Travel		2,000
Total	12.00	\$ 77,261

New or Expanding Program

Teaching Assistant (TA) to Teacher Recruitment Program

Area Human Resources

Description

The TA to Teacher partnership is in its infancy stage, but it is intended to train current TAs in special programs to be classroom teachers. These TAs already have experience with, and a dedication to, working with students with special needs. Retention of these employees will result in consistency in services to students, schools, parents, etc. Impact will be measured through retention numbers, fewer vacancies, personnel performance, student achievement, etc.

- Opening of school vacancies in special education classrooms has increased in the past three years (2015: 12 openings; 2016: 46 openings).
- As of October 2017, 24 special education teacher positions are vacant.
- A survey of current special education TAs returned 87 interested candidates in this type of program.

Staff is in place to manage the program. Costs are projected to provide reimbursement to participants for all required tests (Praxis I, Praxis II, and PPAT) and to provide a one-time \$1,000 stipend for the summer learning program participation (based on 25 participants in the cohort).

Program Outlined:

- Facilitate the identification of and selection of participants in the cohort program
- Provide support and collaborative coaching if needed for participants during their field experience placements
- Provide training and support in test-taking strategies and test preparation
- Wake training through Special Education Services for specific skills required for special education teachers

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Reimbursements		\$ 20,900
Stipends		25,000
Total	-	\$ 45,900

New or Expanding Program

Expansion of Online Registration and Forms

Area Technology

Description

During the 2017-18 school year, we funded online registration for new students in the amount of \$54,500 from the School Technology Fund. We are requesting to expand current online registration for new students to utilize online forms for returning students. Each school year parents' complete forms for data that needs to be updated. With this application, parents can log on and make the changes to cell phone numbers, email addresses, and contacts. The required documentation that is needed such as home language survey, photograph/video release, consent for technology and digital resource use, etc. can be completed online and updated if needed. All this is still verified by data managers before being uploaded into PowerSchool.

The application would be integrated with our current Student Information Systems (SIS) and has the flexibility to migrate to a new one if the North Carolina Department of Public Instruction decides to change SIS applications in the future.

This request would remove the funding from the School Technology Fund and utilize local funding moving forward.

Strategic Objectives Community Engagement and Human Capital

Budget Adjustments

Description	MOE	Local
Online Registration and Forms		\$ 302,980
PS Locator Annual Fee		51,600
Total	-	\$ 354,580

New or Expanding Program

Oracle Cloud Contract

Area Technology

Description The current year (2017-18) Oracle Enterprise Resource Planner (ERP) contract is \$763,397. With our move to the Oracle Cloud, our yearly contract amount will increase to \$1,112,412 in 2018-19, for a total increase of \$349,015.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Oracle Cloud Contract		\$ 349,015
Total	-	\$ 349,015

New or Expanding Program

CDL Physical Examinations

Area Transportation

Description

New Department of Motor Vehicle (DMV) regulations require all bus drivers to maintain a medical card to possess a Commercial Driver's License (CDL). All drivers must have a physical to obtain the medical card.

Funding is needed to be able to administer driver physicals for bus drivers at the time of CDL renewal, which occurs every three years. We currently have 850 CDL holders and are requesting funding for 425 physical examinations in 2018-19, which includes physicals for new license holders that we intend to bring on board.

Price of Physical = \$77.

Proposed Formula:

425 X 77 = \$32,725.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Physical Examinations		\$ 32,725
Total	-	\$ 32,725

New or Expanding Program

Seon Camera System

Area Transportation

Description Funding is needed for the Transportation Department to cover the annual renewal cost of the Seon Camera System. The renewal fee for the vMax Commander 5.0 web-based wireless video management software is \$720. Also, an additional \$9/bus license for 740 is required for a total of \$6,660.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
License Renewal for Buses		\$ 6,660
Software		720
Total	-	\$ 7,380

New or Expanding Program

Student ID System

Area **Transportation**

Description Funding is needed to implement a new student ID (tagging) system via Synovia. Updates to existing software are needed to meet the district's requirements for additional student safety measures, parent communications, and technology support. The district seeks to contract for an additional five-year term with Synovia which includes equipment/support for student ID system.

Student Ridership:

Student Ridership tracking hardware, software, installation, training and support will cost \$72,000 annually (based on 1,000 buses).

Driver Mobile Terminal:

In-vehicle display for driver, navigation, two-way messaging, pre-trip inspection, emergency button, enhanced time and attendance, route selection, and passenger manifest will cost \$216,000 annually (based on 1,000 buses).

All equipment will be leased from the vendor.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Driver Mobile Terminal		\$ 216,000
Student Ridership Equipment		72,000
Total	-	\$ 288,000

New or Expanding Program

Transportation District Offices

Area Transportation

Description

To add a 19th and 20th Transportation District:

Currently, we have 18 district offices. The 19th district will be located at South Garner High School and the 20th district will be located at Green Level High School. Each district office is staffed with an operations manager, two team leaders, a business processing technician, and a customer service representative. In addition to staff, office space and supplies along with office up-fit and equipment (i.e. computers, printers, copiers, cellular telephone devices, etc.) will be needed.

Also, funding for an additional area manager (senior administrator) is needed to continue to meet the demands of the Transportation Department's operations group as the district continues to experience substantial growth.

A vehicle will also need to be purchased and assigned to each new district and also to the new area manager. Costs associated with vehicle purchase are estimated at \$30,000 each.

- Area Manager (Senior Administrator) - Midpoint: \$75,554
- Operations Manager - Grade 29, Step 22: \$56,971
- Operations Team Leader - Step 19: \$38,979
- Business Processing Technician -Grade 23, Step 6: \$34,334
- Customer Service Representative - Grade 20, Step 8: \$29,501

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Operations Managers	24.00	\$ 155,876	\$ 580	\$ 156,456
Operations Team Leaders	48.00	221,010	1,160	222,170
Business Processing Technicians	24.00		99,368	99,368
Customer Service Representatives	24.00		87,184	87,184
Area Manager (Senior Administrator)	12.00		101,660	101,660
Vehicles (one-time cost)			70,000	70,000
Private Office Space (one-time cost)			29,000	29,000
Mobile Communication Cost			3,960	3,960
Computers (one-time cost)			6,600	6,600
Total	132.00	\$ 376,886	\$ 399,512	\$ 776,398

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers

Area

Schools

Description

The career award for science and mathematics teachers is a five-year award available to outstanding science and/or mathematics teachers in the North Carolina public primary and secondary schools. The purpose of this award is to recognize teachers who have demonstrated solid knowledge of science and/or mathematics content and have outstanding performance records in educating children.

This five-year award presents opportunities for professional development and collaboration with other master science and/or mathematics teachers who will help to ensure their success as teachers and their satisfaction with the field of teaching. Special consideration will be given to teachers working in hard-to-staff, economically deprived classrooms in North Carolina. The award also offers schools and school districts the opportunity to fully develop teachers as leaders in the field.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Salary Differential		\$ (83)
Social Security		(7)
Retirement		90
Workshop Expenses		(10,500)
Supplies and Materials		(8,160)
Total	-	\$ (18,660)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area

Schools

Description

The Wake Young Women's Leadership Academy (WYWLA), received a sub-award through NC State University for participation in the proposal "iNnovative Exploration of Science and Technology (iNEST)" funded by the Burroughs Wellcome Student Science Enrichment Program. The grant award involves the establishment of an after-school maker club and makerspace to support students' activities around circuitry, programmed robotics, and fabrication.

The sub-award covers supplies for Quest Kits, equipment for iPads, laptops, copies/printer, sewing machines, and travel for field trips and conferences. An amendment has turned over the ordering and purchasing of supplies back to NC State. There may be an increase in travel expenses due to the location of the iNest Conference in 2018. This grant is not formula driven, but performance based.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Driver		\$ (250)
Social Security		(19)
Retirement		(35)
Workers' Compensation		(1)
Travel		4,331
Supplies and Materials		(12,855)
Total	-	\$ (8,829)

Changes to Grants, Donations, and Fees

Digital Promise Grant

Area

Schools

Description

This grant awarded funds to support Carroll Middle School. Due to carryover funds, a full-time instructional facilitator and a half-time technology assistant will be funded in 2018-19.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Retirement		\$ 773
Hospital		(919)
Dental		(57)
Supplies and Materials		(65,053)
Total	-	\$ (65,256)

Changes to Grants, Donations, and Fees

Title II - Improving Teacher Quality

Area Academic Advancement

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

Domains for supporting educators include:

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

In addition, funds may be used for:

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Held Harmless Salary		\$ (1,661)
Instructional Support I		(3,978)
Substitute - Staff Development		(45,280)
Teacher Assistant Substitute - Staff Development		(895)
Supplement Pay		(736)
Social Security		(4,020)
Retirement		17,114
Hospitalization		3,885
Workers' Compensation		(157)
Dental		294
Contracted Services		(28,000)
Workshop Expenses		(271,268)
Indirect Cost		(5,604)
Unbudgeted Funds		105,404
Total	-	\$ (234,902)

Changes to Grants, Donations, and Fees

Wallace Foundation Grant

Area Area Superintendent

Description For the Wallace Grant, The Wake County Public School System (WCPSS) is in partnership with North Carolina State University (NCSU), Johnston County, and the Northeast Leadership Academy (NELA) cohort. The Wallace Grant is designed to support leadership development for school-based administrators. Strands of the grant that serve as focus areas include collaborative work with NCSU targeted at the redesign of its university leadership preparation program, a WCPSS-NCSU Master of School Administration (MSA) cohort program, the development and implementation of a Leadership Tracking System, and leadership development activities that support the district's work in continuously building a principal pipeline of highly qualified candidates.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 311,500
Workshop Expenses		4,173
Travel Reimbursement		10,785
Indirect Cost		9,102
Total	-	\$ 335,560

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area **Academics**

Description

Over the last few years, the Wake County Public School System (WCPSS) received funds from Go Global (via the Hanban Organization) as part of a Confucius grant. Four schools are a part of this grant, Farmington Woods Magnet Elementary School, Smith Magnet Elementary School, East Garner Magnet Middle School, and Garner Magnet High School. In years past, each school has received annually, \$10,000. Currently, this year, the four aforementioned schools have received \$5,000 each.

The budget adjustments incorporate the anticipated funds.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Substitute - Staff Development		\$ (840)
Additional Responsibility Stipend		(3,360)
Social Security		(321)
Retirement		(575)
Workers' Compensation		(13)
Contracted Services		(1,800)
Workshop Expenses		(4,151)
Supplies and Materials		(32,390)
Total	-	\$ (43,450)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

Title I schoolwide program schools use Elementary and Secondary Education Act (ESEA) Title I - Basic Program federal funds in a variety of ways to support academic achievement in the entire school consistent with its approved School Improvement Plan (SIP) that was created based on needs identified through its annual Comprehensive Needs Assessment. These schools' SIPs, Intervention Matrices, and Transition Plans demonstrate compliance with the requirements for operating a schoolwide model as outlined in the Every Student Succeeds Act (ESSA). Schools with Free/Reduced Lunch (FRL) percentages that are at 45 percent or higher as of the beginning of March each year are allotted Title I funds for the subsequent year based on the number of students that qualified for FRL.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Teacher		\$ (23,856)
Extended Contracts		(720,740)
Master Teacher		(4,500)
Instructional Support I		(9,901)
Instructional Facilitator		(142,103)
Substitute Teacher - Regular		(6,928)
Substitute Teacher - Staff Development		(26,279)
Substitute - Non-Teaching		(7,696)
Teacher Assistant Substitute - Staff Development		(1,870)
Driver		(1,610)
Bonus Pay (not subject to retirement)		33,461
Supplement Pay		(185,285)
Longevity		16,956
Additional Responsibility Stipend		(4,750)
Tutorial Pay		(39,047)
Social Security		(47,920)
Retirement		116,995
Hospitalization		233,839
Workers' Compensation		(2,608)
Dental		13,606
Contracted Services		175,213
Workshop Expenses		(2,111)
Indirect Cost		44,791
Unbudgeted Funds		2,985,662
Supplies and Materials		887,035
Computer/Software and Supplies		(16,490)
Furniture/Computer Equipment - Inventoried		(261,047)
Total	-	\$ 3,002,817

Changes to Grants, Donations, and Fees

John Rex Endowment Wake Up and Read

Area**Academics****Description**

The John Rex Endowment grant was awarded to WAKE Up and Read for a total of \$60,000 that started in December 2017 and will end June 2019 (18-month grant). The first installment was received for \$33,910 in December that will pay for the assessment phase. The second installment will be \$26,090 after July 2018 to cover the capacity building phase.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ (7,318)
Indirect Cost		(212)
Supplies and Materials		10
Food Purchase		(300)
Total	-	\$ (7,820)

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area

Academics

Description

The Magnet Schools Assistance Program (MSAP) grant 2017-2022 (Project Cornerstone) has been awarded to Southeast Raleigh Magnet High School, Bugg Magnet Elementary School, Lincoln Heights Elementary School, and Millbrook Magnet Elementary School to support the thematic programs at each school.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor	4.80	\$ 42,462
Teacher	10.00	64,557
Instructional Support I		39,629
Instructional Facilitator	4.80	124,634
Office Support		14,463
Substitute - Staff Development		20,460
Supplement		35,992
Curriculum Development Pay		17,550
Additional Responsibility Stipend		(5,310)
Staff Development Participant Pay		(20,550)
Social Security		25,544
Retirement		71,280
Hospital		942
Workers' Compensation		1,002
Dental		(89)
Contracted Services		108,600
Workshop Expenses		(103,270)
Advertising Cost		34,446
Printing and Binding Fees		8,921
Pupil Transportation - Contracted		5,500
Travel Reimbursement		2,932
Field Trips		13,180
Indirect Cost		9,549
Unbudgeted Funds		34,554
Supplies and Materials		(232,529)
Library Books		99,577
Furniture and Equipment - Inventoried		50,873
Computer Equipment - Inventoried		45,431
Purchase of Furniture and Equipment - Capitalized		(86,434)
Total	19.60	\$ 423,896

Changes to Grants, Donations, and Fees

Title III - Language Acquisition

Area Academics

Description Funds are allocated on the basis of an annual headcount of the local education agencies/ charter school's Limited English Proficiency (LEP) students, including immigrant students and youth.

It is estimated that funding for the language acquisition grant for the 2018-19 school year will be greater than the current allotment based upon the increased number of LEP students in the October 1, 2017, LEP headcount.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Instructional Support I		\$ (10,555)
Substitute - Staff Development		(1,072)
Supplement		(2,034)
Curriculum Development Pay		(5,000)
Tutorial Pay		2,500
Social Security		(1,236)
Retirement		11,880
Hospitalization		3,068
Workers' Compensation		(47)
Dental		26
Workshop Expenses		(10,000)
Indirect Cost		13,527
Unbudgeted Funds		8,939
Supplies and Materials		(657)
Total	-	\$ 9,339

Changes to Grants, Donations, and Fees

Title III - Language Acquisition - Significant Increase

Area

Academics

Description

Funds are provided to Local Education Agencies (LEAs) determined to have a “significant increase” of eligible immigrant students (born outside the United States and in U.S. schools less than three academic school years). The funds are available to any LEA/charter school having a significant increase of at least one percent in the immigrant count compared to the average of the two previous years. The funding factor depends upon the number of eligible subgrantees.

The number of eligible immigrant students increased annually:

- February 1, 2014: 2,519
- February 1, 2015: 2,997
- February 1, 2016: 3,218
- February 1, 2017: 4,200

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Teacher	(2.00)	\$ (7,660)
Supplement		(1,384)
Social Security		(692)
Retirement		637
Hospitalization		(1,601)
Workers' Compensation		(28)
Dental		(64)
Indirect Cost		(300)
Unbudgeted Funds		(969)
Total	(2.00)	\$ (12,061)

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area **Academics**

Description WAKE Up and Read Collaborative was awarded a three-year grant for a total of \$150,000 with each year receiving \$50,000 to pay toward the salary of the WAKE Up and Read administrator. This position was funded through June 2017 by Wake County SmartStart and United Way. Last year's award is going toward this year's salary. This funding allows for the administrator to lead the work around the three pillars of WAKE Up and Read: school readiness, summer learning, and school attendance all with the goal of increasing the number of students reading on third grade level. The last installment of \$50,500 will be made in the 2018-19 school year.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Director and/or Supervisor		\$ (27,269)
Social Security		(2,087)
Retirement		(4,181)
Hospital		(5,634)
Workers' Compensation		(82)
Dental		(287)
Indirect Cost		(1,102)
Unbudgeted Funds		(4,679)
Total	-	\$ (45,321)

Changes to Grants, Donations, and Fees

United Way Changing Generations/Pathways to Progress

Area Academics

Description WAKE Up and Read received the Changing Generations: Pathways to Progress for Families and Children grant through the United Way of the Greater Triangle for July 1, 2017 - June 30, 2018. At this time, the application process is not open for the 2018 school year.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Contracted Services		\$ 8,556
Workshop Expenses		3,000
Printing and Binding Fees		5,000
Indirect Cost		56
Supplies and Materials		(22,793)
Total	-	\$ (6,181)

Changes to Grants, Donations, and Fees

Children with Disabilities - Risk Pool

Area Special Education

Description Risk Pool funding is awarded at the state level via an application process. For fiscal year 2017-18, Special Education Services submitted 23 applications. This was a substantial increase over the 2016-17 fiscal year when only eight applications were submitted. The North Carolina Department of Public Instruction awards funds based on a 10-point rubric until all funds at the state level are exhausted. It is impossible to know how many applications will be funded and these funds do not carryover.

Strategic Objectives Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Contracted Services		\$ (321,336)
Total	-	\$ (321,336)

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

Description Coordinating Early Intervening Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through grade 12 (with a particular emphasis on students in kindergarten through grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment.

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

These funds cannot be used for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade twelve at risk of placement in special education. This legislation also requires states to monitor the expenditure of CEIS funds. Services provided for non-disabled students for CEIS should be purchased through the IDEA - Early Intervening Services grant.

This request shows changes in projected salaries and benefit increases in the retirement and hospital employer matching benefits.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Instructional Facilitator		\$ 17,398
Substitute - Regular		(2,030)
Supplement		4,354
Social Security		(2,647)
Retirement		50,203
Hospitalization		56,493
Workers' Compensation		(98)
Dental		3,290
Indirect Cost		10,105
Unbudgeted Funds		10,232
Total	-	\$ 147,300

Changes to Grants, Donations, and Fees

IDEA - State Improvement Grant

Area Special Education

Description The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies (LEA), charter schools, and state-operated programs in North Carolina. Funds support the implementation of researched-based practices in reading/writing and/or mathematics using sites and centers established by grant recipients.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Additional Responsibility Stipend		\$ (400)
Social Security		(31)
Retirement		(21)
Workers' Compensation		(1)
Workshop Expenses		(346)
Supplies		(5)
Indirect Cost		(22)
Unbudgeted Funds		(1)
Total	-	\$ (827)

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

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

These funds are allocated based on state-level assessment of local needs, approved requests to operate best practice programs, and the costs of approved state-level initiatives.

The projected funding is based on initiatives discussed, and verbally agreed upon, as well as written assurances, with the North Carolina Department of Public Instruction (NCDPI). The current budget is based on the Project Spending Plan submitted to NCDPI for fiscal year 2017-18.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Substitute - Staff Development		\$ (1,100)
Substitute - Non-Teaching		(2,205)
Teaching Assistant Salary when Substituting - Staff Development		1,000
Social Security		(177)
Retirement		184
Workers' Compensation		(7)
Workshop Expenses		(7,025)
Indirect Cost		(509)
Unbudgeted Funds		(1,868)
Supplies and Materials		(8,839)
Computer/Software and Supplies		(97)
Total	-	\$ (20,643)

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

Description Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21. Carryover revenue is anticipated to decrease.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Teacher		\$ 50
Social Security		58
Retirement		290,269
Hospitalization		611,326
Workers' Compensation		(1)
Dental		29,442
Contracted Services		(225,000)
Indirect Cost		40,413
Unbudgeted Funds		58,998
Supplies and Materials		(375)
Total	-	805,180

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area Special Education

Description The Individual with Disabilities Education Act (IDEA) VI-B Pre-School Handicapped funds are used to initiate and expand preschool special education and related services programs for children with disabilities ages 3-5.

Local Education Agencies (LEA) receive a base amount equal to a proportional share of 75 percent of the fiscal year 1997-98 IDEA Title VI-B Preschool Grant as calculated using the December 1996 child count. The remaining funds are distributed as follows:

- Eighty-five percent of remaining funds shall be allotted on the basis of Average Daily Membership (ADM) of children enrolled in public and private elementary and secondary schools within each agency's jurisdiction.
- Fifteen percent of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1st free lunch count.

The adjustment below accounts for expected increases to benefit rates in 2018-19 and the removal of a one-time funded position.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Instructional Support I Position	(12.00)	\$ (105,165)
Teacher		(14,467)
Instructional Support II		(2,700)
Teaching Assistant		(8,996)
Supplement		(648)
Social Security		(1,735)
Retirement		(1,778)
Hospitalization		7,034
Workers' Compensation		(75)
Dental		305
Indirect Cost		(5,926)
Unbudgeted Funds		71,071
Total	(12.00)	\$ (63,080)

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (963)
Indirect Cost		(27)
Total	-	\$ (990)

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

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

Special Education Services received funds from the fee for service and cost reporting reimbursements on the Medicaid program. Currently, paybacks are three fiscal years behind. Wake County Public Schools is expecting cost reporting funds from 2015-16 and projected fees for service for 2018-19.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Instructional Facilitator	(12.00)	\$ (51,876)
Supplement		(9,565)
Social Security		66
Retirement		6,479
Hospitalization		24,588
Workers' Compensation		(282)
Dental		1,020
Unbudgeted Funds		(1,946)
Total	(12.00)	\$ (31,516)

Changes to Grants, Donations, and Fees

John Rex Endowment Positive Parenting Expansion

Area Student Services

Description This grant is an expansion budget to the original John Rex Endowment Positive Parenting Program grant with expansion spanning from October 2017 through June 2020. The 2017-18 budget was for six months. Triple P has served parents in Raleigh for the past three years and is now expanding to provide services to all of Wake County. The program supports families with young children ages birth to five by strengthening parenting skills that will impact children's social-emotional skills and readiness for school.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Director and/or Supervisor		\$ 38,512
Instructional Support I		31,218
Supplement		6,009
Longevity		577
Social Security		5,839
Retirement		15,073
Hospital		6,339
Workers' Compensation		229
Dental		292
Indirect Cost		2,902
Unbudgeted Funds		(76,644)
Total	-	\$ 30,346

Changes to Grants, Donations, and Fees

John Rex Endowment SEFEL Expansion Grant

Area Student Services

Description The John Rex Endowment Social Emotional Foundations for Early Learning (SEFEL) Expansion Grant is providing funds to continue the SEFEL implementation, to provide the SEFEL teacher coaching program, to evaluate the outcome, and to plan for sustainability.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Instructional Facilitator	12.00	\$ 106,257
Workers' Compensation		238
Contracted Services		46,984
Travel		5,400
Supplies and Materials		250
Indirect Cost		4,437
Unbudgeted Funds		(53,964)
Total	12.00	\$ 109,602

Changes to Grants, Donations, and Fees

McKinney-Vento Homeless Assistance

Area Student Services

Description McKinney-Vento Homeless Assistance is a federally mandated program that provides federally mandated services to students identified as homeless. The program receives funding from a subgrant issued by the North Carolina Department of Public Instruction. The adjustment reflects a reduction in supply expenditures.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Supplies and Materials		\$ (24,134)
Indirect Cost		(673)
Total	-	\$ (24,807)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Revenues are generated on a reimbursement basis. Carryover funds will decrease for 2018-19.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Extended Contracts		\$ (12,922)
Instructional Facilitator		(4,457)
Teaching Assistant		292
Substitute - Regular		(618)
Substitute - Non-teaching		(1,098)
Supplement		(3,267)
Additional Responsibility Stipend		(18,620)
Tutorial Pay		(25,184)
Social Security		(5,035)
Retirement		(10,379)
Hospitalization		1,308
Workers' Compensation		(197)
Dental		51
Contracted Services		(14,000)
Unbudgeted Funds		10,960
Supplies and Materials		(2,186)
Total	-	\$ (85,352)

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

Description The supplemental Pre-K funding supports early learning activities. Expansion of NC Pre-K is anticipated.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Senior Administrator		\$ 57,195
Teacher		32,998
Teaching Assistant		4,660
Annual Leave Payoff		(186)
Social Security		2,406
Retirement		6,529
Hospitalization		352
Workers' Compensation		90
Dental		4
Contracted Services		27,900
Workshop Expenses		8,000
Printing and Binding Fees		1,000
Travel Reimbursement		500
Field Trips		200
Unbudgeted Funds		(146,740)
Supplies and Materials		163,000
Furniture and Equipment - Inventoried		(81,000)
Total	-	\$ 76,908

Changes to Grants, Donations, and Fees

Parents as Teachers - Smart Start

Area Student Services

Description Parents as Teachers is a Smart Start funded program that supports eight staff members. One staff member does not participate in the hospital or dental insurance. During the previous year another staff member did not participate in hospital or dental benefits. She retired in August. Her replacement does participate in hospital and dental, thus the larger increase for 2018-19

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Annual Leave Payoff		\$ (1,844)
Social Security		(141)
Retirement		4,509
Hospitalization		12,703
Workers' Compensation		(5)
Dental		551
Travel Reimbursement		(6,413)
Indirect Cost		261
Total	-	\$ 9,621

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support Funds come from tuition for one of our classrooms, parent and teacher workshop registration fees, and donations. These funds are used to contract with staff to provide classroom consultation to kindergarten and pre-K classrooms throughout Wake County at year-round schools during the summer months, to help provide services in the Resource Center during the summer, and to pay for training expenses to provide workshops for parents and teachers. These funds also cover 6.60 months of employment. Supplies and materials, postage, printing, local travel, food purchases, contracted services, and workshop expenses are being reduced in line with anticipated revenue reduction.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Retirement		\$ 683
Hospitalization		273
Dental		34
Contracted Services		(29,000)
Workshop Expenses		(250)
Printing and Binding		(2,000)
Travel		(2,000)
Postage		(500)
Supplies and Materials		(13,172)
Food Purchase		(25)
Total	-	\$ (45,957)

Changes to Grants, Donations, and Fees

Smart Start Triple P

Area Student Services

Description Smart Start Triple P is a Smart Start funded program. These funds are used to provide Triple P Positive Parenting services to families and children living in homeless shelters and to provide parent education in homes where families do not have transportation. The 2018-19 year will be year two of a three-year funding cycle.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Retirement		\$ 974
Hospitalization		235
Dental		3
Travel Reimbursement		(33)
Indirect Cost		34
Total	-	\$ 1,213

Changes to Grants, Donations, and Fees

Transition - Smart Start

Area**Student Services****Description**

Transition - Smart Start is a Smart Start funded program. All staff on this grant are part-time. Two staff members are 35 percent time on this program only and one is 60 percent. The fourth staff member is 60 percent on this program and 40 percent on another and is the only one eligible for retirement, health, and dental insurance. Benefits are calculated accordingly. The only increase projected is for the increased benefit rates.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Retirement		\$ 370
Hospitalization		141
Dental		2
Indirect Cost		14
Supplies and Materials		(14)
Total	-	\$ 513

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

Projection of revenues from fee collections and estimated carryover balances from 2017-18 to 2018-19 determined the Community Schools Self Support budget. Current funding formula and historical data analysis indicates little increase in program participation over prior year. Same or very similar revenue indicates no appreciable increase in anticipated revenue. Adjustments to benefits align with salaries.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Teacher		\$ (1,354)
Technician		2,787
Substitute - Regular		(6,032)
Substitute - Staff Development		(54,636)
Substitute - Non-Teaching		(1,425)
Teacher Assistant - Staff Development		(1,138)
Supplement		(260)
Annual Leave Payoff		(2,936)
Additional Responsibility Stipend		(9,397)
Tutorial Pay		(23,379)
Social Security		(7,883)
Retirement		17,109
Hospital		10,569
Workers' Compensation		(298)
Dental		323
Contracted Services		(184,811)
Workshop Expenses		(24,448)
Printing and Binding Fees		(15,528)
Contracted Repairs and Maintenance - Land and Buildings and Equipment		(598,079)
Travel Reimbursement		(363)
Field Trips		(910)
Postage		12,443
Unbudgeted Funds		1,102,484
Supplies and Materials		(241,316)
Other Textbooks		(76)
Library Books		(5,593)
Computer/Software and Supplies		(7,314)
Repair Parts, Materials, Related Labor		(440)
Food Purchases		(2,267)
Furniture and Equipment - Capitalized		(292)
Total	-	\$ (44,460)

Changes to Grants, Donations, and Fees

Print Shop

Area Administrative Services

Description The district expects a decrease in outside revenue for the Print Shop in 2018-19.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Printing and Binding Fees		\$ (10,000)
Total	-	\$ (10,000)

Changes to Grants, Donations, and Fees

Child Nutrition Services

Area

Child Nutrition

Description

The 2018-19 budget is based on historical revenue and expenditure patterns. Projections for 2018-19 reflect an overall increase in revenue of \$1,057,361 compared to 2017-18. To comply with Section 205 (paid meal pricing) of the Healthy Hunger Free Kids Act of 2010 and 7 CFR 210.14(e) which address funding sufficiency regulations, Board approval will be requested to increase lunch prices by \$0.15. Revenue projections for 2018-19 include this contribution. An increase of 40 Months of Employment (MOE) cafeteria manager, 40 MOE assistant manager, 120 MOE cashier assistants for new school openings at Bryan Road ES, Buckhorn Creek ES, Apex Friendship MS, and South Garner HS, plus 100 MOE to provide flexibility for rotational manager trainee positions is included. The adjustment of \$699,949 for new schools opening in 2018-19 is on the New Schools and Facility Changes request. The budget has been adjusted to align benefits to the new rates for 2018-19.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Manager Trainees	100.00	\$	\$ 335,811	\$	\$ 335,811
Office Support			(1,494)		(1,494)
Cafeteria Worker			(15,955)		(15,955)
Bonus Pay			(3)		(3)
Supplement			244		244
Longevity			1,500		1,500
Bonus Leave Payoff			(14,278)		(14,278)
Annual Leave Payoff			(60,980)		(60,980)
Short Term Disability			(2,624)		(2,624)
Overtime Pay			76,497		76,497
Social Security			(562)		(562)
Retirement			225,226		225,226
Hospitalization			(355,019)		(355,019)
Workers' Compensation			139,645		139,645
Dental			(47,013)		(47,013)
Unemployment Ins.			56,555		56,555
Contracted Services			(250,120)		(250,120)
Workshop Expenses			(6,912)		(6,912)
Telephone			(10,000)		(10,000)
Postage			(4,000)		(4,000)
Membership Dues/Fees			12		12
Indirect Cost			81,373		81,373
Gas/Diesel Fuel			(100)		(100)
Food Purchases		1,674	(215,533)	388,847	174,988
Food Processing Supplies			19,260		19,260
Computer Equipment			15,000		15,000
Furniture and Equipment			361		361
Total	100.00	\$ 1,674	\$ (33,109)	\$ 388,847	\$ 357,412

Changes to Grants, Donations, and Fees

Property Rental

Area

Facilities

Description

The rental revenue for 1820 Capital Boulevard, Raleigh, NC, 27604 increases 3 percent annually based on the schedule in the lease agreement with Capital Chevrolet, Inc., dated March 1, 2016. Assumption of this lease by the Wake County Public School System as a part of the purchase of the land was approved by the Wake County Board of Commissioners on April 17, 2017.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Rental Income Increase		\$ 37,721
Total	-	\$ 37,721

Changes to Grants, Donations, and Fees

Positions on Loan

Area Human Resources

Description As part of the 2016-17 budget bill, the NC General Assembly provided an option for school districts, or groups of school districts, to provide Local Alternative Teacher Preparation (LATP) Programs for new lateral entry teachers. Our district, in collaboration with the Central Carolina RESA (Regional Education Service Alliance), submitted a proposal to the State Board and received approval. It is in its first year of operation in 2017-18. The program is designed to grow by 100 participants each year. These two on loan positions are hired by the Wake County Public School System but work with CCRESA directly and support all districts who are participating. Their salaries and benefits are receipt supported by the CCRESA program fees.

This request assumes no salary increase and adjusted benefits for retirement, hospital, and dental.

Strategic Objectives Human Capital and Learning & Teaching

Budget Adjustments

Description	MOE	Local
Retirement		\$ 2,425
Hospitalization		(5,399)
Dental		(282)
Total	-	\$ (3,256)

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area Human Resources

Description Donations for the annual Principal/Teacher of the Year process including the recognition event are recorded as received. Any unspent balances from the 2017-18 school year will be carried over and recorded in the first quarter of the 2018-19 school year. Donations for the 2018-19 school year will be recorded when received.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Food Purchase		\$ 31,646
Contracted Services		(13,958)
Printing and Binding Fees		(500)
Total	-	\$ 17,188

Grants, Donations, and Fees Ending

The Wake County Public School System receives grants from state, local, and federal sources. Local donations are usually one-time funds received directly from various organizations to be expended for a specific use in the year donated. Typically, grants and donations have specific terms of spending the funds which often differs from the fiscal year of the school system; therefore, carryover funds can occur if allowed. The following list of grants and donations have ended and all funds are expected to be expended by the end of this fiscal year.

Program Name	MOE	Amount
State Sources		
Coding and Mobile Application Grant		\$ (31,081)
Digital Learning		(48,650)
	<u> </u>	<u> </u>
	<u> </u>	<u>\$ (79,731)</u>
Local Sources		
AASL Beyond Words		\$ (15,000)
Assessment Inventory National Network		(5,000)
Burroughs Wellcome Fund		(17,700)
Burroughs Wellcome Science Enrichment STEM Wise		(56,618)
Cary Chamber of Commerce Entrepreneurial Challenge		(110,000)
Confucius Institute		(12,987)
Dell EiE District Scholarship		(11,025)
Donations - General Operations		(96,970)
Duke Energy Foundation		(20,422)
Duke/Project Bright IDEA 3		(198,009)
Helping Hands		(5,308)
Institute of Museum and Library Sciences		(9,301)
John Rex Endowment	(24.00)	(149,576)
John Rex Endowment - Social Emotional Foundations for Early Learning (SEFEL)		(19,822)
Laura and John Arnold Foundation		(54,915)
NC Large District Superintendents' Consortium (NCLDSC)		(19,440)
Project Lead the Way Launch Program		(4,887)
Proto Labs Grant		(10,875)
Spotlight on Students		(2,602)
State Farm - Language ! Live		(7,000)
State Farm Celebrate My Drive		(19,881)
United Way Social Innovation Challenge		(6)
Verizon Project Lead the Way		(19,157)
	<u>(24.00)</u>	<u>\$ (866,501)</u>
Federal Sources		
Elementary and Secondary School Counseling (ESSC) Achieve Success	(2.00)	\$ (24,468)
ESEA Title I - School Improvement		(29,666)
Magnet School	(159.00)	(2,424,790)
National Science Foundation Math and Science Partnership		(176,084)
	<u>(161.00)</u>	<u>\$ (2,655,008)</u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

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

Estimate of 2018-19 Budget:

CIP 2017 New Funding	\$ 338,183,219
CIP 2017 Carryover	283,960,498
CIP 2013 Carryover	83,351,110
CIP 2006 Carryover	893,300
Vernon Malone College and Career Academy Carryover	239,920
	\$ 706,628,047

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ 49,444,187
Total	-	\$ 49,444,187



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