

SUPERINTENDENT'S PROPOSED BUDGET

FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021



WAKE COUNTY
PUBLIC SCHOOL SYSTEM



What Starts Here Changes Everything.

CARY, NORTH CAROLINA



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April 14, 2020

Wake County Board of Education:

I am writing this budget message at a time when the COVID-19 pandemic has left many of us struggling to understand what will happen in the next 30, 60 or 90 days – let alone the duration of the coming school year. In doing so, I find myself returning to our school district's core beliefs.

In my first budget message last year, I chose to focus on the first core belief of our Vision 2020 Strategic Plan. "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous and meaningful learning each day."

None of us at the time understood how that belief would come to be tested. But this pandemic has not changed our priorities; it has simply placed them in a new light.

Feeding children, an often overlooked routine that provided breakfast and lunch to nearly one-third of our 162,000 students, is now a critical district function for entire families. Student-teacher relationships – the foundation of K-12 education – are re-emerging from their own quarantine. And we are compressing years of computer laptop distribution into weeks in order to improve access.

While I do not know what our families will need to be made whole again in 2020-2021, I know the budget I am proposing today falls short of even the challenges we identified before the pandemic.

I also understand the economic fallout from COVID-19 has likely just begun. Should it persist, the needs of our community could quickly outpace the county's resources. That is why I am proposing a budget increase that is much smaller than recent years.

More specifically, I am recommending a request of \$29,936,016 for the 2020-2021 school year. Of that amount, \$18.4 million is driven by current and expected legislative requirements. Another \$2.1 million is tied to increasing property costs. And \$2.8 million is needed to pay for the opening of new schools. I appreciate this recommendation will require further collaboration with the county in the coming weeks and months as the full effect of COVID-19 becomes clearer. However, to recommend less than \$29.9 million could require further reductions in areas where the district never caught up following the Great Recession.

Familiar issues, such as those identified in last year's multi-year funding plan, will still remain when this pandemic ends.



Class size restrictions, for example, will continue to put pressure on many schools, especially those in western Wake County. Specifically, the smaller classes required by law will mean hiring additional teachers and finding more space.

And despite an initial projection of nearly flat enrollment growth, that prediction no longer seems likely. This is because current state policies allowed charter schools in Wake County to delay their openings after public school projections were already announced.

Of course those students will still need a classroom. And with nearly four of every five school-aged children in Wake County attending traditional public schools, chances are excellent that the classroom will be part of the Wake County Public School System.

We are pleased to serve them.

When needs such as these are combined with legislative requirements, it is difficult to identify ways to reduce this proposed budget further. That is because the legislative changes, new school openings, long-deferred operating costs and property cost increases represent virtually all of the \$29.9 million in this budget proposal.

Of course, our options as a school district could change if any of these requirements change in response to the COVID-19 pandemic.

Before 2019-2020 was permanently altered, thousands of employees and students were in the midst of a very good year. It would be easy – and wrong – to overlook those accomplishments today. For example:

- Our graduation rate is the highest in the district's history at 89.9 percent. For the sixth consecutive year, the rate of improvement for minority students exceeded the district's growth rate.
- The graduation rate at more than two-thirds of our high schools now exceeds 90 percent. Eight schools posted graduation rates above 95%, including three with a graduation rate of 100%.
- More than 97 percent of teachers met or exceeded NC academic growth standards this past year. We have led the nation in the number of National Board Certified teachers for 14 consecutive years.
- A large majority of our schools are diverse and thriving. In addition, Magnet Schools of America named 39 of 51 Wake County magnet schools as either Schools of Excellence or Schools of Distinction.
- With support from the county on a multi-year funding plan, starting pay for our bus drivers was increased to \$15 an hour.

Our school district is an economic engine for our community in good times, and a foundation upon which to build when times are lean.

In much the same way I opened this message, I am closing with a reference to our school district's core beliefs. The sixth and final belief in the Vision 2020 Strategic Plan was written by a broad cross-section of our community.



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

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

We look forward to our continued partnership with County Commissioners and staff while building a budget for 2020-2021.

Our shared vision is found in the hopes and dreams for our children. I believe this proposed budget and our continued work together can keep those hopes and dreams alive while our community works together in a time of crisis.

Respectfully,

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

Cathy Q. Moore
WCPSS Superintendent

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INTRODUCTION

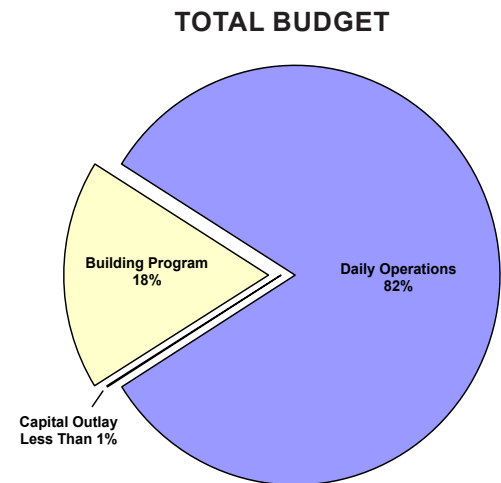
Budget at a Glance

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

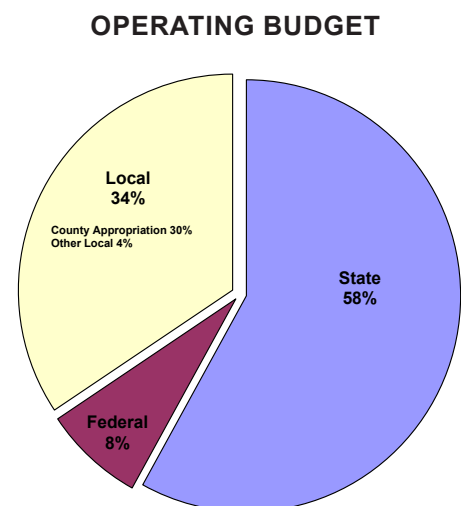
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

The Capital Improvements Budget, or the building program, pays for design and construction of new schools, expansion of existing schools, 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 2020-21 | | |
|---|-------------------------|-------------|
| DAILY OPERATIONS | \$ 1,801,533,210 | 82% |
| + Capital Outlay (vehicles and equipment) | \$ 2,031,945 | <1% |
| EQUALS OPERATING BUDGET | \$ 1,803,565,155 | 82% |
| + Building Program (provided by taxpayer bonds) | \$ 388,718,054 | 18% |
| EQUALS TOTAL BUDGET | \$ 2,192,283,209 | 100% |



| OPERATING BUDGET FOR 2020-21 | | | | |
|--|-------------------------|-------------|------------------|--|
| | Operating Budget | | Per Pupil Budget | |
| State | \$ 1,046,807,937 | 58% | \$ 6,464 | |
| County Appropriation | \$ 545,891,117 | 30% | \$ 3,032 | |
| Enterprise Funds | \$ 45,297,708 | 3% | \$ 280 | |
| Other Local | \$ 14,434,284 | 1% | \$ 89 | |
| Fund Balance Appropriation | \$ 8,695,601 | <1% | \$ 54 | |
| Local - Current Expense Non-restricted | \$ 5,580,000 | <1% | \$ 31 | |
| Local | \$ 619,898,710 | 34% | \$ 3,486 | |
| Federal | \$ 136,858,508 | 8% | \$ 845 | |
| TOTAL | \$ 1,803,565,155 | 100% | \$ 10,795 | |

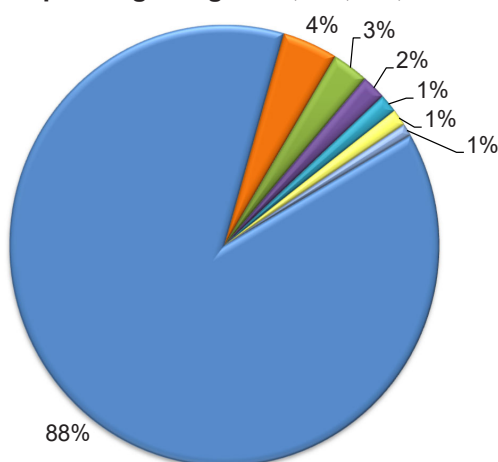


Budget at a Glance

| Where do funds come from? | | Where are funds spent? |
|--|-----------|--|
| State Sources 58% | | The state budget pays for: |
| State Public School Fund | | Salaries and Benefits \$996.6 m |
| • Position Allotments | \$646.4 m | Purchased Services \$32.3 m |
| • Categorical Allotments | \$204.9 m | Supplies and Materials \$15.2 m |
| • Dollar Allotments | \$95.5 m | Capital Outlay \$2.7 m |
| • Unallotted Categories (State covers actual cost or created from transfers.) | \$90.3 m | |
| Other State Allocations for Current Operations | \$8.1 m | |
| State Allocations Restricted to Capital Outlays | \$1.4 m | |
| Child Nutrition - Breakfast Reimbursement | \$0.2 m | |
| Local Sources 34% | | The local budget pays for: |
| Noncategorical (Most flexible sources) | | Salaries and Benefits \$411.4 m |
| • County Appropriation (County appropriation is received 1/12 per month.) | \$545.9 m | Purchased Services \$79.3 m |
| • Fund Balance Appropriation | \$8.7 m | Transfers to Charter Schools \$49.1 m |
| • Fines and Forfeitures | \$4.3 m | Supplies and Materials \$40.5 m |
| • Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.) | \$4.0 m | Utilities \$38.4 m |
| • E-Rate | \$3.6 m | Capital Outlay (mobile units, vehicles, and equipment) \$1.2 m |
| • Tuition and Parking Fees | \$1.7 m | |
| • Investment Interest | \$1.4 m | |
| • Rebates | \$0.4 m | Local salary supplement for all teachers and school-based administrators is included in salaries and benefits. |
| • Cellular Lease | \$0.2 m | |
| • Disposition of Fixed Assets | \$0.1 m | |
| Unused funds roll to fund balance. | | |
| Enterprise Funds (supported by outside fees) | | |
| • Child Nutrition | \$19.5 m | |
| • Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition) | \$14.6 m | |
| • Community Schools | \$10.9 m | |
| Local Grants/Contracts/Donations | \$4.6 m | |
| Federal Sources 8% | | The federal budget pays for: |
| Federal Grants routed through NCDPI | \$90.1 m | Salaries and Benefits \$81.4 m |
| Commodities (turkey, beef, cheese) | \$37.8 m | Supplies and Materials \$31.5 m |
| Medicaid | \$6.0 m | Purchased Services \$23.4 m |
| Direct Federal Grants | \$2.6 m | Capital Outlay \$0.6 m |
| ROTC | \$0.4 m | |

The vast majority of the school system's funding, 88 percent, goes directly to schools, and 3 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 4 percent of the budget. The remaining 5 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

Operating Budget: \$1,803,565,155



- Schools - 88%
- Facilities and Operations - 4%
- Charter Schools Pass-Through - 3%
- Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning, Chief of Schools - 2%
- Academic Advancement - 1%
- Administrative Services - 1%
- Technology Services - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.8 billion. This budget provides resources for over 10,000 teachers, teaching 162,000 students in 192 different schools.

Public education is a human-resource-intensive business with 82 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 10 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 3 percent on transfers to charter schools.

| Operating Revenue | |
|-------------------|-------------------------|
| State Sources | \$ 1,046,807,937 |
| Local Sources | 619,898,710 |
| Federal Sources | 136,858,508 |
| Total | \$ 1,803,565,155 |

| Operating Budget | | |
|------------------------------|-------------------------|-------------|
| Salaries and Benefits | \$ 1,489,370,633 | 82% |
| Purchased Services | 173,398,174 | 10% |
| Supplies and Materials | 87,106,026 | 5% |
| Capital Outlay | 4,601,279 | <1% |
| Transfers to Charter Schools | 49,089,043 | 3% |
| Total | \$ 1,803,565,155 | 100% |

STATE FUNDING

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

NCDPI allots funds by program within four types of allotments:

- **Position Allotments** - The state allots positions to a local school system for a specific purpose. The local school system pays certified teachers and other educators based on the State Salary Schedule, without being limited to a specific dollar amount; therefore, the most expensive employees are assigned to state months.
 - » Examples: Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment
- **Dollar Allotments** - School systems can hire employees or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount.
 - » Examples: Non-Instructional Support Personnel, Instructional Assistants, and Central Office Administration
- **Categorical Allotments** - Local school systems may use this funding to purchase all services necessary to address the needs of a specific population or service. The local school system must operate within the allotted funds. These funds may be used to hire personnel such as teachers, instructional assistants, and instructional support personnel or to provide a service such as transportation, staff development, or to purchase supplies and materials.
 - » Examples: Children with Disabilities, Transportation of Pupils, and Limited English Proficiency
- **Unallotted Categories** - NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.
 - » Examples: Non-Contributory Employee Benefits

State sources pay for 58 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

| State Revenue | |
|---|-------------------------|
| State Public School Fund | \$ 1,037,177,415 |
| Other Allocations for Current Operations | 8,092,310 |
| Allocations Restricted to Capital Outlay | 1,359,984 |
| Child Nutrition - Breakfast Reimbursement | 178,228 |
| Total | \$ 1,046,807,937 |

| State Budget | | |
|-----------------------------|-------------------------|-------------|
| 58% of the Operating Budget | | |
| Salaries and Benefits | \$ 996,571,687 | 95% |
| Purchased Services | 32,316,210 | 3% |
| Supplies and Materials | 15,187,772 | 1% |
| Capital Outlay | 2,732,268 | <1% |
| Total | \$ 1,046,807,937 | 100% |

Budget at a Glance

STATE BUDGET IMPACT

The proposed budget assumes current state allotment formulas will remain the same. The proposed budget includes an additional \$39.2 million in state funding. The majority of the increase is for estimated salary increases, employer matching benefit rate increases, and a new school opening.

The proposed budget also includes new state resources for counselors and social workers for social and emotional needs of students. The legislature has indicated this is a priority.

In addition, the proposed budget includes the cost of the phase-in of class size requirements for program enhancement teachers.

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

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

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

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

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

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

Budget at a Glance

LOCAL FUNDING

Local sources support 34 percent of the overall operating budget. The primary source of local funding is county appropriation. Others include tuition and fees, child nutrition sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

| Local Revenue | |
|------------------------------|-----------------------|
| County Appropriation | \$ 545,891,117 |
| Tuition and Fees | 27,201,565 |
| Child Nutrition Sales | 19,511,143 |
| Local Sources - Unrestricted | 9,706,649 |
| Local Sources - Restricted | 8,892,635 |
| Fund Balance Appropriated | 8,695,601 |
| Total | \$ 619,898,710 |

| Local Budget 34% of the Operating Budget | | |
|---|-----------------------|-------------|
| Salaries and Benefits | \$ 411,443,581 | 66% |
| Purchased Services | 117,675,612 | 19% |
| Supplies and Materials | 40,461,719 | 7% |
| Capital Outlay | 1,228,755 | <1% |
| Transfers to Charter Schools | 49,089,043 | 8% |
| Total | \$ 619,898,710 | 100% |

COUNTY APPROPRIATION

The Wake County Board of Commissioners determines the county appropriation for the school system. The superintendent recommends a county appropriation of \$545.9 million for 2020-21, which is an increase of \$29.9 million.

| | 2019-20 | Proposed 2020-21 | Difference | Percent Increase |
|-------------------------------|-----------------------|-----------------------|----------------------|---------------------|
| County Appropriation | | | | |
| Current Expense | \$ 513,103,536 | \$ 544,649,428 | \$ 31,545,892 | |
| Crossroads Lease | \$ 919,604 | \$ 929,728 | \$ 10,124 | |
| Capital Outlay | \$ 1,931,961 | \$ 311,961 | \$ (1,620,000) | |
| | \$ 515,955,101 | \$ 545,891,117 | \$ 29,936,016 | 6% |
| Student Membership | | | | |
| WCPSS | 161,907 | 161,940 | 33 | <1% |
| Charter Schools | 13,953 | 18,127 | 4,174 | 30% |
| | 175,860 | 180,067 | 4,207 | 2% |
| Allocation Per Student | \$ 2,934 | \$ 3,032 | \$ 98 | 3% |

Budget at a Glance

FEDERAL FUNDING

Federal sources support 8 percent of the school system's operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction and some are received directly. Restricted grants are to be used for specific purposes, while unrestricted grants can be used for multiple purposes.

The proposed budget includes budget projections based on grant awards from 2019-20, 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.

| Federal Revenue | |
|--|-----------------------|
| Restricted Grants (Received through NCDPI) | \$ 90,026,016 |
| Restricted Grants (Received Directly) | 8,624,279 |
| USDA Grants | 37,768,213 |
| ROTC | 440,000 |
| Total | \$ 136,858,508 |

| Federal Budget 8% of the Operating Budget | | |
|--|-----------------------|-------------|
| Salaries and Benefits | \$ 81,355,365 | 59% |
| Purchased Services | 23,406,352 | 17% |
| Supplies and Materials | 31,456,535 | 23% |
| Capital Outlay | 640,256 | <1% |
| Total | \$ 136,858,508 | 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 Wake County Public School System prepares a budget and aligns resources as needed to support the system's strategic plan.

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

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

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

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

BUDGET ACTIVITIES IN 2019-20

| | |
|---------------------------|---|
| October 2019 | Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget. |
| November 2019 | Funding request review meetings with chief officers. |
| November 15, 2019 | Each division submits funding requests for the 2020-21 budget. |
| December 2019 | Budget staff provide an unbalanced budget for the superintendent's review. |
| January 2020 - March 2020 | Superintendent and chiefs work sessions to balance the budget. |
| April 14, 2020 | Deliver the Superintendent's Proposed Budget to the Wake County Board of Education. |
| April 28, 2020 | Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget. |
| May 5, 2020 | Wake County Board of Education work session and approval of their proposed budget. |

Potential Risks

There are some areas of uncertainty that exist regarding the 2020-21 budget that could impact costs. One of the largest is the potential impact of any legislated decisions by the General Assembly during the 2020 session. Once the state approves a budget for 2020-21, staff will provide the impact on resources. The other areas of uncertainty are:

Bus Driver Salaries

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

Charter Schools

In accordance with General Statute 115C-238.29H, WCPSS must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on 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 \$8.6 million for 2020-21. The actual increase could be different than the figures in the proposed budget.

COVID-19 Pandemic

Due to ongoing uncertainty surrounding the COVID-19 pandemic, the potential for significant fiscal risk to WCPSS exists. The economic impact of the COVID-19 pandemic on federal, state, and local revenues remains to be seen. WCPSS is dependent upon these revenue streams to conduct its operations.

Federal Resources

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

K-3 Class Size Facility Cost

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

Lapsed Salaries

The budget includes 5,000 months of employment or approximately 500 positions or \$19.0 million to be paid by lapsed salaries. This equates to 2.4 percent of all months. The typical vacancy rate has been 4.7 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 proposed budget includes estimated salary increases to be approved by the General Assembly. Any salary increases approved different than the estimated increases will impact budget costs.

Projected Student Membership

The proposed budget is based on a projected student membership increase of 4,207 students who will enroll in WCPSS or attend area charter schools. While we have assigned 33 students to WCPSS, we now know the distribution will be different because several area charter schools decided after projections were made to delay their first year of operation. The change helps illustrate one way in which it has become increasingly difficult to forecast the breakdown of students who will enroll in WCPSS or area charter schools. Further, there is no way to determine how the current pandemic will impact this forecast. The resources needed will vary based on actual student membership for both WCPSS and charter schools.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The proposed budget includes estimated increases in the rates. Any changes in rates different than those estimated will impact budget costs.

| | Actual 2019-20 | Estimated 2020-21 | Increase in Rate | Percent Increase |
|-----------------|-----------------------|--------------------------|-------------------------|-------------------------|
| Retirement | 19.70% | 21.44% | 1.74% | 9% |
| Hospitalization | \$6,306 | \$6,647 | \$341 | 5% |

Utility Rate Increases

The proposed budget does not include any rate increases. Any changes in rates would impact budget costs.

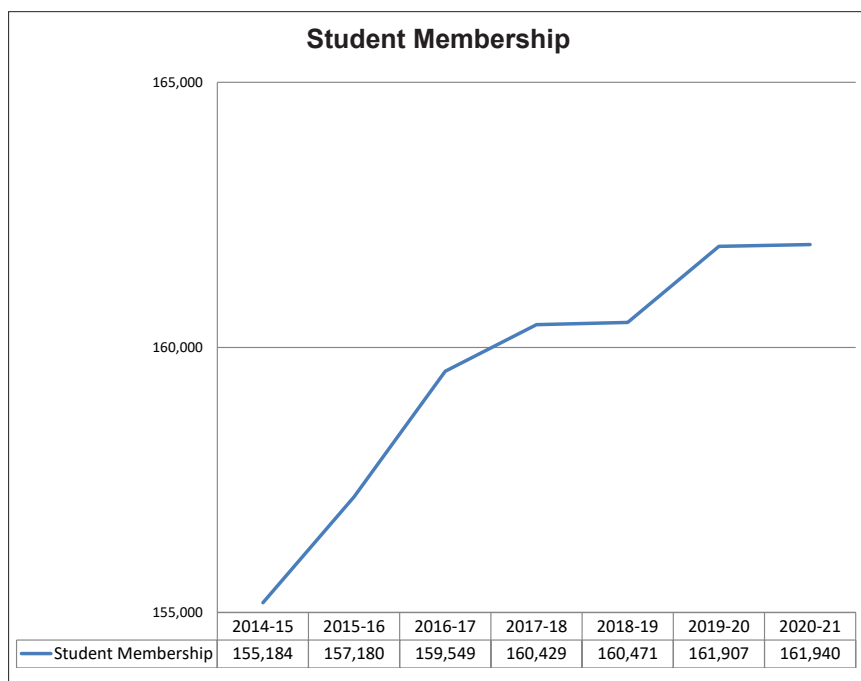
Membership Data

The projected number of students for the Wake County Public School System for 2020-21 is 161,940. School system and county staff, along with the Institute for Transportation Research and Education (ITRE) and the Office of Research and Economic Development (OREd), review data and develop projections for student membership based on multiple factors.

| K-12 Student Membership (2 nd month average daily membership) | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Grade Level | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Projected |
| K - 5 | 72,742 | 73,195 | 74,572 | 73,953 | 72,760 | 72,965 | 72,186 |
| 6 - 8 | 36,319 | 35,926 | 35,922 | 36,616 | 37,732 | 38,290 | 38,347 |
| 9 - 12 | 46,123 | 48,059 | 49,055 | 49,860 | 49,979 | 50,652 | 51,407 |
| Total | 155,184 | 157,180 | 159,549 | 160,429 | 160,471 | 161,907 | 161,940 |

| Change from Previous Year | | | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Grade Level | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Projected |
| K - 5 | (141) | 453 | 1,377 | (619) | (1,193) | 205 | (779) |
| 6 - 8 | 606 | (393) | (4) | 694 | 1,116 | 558 | 57 |
| 9 - 12 | 1,419 | 1,936 | 996 | 805 | 119 | 673 | 755 |
| Total | 1,884 | 1,996 | 2,369 | 880 | 42 | 1,436 | 33 |

| School Year | Special Education Students (PreK-12) | Limited English Proficient Students (PreK-12) |
|-------------|--------------------------------------|---|
| | Based on December 1 | Based on October 1 |
| 2014-15 | 20,656 | 12,549 |
| 2015-16 | 20,880 | 12,177 |
| 2016-17 | 20,832 | 12,257 |
| 2017-18 | 20,504 | 13,379 |
| 2018-19 | 20,143 | 14,825 |
| 2019-20 | 20,050 | 14,908 |



| 2020-21 | |
|--|----------------|
| Student Membership Projection By Grade | |
| K | 11,809 |
| 1 | 11,927 |
| 2 | 11,774 |
| 3 | 12,007 |
| 4 | 12,211 |
| 5 | 12,458 |
| 6 | 12,690 |
| 7 | 12,696 |
| 8 | 12,961 |
| 9 | 14,409 |
| 10 | 13,262 |
| 11 | 11,962 |
| 12 | 11,774 |
| Total | 161,940 |

School Data

2020-21

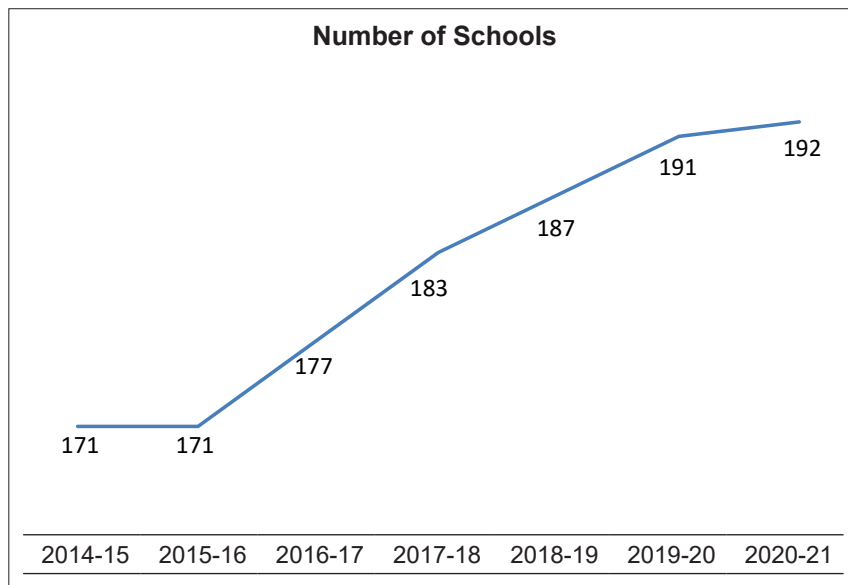
| New Schools | Projected First Year Enrollment |
|--------------------------------------|---------------------------------|
| Opening in 2020-21 | |
| South Lakes Elementary (traditional) | 461 |
| Opening in 2021-22 | |
| Willow Spring High (traditional) | 896 |

| Square Footage | | | |
|-----------------|-------------------|-------------------|-------------------|
| | Maintained | Custodial | Utilities |
| 2019-20 | 25,658,756 | 25,785,558 | 25,704,607 |
| Increase | 430,421 | 430,421 | 430,421 |
| Total | 26,089,177 | 26,215,979 | 26,135,028 |

| Acreage | |
|-----------------|--------------|
| 2019-20 | 5,027 |
| Increase | 48 |
| Total | 5,075 |

| Number of Schools by Grade | |
|----------------------------|------------|
| Elementary | 117 |
| Middle | 40 |
| High | 32 |
| K-8 Academy | 1 |
| 6-12 Leadership Academy | 2 |
| Total | 192 |

| Number of Schools by Calendar | 2019-20 | Inc./ Dec. | 2020-21 |
|-------------------------------|------------|------------|------------|
| Traditional | | | |
| Elementary | 76 | 1 | 77 |
| Middle | 27 | | 27 |
| High | 27 | | 27 |
| K-8 Academy | 1 | | 1 |
| Total | 131 | 1 | 132 |
| Single-Track YR | | | |
| Elementary | 10 | | 10 |
| Middle | 2 | | 2 |
| Total | 12 | 0 | 12 |
| Multi-Track YR | | | |
| Elementary | 27 | | 27 |
| Middle | 8 | | 8 |
| Total | 35 | 0 | 35 |
| Modified | | | |
| Elementary | 3 | | 3 |
| Middle | 3 | | 3 |
| High | 1 | | 1 |
| Total | 7 | 0 | 7 |
| Early College Calendar | | | |
| High | 4 | | 4 |
| Leadership Academies | 2 | | 2 |
| Total | 6 | 0 | 6 |
| Total | 191 | 1 | 192 |



Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2018-19 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 2016-17 was the U.S. Census Bureau which used fall 2016 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 111 and 105 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with local sources.

Largest Five North Carolina Districts
Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2018-19

| School System | Final Average Daily Membership | Rank out of 115 Districts | State PPE | Rank | Federal PPE | Rank | Local PPE | Rank | Total PPE | Rank |
|--------------------------------|---|------------------------------------|-----------------|------------|----------------|------------|-----------------|-----------|-----------------|-----------|
| WCPSS | 159,588 | 1 | \$ 5,999 | 111 | \$ 412 | 105 | \$ 2,710 | 22 | \$ 9,121 | 87 |
| Charlotte-Mecklenburg | 146,661 | 2 | \$ 5,963 | 114 | \$ 446 | 102 | \$ 2,660 | 23 | \$ 9,068 | 90 |
| Guilford | 71,029 | 3 | \$ 6,192 | 106 | \$ 597 | 72 | \$ 2,745 | 18 | \$ 9,534 | 64 |
| Forsyth | 53,475 | 4 | \$ 6,266 | 101 | \$ 644 | 65 | \$ 2,490 | 25 | \$ 9,400 | 72 |
| Cumberland | 49,503 | 5 | \$ 6,312 | 96 | \$ 737 | 41 | \$ 1,909 | 66 | \$ 8,958 | 95 |
| State | 1,519,962 | | \$ 6,471 | | \$ 584 | | \$ 2,322 | | \$ 9,377 | |
| WCPSS Compared to the State | 10.5% | | \$ (472) | | \$ (172) | | \$ 388 | | \$ (256) | |

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

Per pupil spending as of 2016-17 is the most recent data available for national comparisons. The national average for per pupil spending in 2016-17 was \$14,273. The average per pupil spending in North Carolina that same year was \$9,588. WCPSS spent \$8,597 per student; 10 percent less than the state average, and 40 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2016-17

| School System | City | 2016-17 Enrollment | Per Pupil Spending |
|-----------------------|--------------------|-----------------------|-----------------------|
| Montgomery County | Rockville, MD | 159,010 | \$ 16,109 |
| Prince George's | Upper Marlboro, MD | 130,814 | \$ 15,560 |
| Fairfax | Fairfax, VA | 187,467 | \$ 14,498 |
| Philadelphia | Philadelphia, PA | 133,929 | \$ 11,741 |
| San Diego | San Diego, CA | 128,040 | \$ 11,708 |
| Shelby | Memphis, TN | 111,403 | \$ 10,682 |
| Dallas | Dallas, TX | 157,886 | \$ 10,086 |
| Gwinnett County | Lawrenceville, GA | 178,214 | \$ 9,598 |
| Duval County | Jacksonville, FL | 129,479 | \$ 9,048 |
| Charlotte-Mecklenburg | Charlotte, NC | 147,428 | \$ 8,998 |
| Wake County | Cary, NC | 160,467 | \$ 8,597 |

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 | \$ 686,147 |
| Child Nutrition | 252,192 |
| Local Unrestricted Revenues | (1,315,272) |
| Local Restricted Revenues | (2,064,478) |
| Transfer from Special Funds of Individual Schools | (639,125) |
| | <u>\$ (3,080,536)</u> |

Decreases in fund balance appropriated for the local budget (pages 44-45)

| | |
|--|------------------------|
| Beginning appropriated fund balance | \$ (981,399) |
| Mid-year appropriations of fund balance for one-time costs | (14,589,864) |
| | <u>\$ (15,571,263)</u> |

Changes in local expenditures (page 13)

| | |
|--|----------------------|
| Legislative Impact | \$ 18,394,689 |
| New Schools and School Changes | 2,809,789 |
| Growth | 427,594 |
| Special Education Services | 653,703 |
| Program Continuity | 875,440 |
| Increasing Property Costs | 2,150,969 |
| Deferred Operational Needs | 6,696,338 |
| Removal of Prior Year One-time Costs | (20,473,759) |
| Program Reduction, Elimination, or Savings | (310,235) |
| New or Expanding Program | 1,734,445 |
| Changes to Grants, Donations, and Fees | (951,357) |
| Grants, Donations, and Fees Ending | (723,399) |
| | <u>\$ 11,284,217</u> |

| | |
|---|-----------------------------|
| Equals change in county appropriation (pages 5 and 42) | <u><u>\$ 29,936,016</u></u> |
|---|-----------------------------|

Operating Budget Changes by Category

| Category | State Sources | Local Sources | Federal Sources | Total |
|---|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly | \$ 37,059,246 | \$ 18,394,689 | \$ - | \$ 55,453,935 |
| NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes | 390,022 | 2,809,789 | 176,771 | 3,376,582 |
| GROWTH Increase in student membership | 596,791 | 427,594 | 496,197 | 1,520,582 |
| SPECIAL EDUCATION SERVICES Costs for special needs students | 2,373,029 | 653,703 | 1,462,725 | 4,489,457 |
| PROGRAM CONTINUITY Provide the same level of service as prior year | (2,675,419) | 875,440 | 224,942 | (1,575,037) |
| INCREASING PROPERTY COSTS Increase costs due to higher rates | - | 2,150,969 | - | 2,150,969 |
| DEFERRED OPERATIONAL NEEDS Alignment of maintenance formulas, competitive non-certified compensation, and related needs | - | 6,696,338 | - | 6,696,338 |
| REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year | - | (20,473,759) | - | (20,473,759) |
| PROGRAM REDUCTION, ELIMINATION, OR SAVINGS Savings due to changes in program | - | (310,235) | - | (310,235) |
| NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year | 2,224,151 | 1,734,445 | 567,375 | 4,525,971 |
| CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances | 492,899 | (951,357) | (11,719,421) | (12,177,879) |
| GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending | (1,216,447) | (723,399) | (1,126,291) | (3,066,137) |
| OPERATING BUDGET CHANGES | <u><u>\$ 39,244,272</u></u> | <u><u>\$ 11,284,217</u></u> | <u><u>\$ (9,917,702)</u></u> | <u><u>\$ 40,610,787</u></u> |

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2020-21.

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|----------------------|----------------------|-----------------|----------------------|
| LEGISLATIVE IMPACT | | | | | |
| SYSTEMWIDE | | | | | |
| Charter Schools | 61 | \$ - | \$ 8,594,427 | \$ - | \$ 8,594,427 |
| Class Size Phase-In | 63 | 4,094,452 | 1,748,866 | - | 5,843,318 |
| Employer Matching Rate Increases | 64 | 16,063,375 | 5,249,612 | - | 21,312,987 |
| Salary Increase - Certified Personnel | 65 | 12,972,594 | 1,881,553 | - | 14,854,147 |
| Salary Increase - Non-Certified Personnel | 66 | 1,909,417 | 651,570 | - | 2,560,987 |
| Salary Increase - School-Based Administrators | 67 | 1,352,720 | 268,661 | - | 1,621,381 |
| Local Education Agency (LEA) Financed Purchase of School Buses | 68 | 666,688 | - | - | 666,688 |
| LEGISLATIVE IMPACT TOTAL | | \$ 37,059,246 | \$ 18,394,689 | \$ - | \$ 55,453,935 |
| NEW SCHOOLS AND SCHOOL CHANGES | | | | | |
| SCHOOLS | | | | | |
| School-Based Administrators | 69 | \$ 43,893 | \$ 384,636 | \$ - | \$ 428,529 |
| Clerical Support | 70 | - | 128,795 | - | 128,795 |
| New Schools - Early Hires and Professional Learning | 71 | - | (32,670) | - | (32,670) |
| CHIEF OF SCHOOLS | | | | | |
| Area Superintendent Non-Personnel Budgets | 72 | - | 775 | - | 775 |
| ACADEMICS | | | | | |
| Academically or Intellectually Gifted (AIG) Teacher | 73 | - | 60,161 | - | 60,161 |
| At-Risk Teacher | 74 | 51,829 | 8,412 | - | 60,241 |
| High School Intervention Coordinator | 75 | 12,957 | 2,083 | - | 15,040 |
| Instructional Facilitator (K-8) | 76 | - | 30,080 | - | 30,080 |
| Instrument Repair | 77 | - | 375 | - | 375 |
| Intervention Teacher (K-5) | 78 | 51,829 | 8,332 | - | 60,161 |
| Literacy Coach (K-2) | 79 | - | 9,024 | 21,545 | 30,569 |
| Program Enhancement Teachers (K-5) | 80 | - | 180,481 | - | 180,481 |
| SPECIAL EDUCATION | | | | | |
| Special Education Teachers and Instructional Assistants - New School | 81 | - | 2,000 | 215,226 | 217,226 |
| STUDENT SERVICES | | | | | |
| School Psychologist | 82 | - | 50,988 | - | 50,988 |
| School Social Worker | 83 | - | 40,364 | - | 40,364 |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|-------------------|---------------------|-------------------|---------------------|
| CHILD NUTRITION | | | | | |
| Child Nutrition Services Positions for New School | 85 | \$ - | \$ 102,201 | \$ - | \$ 102,201 |
| TRANSPORTATION | | | | | |
| Bus Drivers | 86 | 229,514 | 2,184 | - | 231,698 |
| MAINTENANCE AND OPERATIONS | | | | | |
| Maintenance Square Footage, Ground Acreage, Custodial, and Utilities | 87 | - | 1,663,853 | (60,000) | 1,603,853 |
| ADMINISTRATIVE SERVICES | | | | | |
| Property Insurance for New School | 88 | - | 25,000 | - | 25,000 |
| HUMAN RESOURCES | | | | | |
| Extra Duty | 89 | - | 51,601 | - | 51,601 |
| TECHNOLOGY | | | | | |
| School Library Media Coordinator | 90 | - | 77,396 | - | 77,396 |
| Voice and Wide Area Network (WAN) Services for New Site | 91 | - | 13,718 | - | 13,718 |
| NEW SCHOOLS AND SCHOOL CHANGES TOTAL | | \$ 390,022 | \$ 2,809,789 | \$ 176,771 | \$ 3,376,582 |
| GROWTH | | | | | |
| SCHOOLS | | | | | |
| Instructional Assistants - Regular Classroom | 92 | \$ 62,396 | \$ 624 | \$ - | \$ 63,020 |
| Instructional Supplies | 93 | (196) | (12,366) | - | (12,562) |
| ACADEMICS | | | | | |
| Career Technical Education (CTE) - Months of Employment | 94 | 207,314 | 33,327 | - | 240,641 |
| Career Technical Education (CTE) - Program Support Funds | 95 | (322,087) | - | - | (322,087) |
| Driver Education State Funding | 96 | 55,378 | - | - | 55,378 |
| Limited English Proficiency (LEP) Teachers | 97 | 333,998 | 53,324 | - | 387,322 |
| Textbooks State Funds | 98 | (100,656) | - | - | (100,656) |
| Title I - Coordinating Teacher | 99 | - | - | 70,948 | 70,948 |
| STUDENT SERVICES | | | | | |
| Preschool Teachers and Instructional Assistants | 100 | - | 104,795 | 425,249 | 530,044 |
| School Counselors | 102 | - | 83,015 | - | 83,015 |
| TRANSPORTATION | | | | | |
| Customer Service Team Leaders | 104 | 132,457 | 2,624 | - | 135,081 |
| Transportation District Offices | 105 | 228,187 | 162,251 | - | 390,438 |
| GROWTH TOTAL | | \$ 596,791 | \$ 427,594 | \$ 496,197 | \$ 1,520,582 |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|-----------------------|---------------------|---------------------|-----------------------|
| SPECIAL EDUCATION SERVICES | | | | | |
| SPECIAL EDUCATION | | | | | |
| Audiologists | 106 | \$ 112,057 | \$ 16,711 | \$ - | \$ 128,768 |
| Special Education Teachers and Instructional Assistants | 107 | 1,243,884 | 470,433 | 1,462,725 | 3,177,042 |
| Speech-Language Pathologists | 109 | 913,431 | 149,218 | - | 1,062,649 |
| Visually Impaired (VI) - Special Education Services | 110 | 103,657 | 17,341 | - | 120,998 |
| SPECIAL EDUCATION SERVICES TOTAL | | \$ 2,373,029 | \$ 653,703 | \$ 1,462,725 | \$ 4,489,457 |
| PROGRAM CONTINUITY | | | | | |
| SYSTEMWIDE | | | | | |
| Certified Personnel Supplement Increase in 2019-20 | 111 | \$ - | \$ 710,000 | \$ - | \$ 710,000 |
| ACADEMIC ADVANCEMENT | | | | | |
| Positive Parenting Program (Triple P) - Parent Counselor Educators | 112 | - | - | 224,942 | 224,942 |
| HUMAN RESOURCES | | | | | |
| Extra Duty Budget Increase | 113 | - | 165,440 | - | 165,440 |
| TECHNOLOGY | | | | | |
| School Technology Fund | 114 | (2,675,419) | - | - | (2,675,419) |
| PROGRAM CONTINUITY TOTAL | | \$ (2,675,419) | \$ 875,440 | \$ 224,942 | \$ (1,575,037) |
| INCREASING PROPERTY COSTS | | | | | |
| FACILITIES | | | | | |
| Real Estate Leases | 115 | \$ - | \$ 186,943 | \$ - | \$ 186,943 |
| Real Estate Leases: Crossroads I, II, and III | 116 | - | 1,889,026 | - | 1,889,026 |
| ADMINISTRATIVE SERVICES | | | | | |
| Property, Liability, and Accident Insurance | 117 | - | 75,000 | - | 75,000 |
| INCREASING PROPERTY COSTS TOTAL | | \$ - | \$ 2,150,969 | \$ - | \$ 2,150,969 |
| DEFERRED OPERATIONAL NEEDS | | | | | |
| SYSTEMWIDE | | | | | |
| Certified Personnel Supplement Increase | 118 | \$ - | \$ 1,750,000 | \$ - | \$ 1,750,000 |
| Employer Matching Dental Rate Increase | 119 | - | 331,454 | - | 331,454 |
| Non-Certified Personnel Salary Increase Phase-In | 120 | - | 3,000,000 | - | 3,000,000 |
| MAINTENANCE AND OPERATIONS | | | | | |
| Formula Alignment - Maintenance and Operations | 121 | - | 1,000,000 | - | 1,000,000 |
| TECHNOLOGY | | | | | |
| Instructional Support Technicians | 122 | - | 614,884 | - | 614,884 |
| DEFERRED OPERATIONAL NEEDS TOTAL | | \$ - | \$ 6,696,338 | \$ - | \$ 6,696,338 |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|---|------|---------------------|-----------------------|-------------------|-----------------------|
| REMOVAL OF PRIOR YEAR ONE-TIME COSTS | | | | | |
| SYSTEMWIDE | | | | | |
| One-Time Costs in 2019-20 | 123 | \$ - | \$(20,473,759) | \$ - | \$(20,473,759) |
| REMOVAL OF PRIOR YEAR ONE-TIME COSTS | | | | | |
| TOTAL | | \$ - | \$(20,473,759) | \$ - | \$(20,473,759) |
| PROGRAM REDUCTION, ELIMINATION, OR SAVINGS | | | | | |
| AREA SUPERINTENDENT | | | | | |
| School Support Model | 125 | \$ - | \$(299,775) | \$ - | \$(299,775) |
| HUMAN RESOURCES | | | | | |
| Local Alternative Teacher Preparation (LATP) Participant Fees | 126 | - | (10,460) | - | (10,460) |
| PROGRAM REDUCTION, ELIMINATION, OR SAVINGS TOTAL | | \$ - | \$(310,235) | \$ - | \$(310,235) |
| NEW OR EXPANDING PROGRAM | | | | | |
| CHIEF OF SCHOOLS | | | | | |
| Magnet and Curriculum Enhancement Theme Development | 127 | \$ - | \$ 180,481 | \$ - | \$ 180,481 |
| New Magnet Schools Months of Employment and Non-Personnel Theme Support | 128 | - | 346,202 | - | 346,202 |
| ACADEMICS | | | | | |
| Title III - Language Acquisition Grant Months of Employment (MOE) | 129 | - | - | 76,657 | 76,657 |
| STUDENT SERVICES | | | | | |
| School Support for Social Emotional Learning | 130 | 2,015,937 | 1,034,053 | - | 3,049,990 |
| Transition to Kindergarten and Family Engagement Senior Administrator | 132 | - | 84,573 | 26,191 | 110,764 |
| CHIEF OF STAFF AND STRATEGIC PLANNING | | | | | |
| Mathematics Universal Screening and Progress Monitoring System (Grades 3-5) | 133 | - | - | 464,527 | 464,527 |
| TRANSPORTATION | | | | | |
| Bus Driver Mobile Communication | 134 | - | 54,000 | - | 54,000 |
| Exceptional Children (EC) Operations Personnel | 135 | 208,214 | 936 | - | 209,150 |
| HUMAN RESOURCES | | | | | |
| Employee Criminal Records Check Expansion | 136 | - | 34,200 | - | 34,200 |
| NEW OR EXPANDING PROGRAM TOTAL | | \$ 2,224,151 | \$ 1,734,445 | \$ 567,375 | \$ 4,525,971 |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|---|------|---------------|---------------|-----------------|-------------|
| CHANGES TO GRANTS, DONATIONS, AND FEES | | | | | |
| SCHOOLS | | | | | |
| Cargill Global Partnership Fund | 137 | \$ - | \$ (5,317) | \$ - | \$ (5,317) |
| Confucius Institute | 138 | - | (4,951) | - | (4,951) |
| James and Devon Brown Charitable Fund | 139 | - | (1,326) | - | (1,326) |
| CHIEF OF SCHOOLS | | | | | |
| Burroughs Wellcome Fund - Student Science Enrichment Program Grants | 140 | - | 10,388 | - | 10,388 |
| CIU Confucius Classroom | 141 | - | (28,488) | - | (28,488) |
| MSAP Cornerstone 2017 | 142 | - | - | (3,603,556) | (3,603,556) |
| Wake Ed Partnership - Summer STEM | 143 | - | 419 | - | 419 |
| ACADEMIC ADVANCEMENT | | | | | |
| Title II - Improving Teacher Quality | 144 | - | - | (320,669) | (320,669) |
| ACADEMICS | | | | | |
| Disadvantaged Student Supplemental Funding | 145 | - | - | - | - |
| ESEA Title I - Basic Program | 146 | - | - | (2,234,921) | (2,234,921) |
| ESEA Title I - School Improvement | 147 | - | - | (83,764) | (83,764) |
| ESEA Title IV - Student Support and Academic Enrichment (Part A) | 148 | - | - | (1,014,728) | (1,014,728) |
| Indian Education Act | 149 | - | - | (5,275) | (5,275) |
| Title III - Language Acquisition | 150 | - | - | (551,820) | (551,820) |
| Title III - Language Acquisition - Significant Increase | 151 | - | - | 36,581 | 36,581 |
| United Way Changing Generations/ Pathways to Progress | 152 | - | (14,971) | - | (14,971) |
| SPECIAL EDUCATION | | | | | |
| IDEA - Early Intervening Services | 153 | - | - | 607,159 | 607,159 |
| IDEA - Targeted Assistance for Preschool Federal Grant | 154 | - | - | (55,930) | (55,930) |
| IDEA Title VI-B Handicapped | 155 | - | - | (599,502) | (599,502) |
| IDEA Title VI-B - Pre-School Handicapped | 156 | - | - | (21,940) | (21,940) |
| IDEA VI-B Special Needs Targeted Assistance | 157 | - | - | (403,515) | (403,515) |
| Medicaid Direct Services Reimbursement Program | 158 | - | - | (4,027,934) | (4,027,934) |
| STUDENT SERVICES | | | | | |
| John Rex Endowment SEFEL Expansion Grant | 159 | - | (78,909) | - | (78,909) |
| McKinney-Vento Homeless Assistance | 160 | - | - | (12,269) | (12,269) |
| Medicaid Administrative Outreach Program | 161 | - | - | (312,046) | (312,046) |
| NC Pre-K | 162 | - | (183,098) | - | (183,098) |
| Parents as Teachers - Smart Start | 163 | - | 12,230 | - | 12,230 |
| Project Enlightenment - Self Support | 164 | - | (37,774) | - | (37,774) |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|---|------|-------------------|---------------------|-----------------------|-----------------------|
| CHIEF OF STAFF AND STRATEGIC PLANNING | | | | | |
| Assessment for Learning Project (ALP) | | | | | |
| Micro Grant | 165 | \$ - | \$ (15,000) | \$ - | \$ (15,000) |
| Athens Library | 166 | - | (10,362) | - | (10,362) |
| Wallace Foundation Grant | 167 | - | (209,154) | - | (209,154) |
| COMMUNICATIONS | | | | | |
| Community Schools | 168 | - | 745,685 | - | 745,685 |
| CHILD NUTRITION | | | | | |
| Child Nutrition Services | 169 | - | 149,991 | 884,708 | 1,034,699 |
| FACILITIES | | | | | |
| Debt Service Fees - Energy Savings | | | | | |
| Performance Contracts | 170 | - | - | - | - |
| HUMAN RESOURCES | | | | | |
| Positions on Loan | 171 | - | 2,358 | - | 2,358 |
| Principal/Teacher of the Year | 172 | - | (56,434) | - | (56,434) |
| uConfirm | 173 | - | (17,256) | - | (17,256) |
| TECHNOLOGY | | | | | |
| E-Rate | 174 | - | (1,209,388) | - | (1,209,388) |
| School Connectivity | 175 | 492,899 | - | - | 492,899 |
| CHANGES TO GRANTS, DONATIONS, AND FEES TOTAL | | \$ 492,899 | \$ (951,357) | \$(11,719,421) | \$(12,177,879) |
| GRANTS, DONATIONS, AND FEES ENDING | | | | | |
| SYSTEMWIDE | | | | | |
| Donations - General Operations | 176 | \$ - | \$ (18,093) | \$ - | \$ (18,093) |
| SCHOOLS | | | | | |
| Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers | 176 | - | (38,186) | - | (38,186) |
| Cary Chamber of Commerce | 176 | - | (813) | - | (813) |
| Digital Promise Grant | 176 | - | (185) | - | (185) |
| Fuquay-Varina Chamber of Commerce | 176 | - | (1) | - | (1) |
| State Farm Celebrate My Drive | 176 | - | (286) | - | (286) |
| CHIEF OF SCHOOLS | | | | | |
| Corning Incorporated Foundation | 176 | - | (8,076) | - | (8,076) |
| National Science Foundation Math and Science Partnership | 176 | - | - | (96,595) | (96,595) |
| ACADEMICS | | | | | |
| College Board - AP Summer Institute Scholarships | 176 | - | (7,500) | - | (7,500) |
| Duke Energy Foundation | 176 | - | (5,001) | - | (5,001) |

Summary of Funding Requests

| Funding Request Name | Page | State Sources | Local Sources | Federal Sources | Total |
|--|------|-----------------------|------------------------|-----------------------|------------------------|
| Duke Energy Foundation - Building Literacy - Rich Science Classrooms | 176 | \$ - | \$ (1,500) | \$ - | \$ (1,500) |
| Early Grade Reading Proficiency | 176 | (963,200) | - | - | (963,200) |
| ESEA - Title I - Targeted Support and Improvement (TSI) | 176 | - | - | (1,020,000) | (1,020,000) |
| John Rex Endowment Wake Up and Read | 176 | - | (3,481) | - | (3,481) |
| Mary Duke Biddle Foundation | 176 | - | (5,647) | - | (5,647) |
| Triangle Community Foundation | 176 | - | (5,061) | - | (5,061) |
| SPECIAL EDUCATION | | | | | |
| IDEA - State Improvement Grant | 176 | - | - | (9,696) | (9,696) |
| STUDENT SERVICES | | | | | |
| John Rex Endowment Positive Parenting Expansion | 176 | - | (316,216) | - | (316,216) |
| Kellogg Foundation | 176 | - | (17,318) | - | (17,318) |
| School Safety Grant Programs | 176 | (178,247) | - | - | (178,247) |
| CHIEF OF STAFF AND STRATEGIC PLANNING | | | | | |
| Columbia University - William T. Grant Foundation | 176 | - | (4,500) | - | (4,500) |
| Helping Hands | 176 | - | (1,071) | - | (1,071) |
| Laura and John Arnold Foundation | 176 | - | (6,791) | - | (6,791) |
| Smith Richardson Foundation | 176 | - | (10,919) | - | (10,919) |
| CHILD NUTRITION | | | | | |
| Partners for Breakfast in the Classroom | 176 | - | (10,751) | - | (10,751) |
| FACILITIES | | | | | |
| Municipal Collaboration Special Projects | 176 | - | (238,003) | - | (238,003) |
| Property Rental | 176 | - | (24,000) | - | (24,000) |
| TECHNOLOGY | | | | | |
| Digital Learning Initiative (DLI) Grant | 176 | (75,000) | - | - | (75,000) |
| GRANTS, DONATIONS, AND FEES ENDING TOTAL | | <u>\$ (1,216,447)</u> | <u>\$ (723,399)</u> | <u>\$ (1,126,291)</u> | <u>\$ (3,066,137)</u> |
| OPERATING BUDGET ADJUSTMENTS | | <u>\$ 39,244,272</u> | <u>\$ 11,284,217</u> | <u>\$ (9,917,702)</u> | <u>\$ 40,610,787</u> |
| CAPITAL BUILDING PROGRAM | | | | | |
| FACILITIES | | | | | |
| Capital Building Program | 177 | \$ - | \$(367,660,868) | \$ - | \$(367,660,868) |
| CAPITAL BUILDING PROGRAM TOTAL | | <u>\$ -</u> | <u>\$(367,660,868)</u> | <u>\$ -</u> | <u>\$(367,660,868)</u> |
| TOTAL BUDGET ADJUSTMENTS | | <u>\$ 39,244,272</u> | <u>\$(356,376,651)</u> | <u>\$ (9,917,702)</u> | <u>\$(327,050,081)</u> |



ORGANIZATION

ORGANIZATION

Board of Education

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

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

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



Keith Sutton
Chair, District 4
East Raleigh
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Heather Scott
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Northeast Wake
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Monika Johnson-Hostler
District 2
Southeast Wake
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Roxie Cash
Vice-Chair, District 3
North Raleigh
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Dr. Jim Martin
District 5
South Central Raleigh
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Christine Kushner
District 6
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Chris Heagarty
District 7
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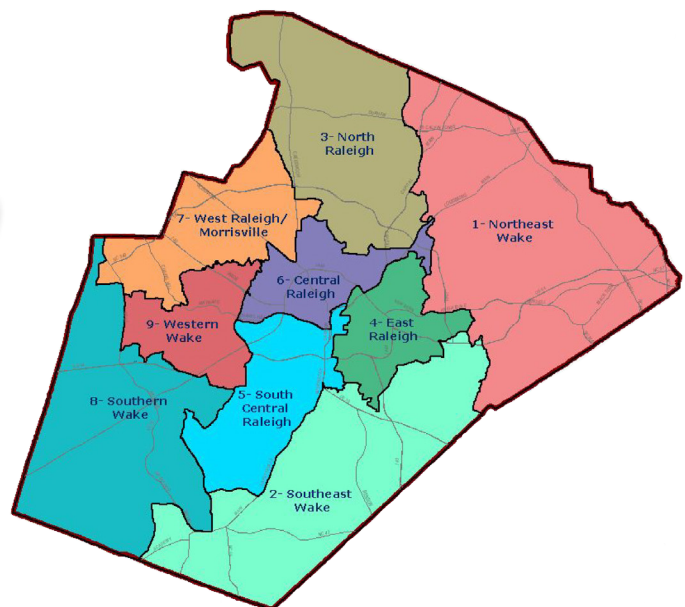


Lindsay Mahaffey
District 8
Southern Wake
lmahaffey@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

Board of Education District Map



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

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

Board's 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.

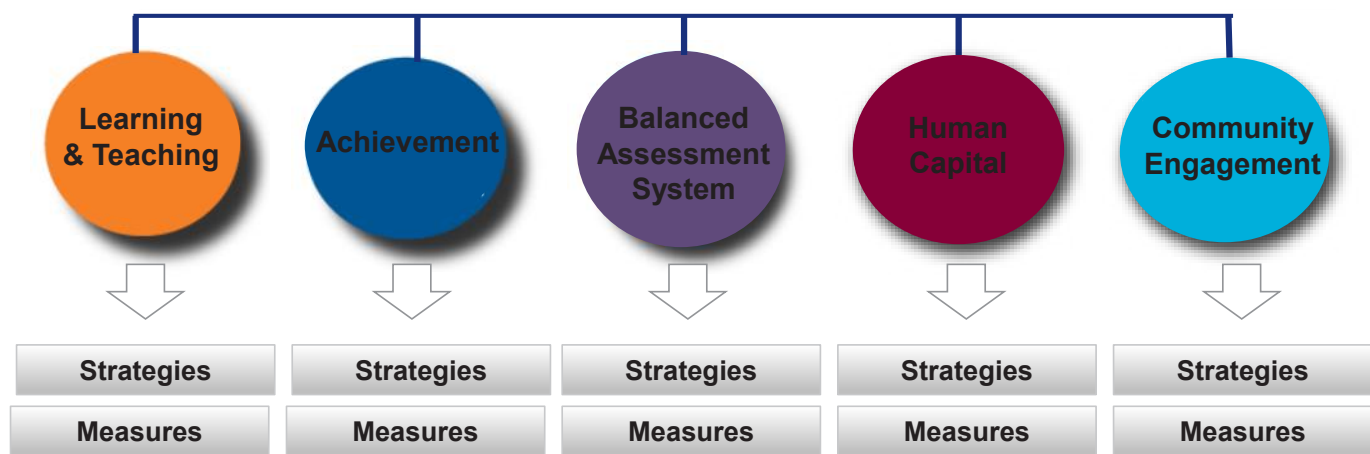
MISSION

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.

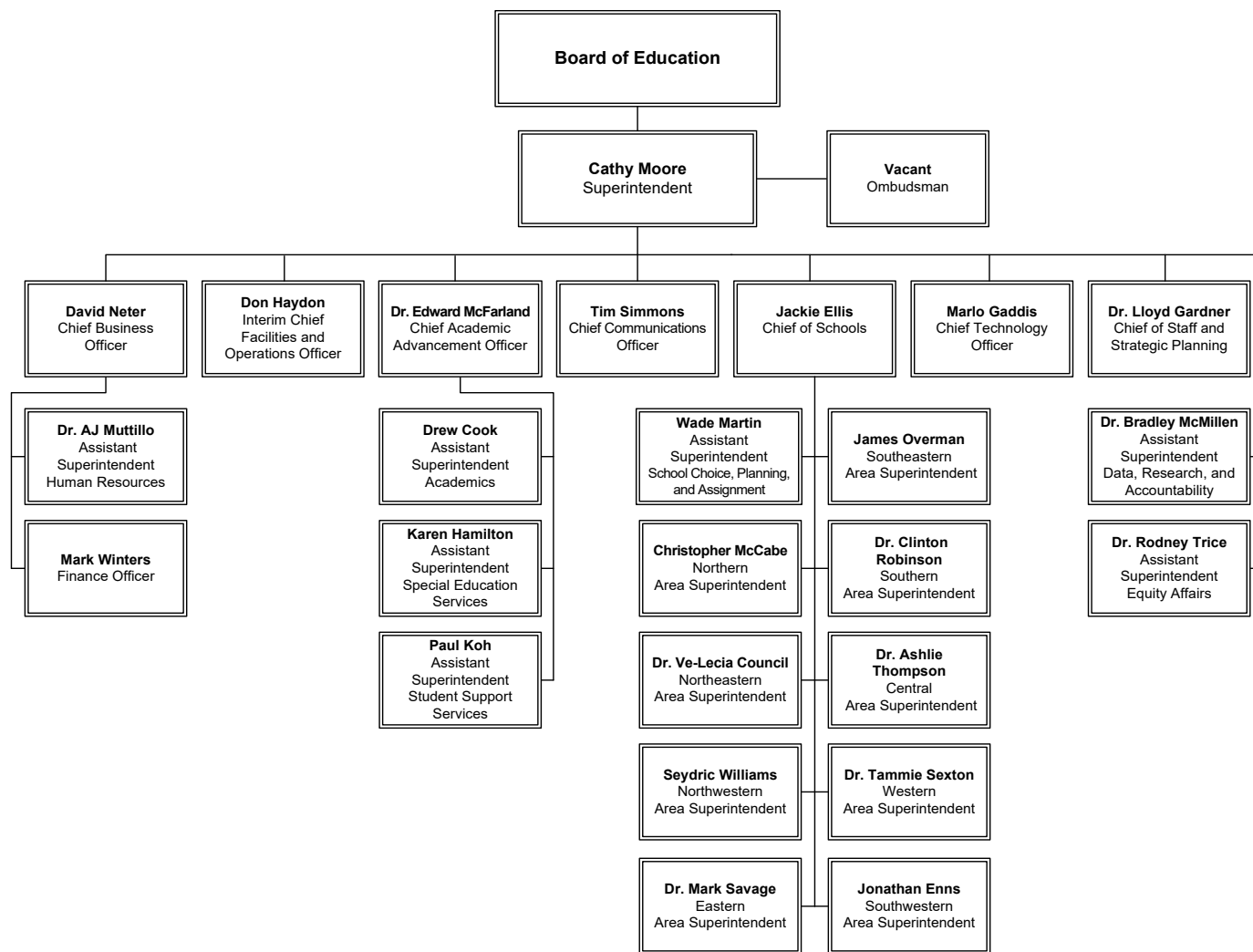
Board's Strategic Plan

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.

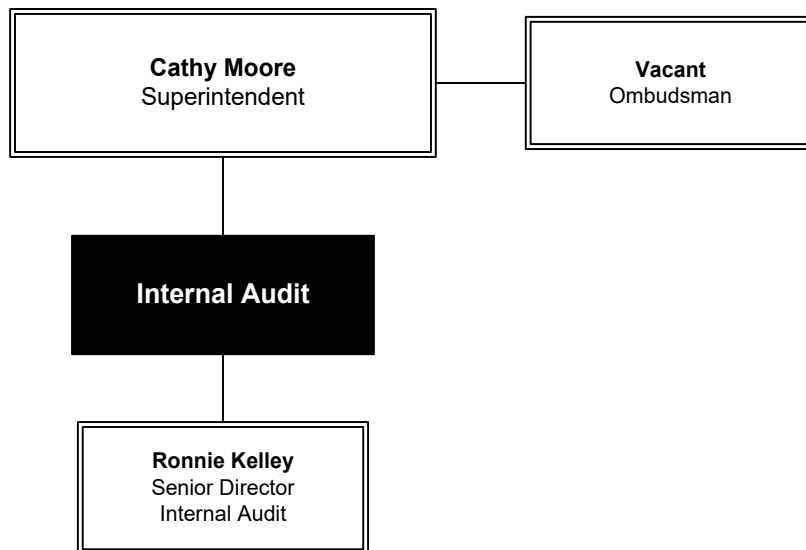
Organization Charts

BOARD OF EDUCATION

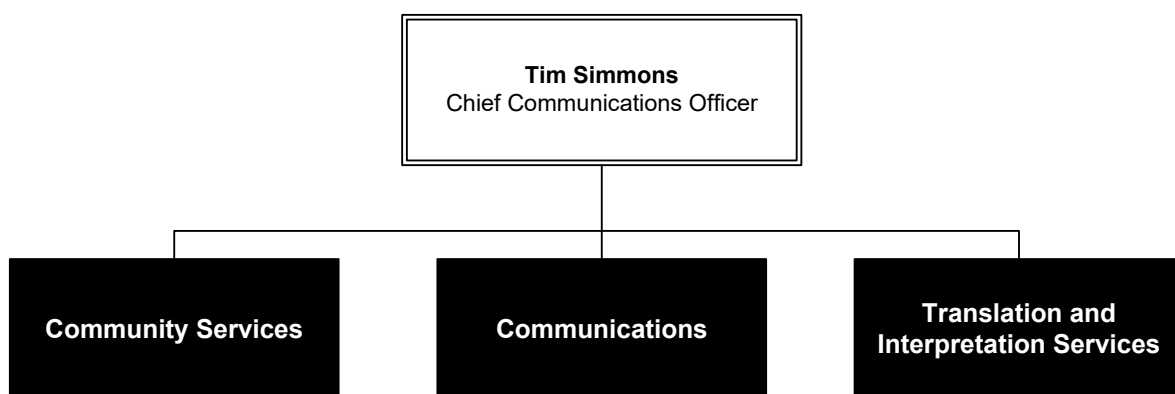


Organization Charts

SUPERINTENDENT'S OFFICE

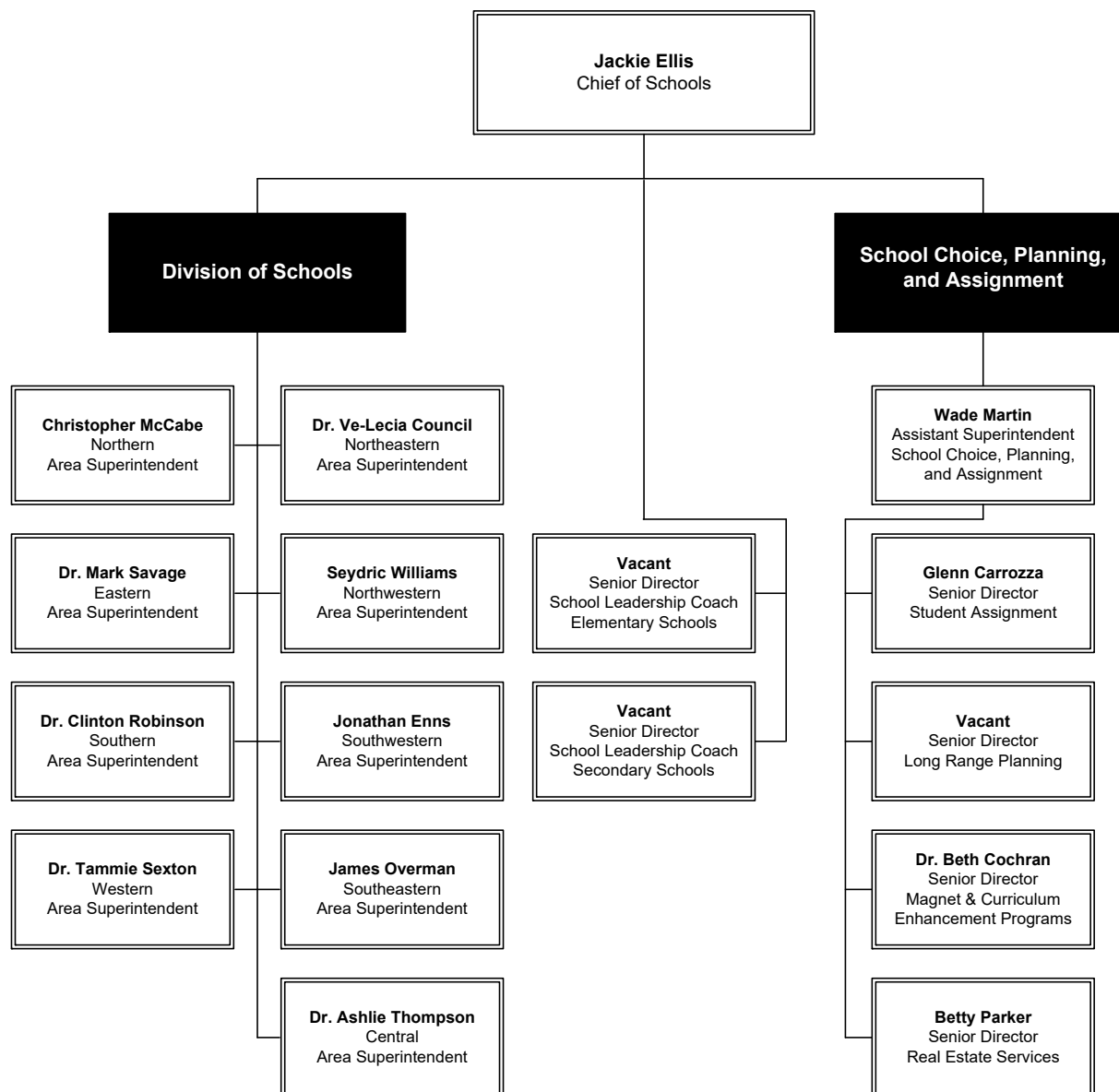


COMMUNICATIONS



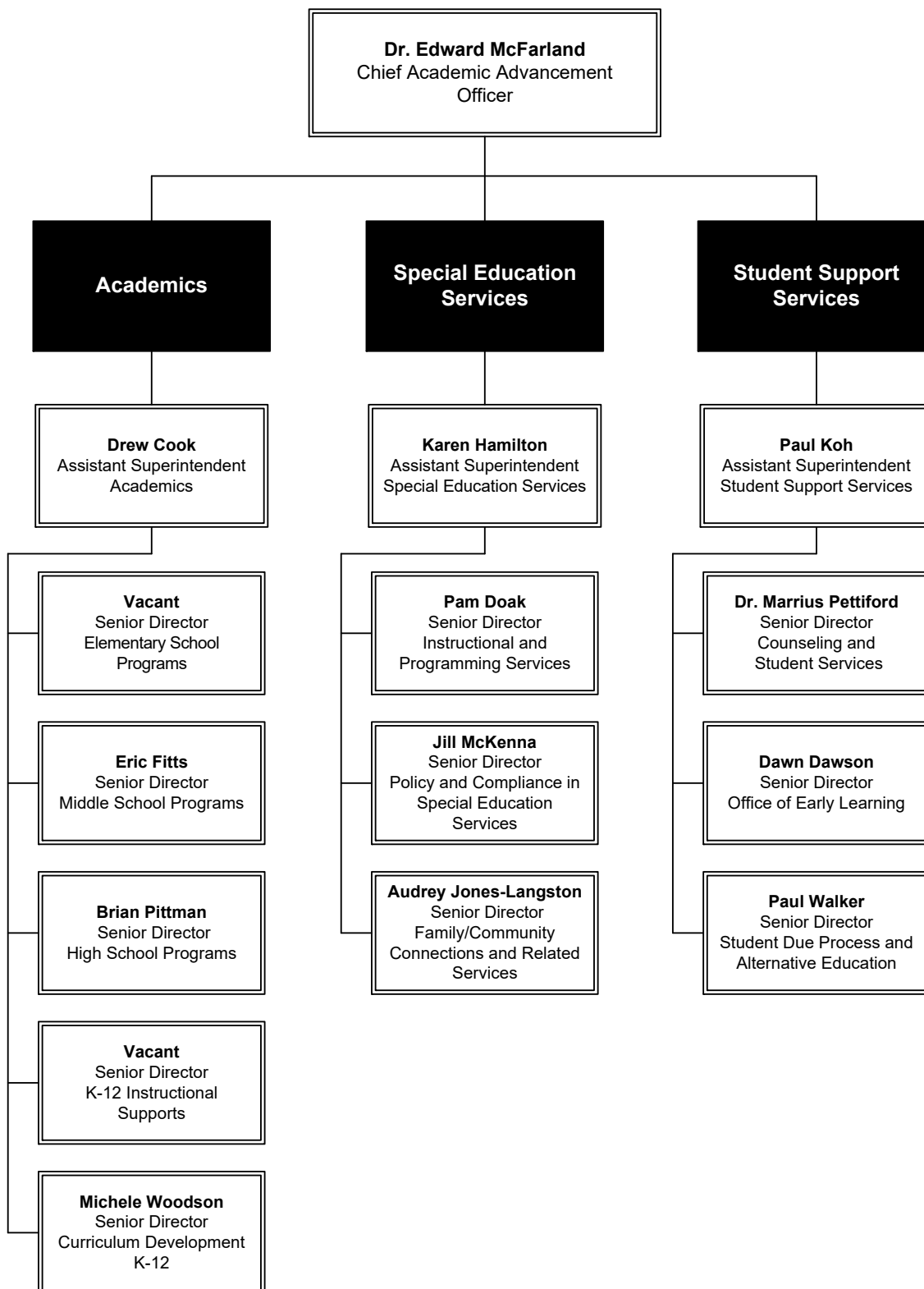
Organization Charts

CHIEF OF SCHOOLS



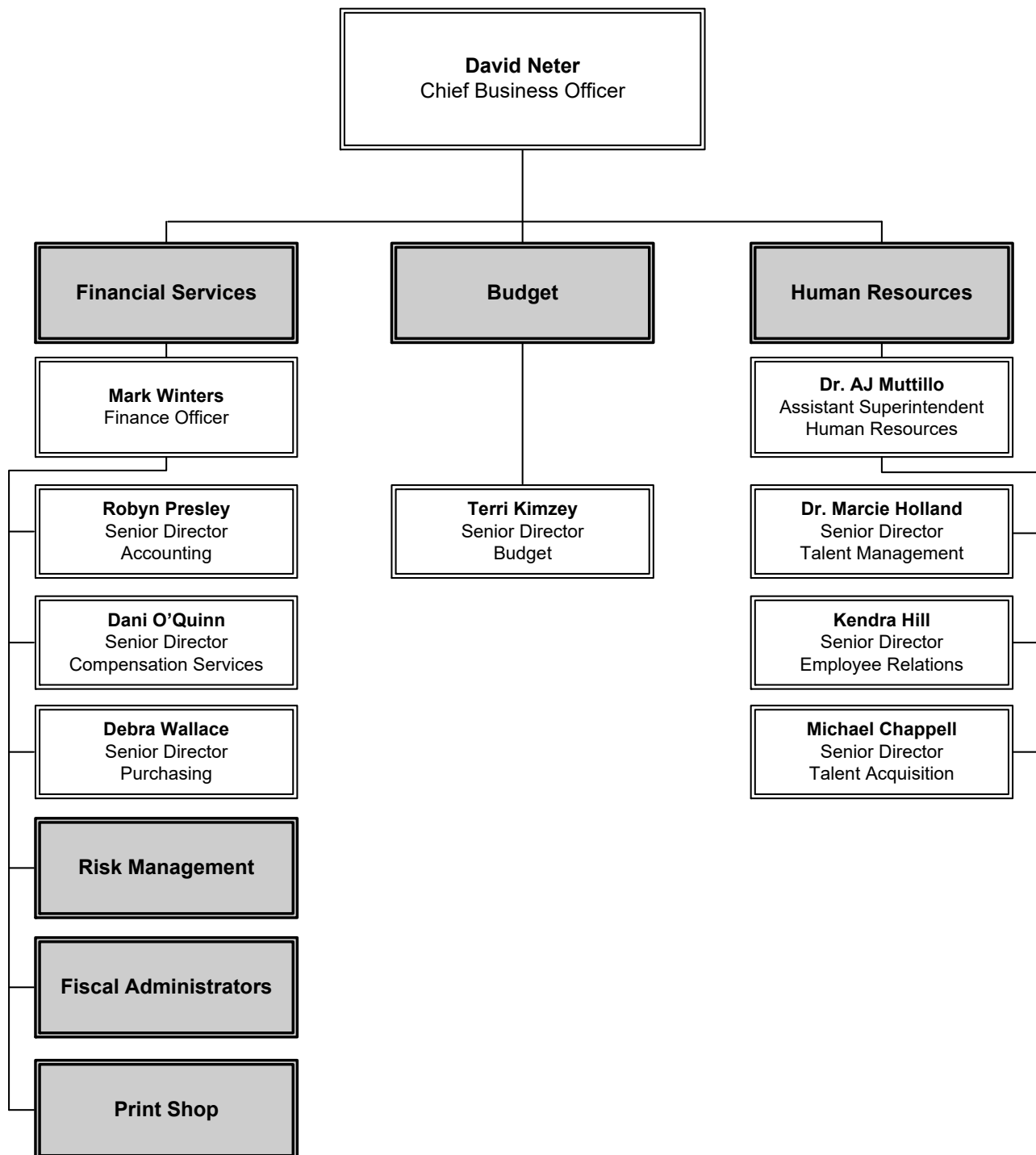
Organization Charts

ACADEMIC ADVANCEMENT



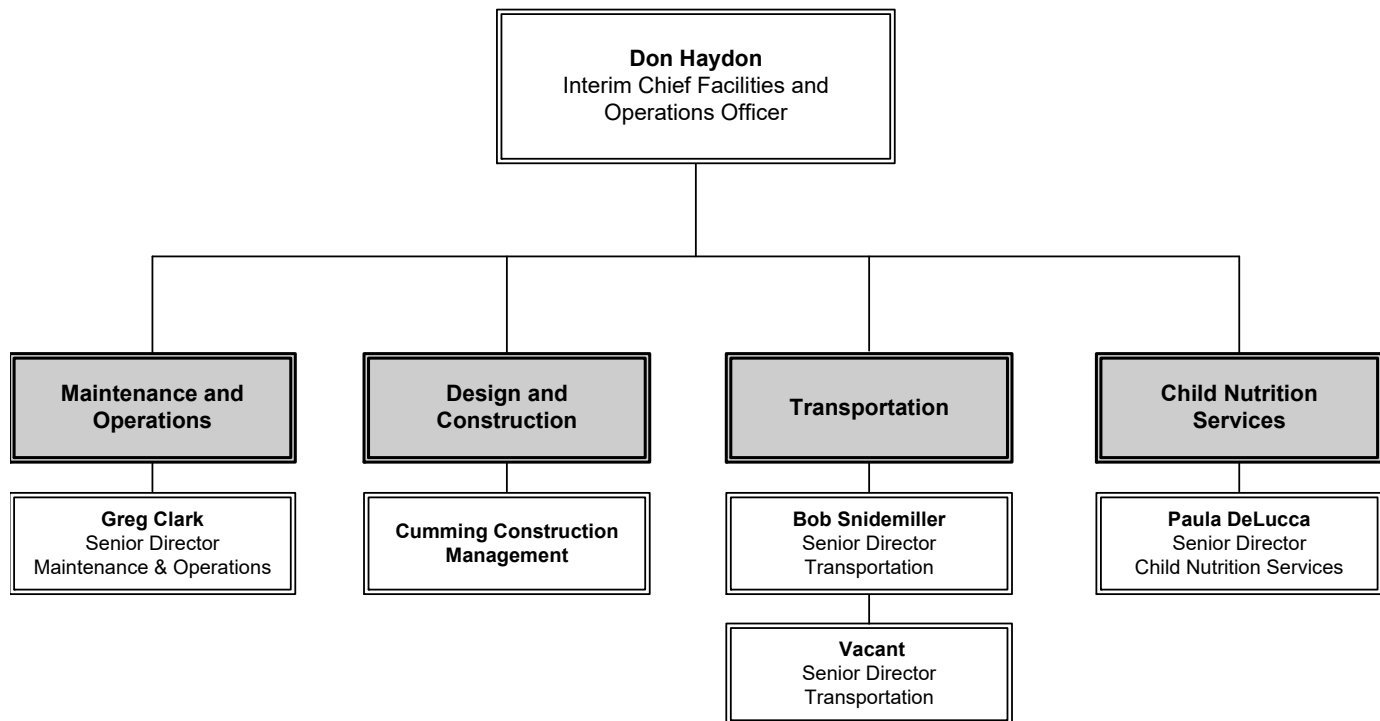
Organization Charts

ADMINISTRATIVE SERVICES

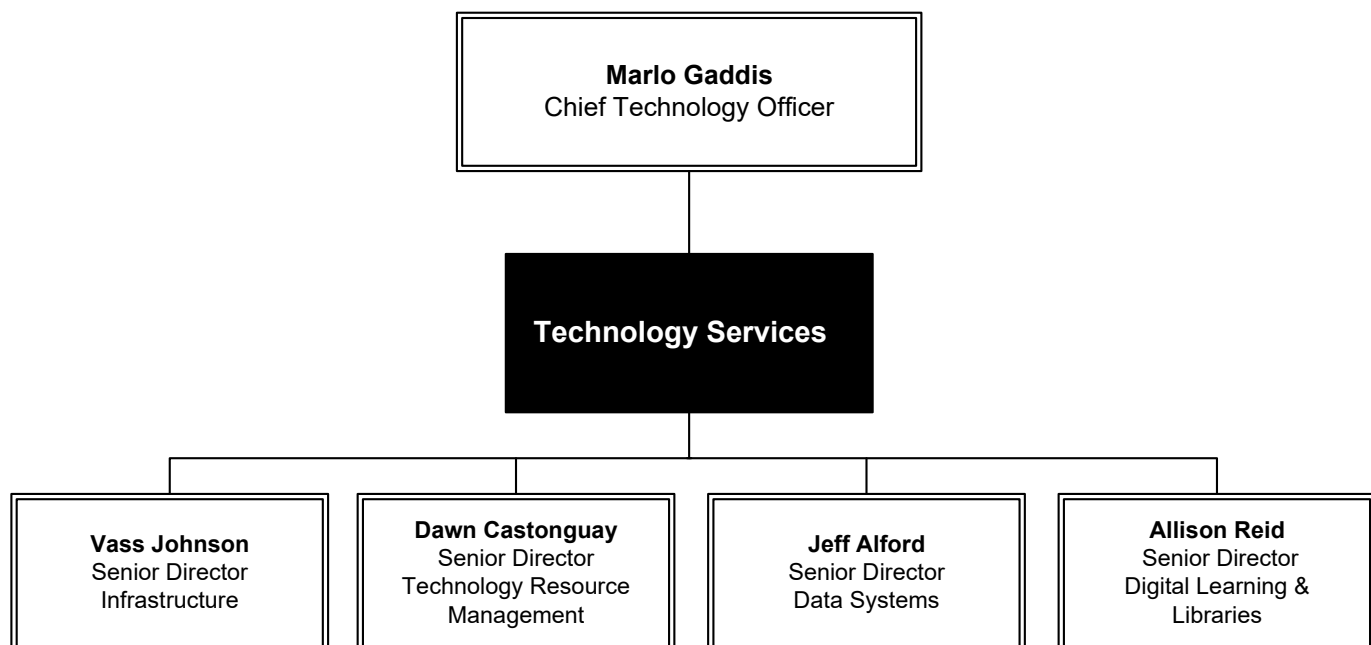


Organization Charts

FACILITIES AND OPERATIONS

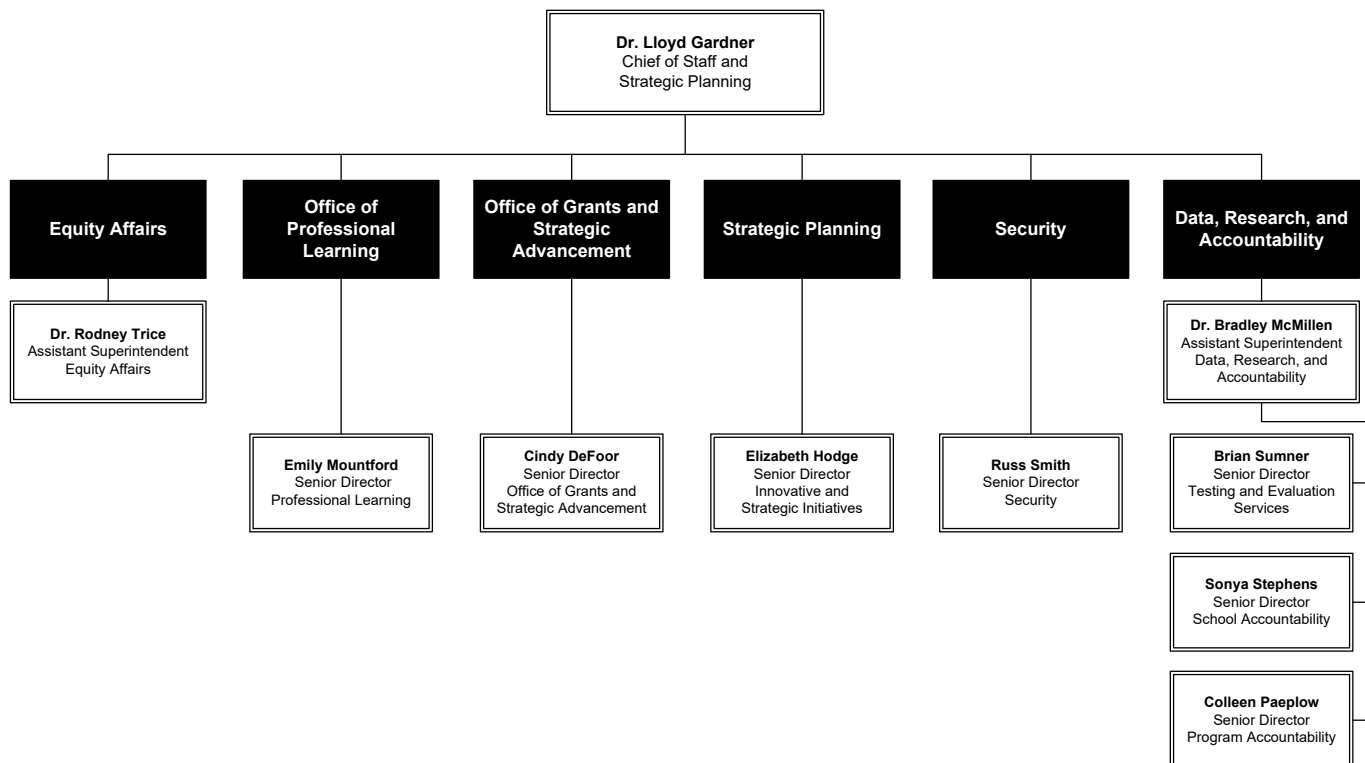


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2019. 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 30 years, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

| | 2018-19 | 2019-20 | 2020-21 |
|---|----------------------|----------------------|---------------------|
| <u>CURRENT EXPENSE</u> | | | |
| Appropriated July 1 | \$ 4,900,000 | \$ 9,677,000 | \$ 8,695,601 |
| Additional Appropriations | 12,295,981 | 14,080,934 | |
| Current Expense Appropriated Fund Balance | \$ 17,195,981 | \$ 23,757,934 | \$ 8,695,601 |
| <i>Unassigned Current Expense Fund Balance</i> | 11,391,203 | | |
| <u>CAPITAL OUTLAY</u> | | | |
| Appropriated July 1 | \$ 0 | \$ 0 | \$ 0 |
| Additional Appropriations | 111,038 | 508,930 | |
| Capital Outlay Appropriated Fund Balance | \$ 111,038 | \$ 508,930 | \$ 0 |
| <i>Assigned for Capital Expenditures Fund Balance</i> | 1,205,318 | | |
| <u>TOTAL</u> | | | |
| Appropriated July 1 | \$ 4,900,000 | \$ 9,677,000 | \$ 8,695,601 |
| Additional Appropriations | 12,407,019 | 14,589,864 | |
| TOTAL APPROPRIATED | \$ 17,307,019 | \$ 24,266,864 | \$ 8,695,601 |
| <i>Unassigned and Assigned for Capital Expenditures Fund Balance</i> | 12,596,521 | | |
| <u>TOTAL</u> | | | |
| County Appropriation | \$ 475,919,244 | \$ 515,955,101 | \$ 545,891,117 |
| Percent Increase | 10% | 8% | 6% |
| <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 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|---|-----------------------|-------------------------------|-----------------------|-------------|
| STATE SOURCES | | | | |
| State Public School Fund | | | | |
| Position Allotments | | | | |
| Classroom Teachers | \$ 475,969,690 | \$ 496,533,612 | \$ 20,563,922 | |
| Instructional Support Personnel - Certified | 60,861,517 | 65,157,423 | 4,295,906 | |
| Career Technical Education - Months of Employment | 46,288,652 | 48,114,095 | 1,825,443 | |
| School Building Administration | 34,679,954 | 36,630,441 | 1,950,487 | |
| Subtotal Position Allotments | \$ 617,799,813 | \$ 646,435,571 | \$ 28,635,758 | 5% |
| Dollar Allotments | | | | |
| Non-Instructional Support Personnel | \$ 57,292,386 | \$ 58,858,464 | \$ 1,566,078 | |
| Instructional Assistants | 32,606,127 | 33,571,096 | 964,969 | |
| Central Office Administration | 3,022,160 | 3,098,599 | 76,439 | |
| Subtotal Dollar Allotments | \$ 92,920,673 | \$ 95,528,159 | \$ 2,607,486 | 3% |
| Categorical Allotments | | | | |
| Children with Disabilities | \$ 90,307,823 | \$ 95,473,745 | \$ 5,165,922 | |
| Transportation of Pupils | 59,981,770 | 62,198,309 | 2,216,539 | |
| Limited English Proficiency | 10,373,371 | 11,073,061 | 699,690 | |
| Academically or Intellectually Gifted | 8,755,908 | 9,055,633 | 299,725 | |
| At-Risk Student Services/Alternative Programs and Schools | 4,503,665 | 4,740,658 | 236,993 | |
| Principal and Teacher Performance Bonuses | 3,791,415 | 3,791,415 | - | |
| School Connectivity | 2,876,917 | 3,369,816 | 492,899 | |
| Driver Training | 3,205,326 | 3,262,293 | 56,967 | |
| Summer Reading Camps | 2,327,499 | 2,381,906 | 54,407 | |
| Career Technical Education - Program Support Funds | 2,520,721 | 2,200,722 | (319,999) | |
| School Technology Fund | 4,711,366 | 2,035,947 | (2,675,419) | |
| Children with Disabilities - Special Funds | 1,896,002 | 1,896,814 | 812 | |
| Cooperative Innovative High Schools (CIHS) | 1,080,000 | 1,083,100 | 3,100 | |
| Assistant Principal Intern - MSA Students | 1,031,228 | 1,031,228 | - | |
| Third Grade Read to Achieve Teacher Bonus | 1,021,004 | 1,021,004 | - | |
| Behavioral Support | 234,200 | 237,988 | 3,788 | |
| Assistant Principal Interns - Principal Fellows | 53,802 | 53,802 | - | |
| Early Grade Reading Proficiency | 963,200 | - | (963,200) | |
| School Safety Grant Programs | 178,247 | - | (178,247) | |
| Digital Learning Initiative (DLI) Grant | 75,000 | - | (75,000) | |
| Subtotal Categorical Allotments | \$ 199,888,464 | \$ 204,907,441 | \$ 5,018,977 | 3% |

Revenues

| Source of Income | Budget 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|--|-------------------------|-------------------------------|-----------------------|-------------|
| Unallotted (NCDPI covers actual cost or created from transfers) | | | | |
| Restart Schools and Renewal School System | \$ 63,643,804 | \$ 65,661,277 | \$ 2,017,473 | |
| Dollars for Certified Personnel Conversions | 16,446,026 | 16,748,508 | 302,482 | |
| Non-Contributory Employee Benefits | 7,738,508 | 7,834,117 | 95,609 | |
| NBPTS Educational Leave | 35,128 | 35,170 | 42 | |
| Highly Qualified NC Teaching Graduate | 26,759 | 27,172 | 413 | |
| Subtotal Unallotted | \$ 87,890,225 | \$ 90,306,244 | \$ 2,416,019 | 3% |
| Subtotal State Public School Fund | \$ 998,499,175 | \$ 1,037,177,415 | \$ 38,678,240 | 4% |
| Other State Allocations for Current Operations | | | | |
| Textbook and Digital Resources | \$ 6,160,609 | \$ 6,162,360 | \$ 1,751 | |
| State Textbook Account | 2,027,657 | 1,925,250 | (102,407) | |
| Professional Leave Paid by Outside Agencies | 4,700 | 4,700 | - | |
| Subtotal Other State Allocations for Current Operations | \$ 8,192,966 | \$ 8,092,310 | \$ (100,656) | (1%) |
| State Allocations Restricted to Capital Outlays | | | | |
| LEA Financed Purchase of School Buses | \$ 693,296 | \$ 1,359,984 | \$ 666,688 | |
| Subtotal State Allocations Restricted to Capital Outlays | \$ 693,296 | \$ 1,359,984 | \$ 666,688 | 96% |
| State Reimbursement - Reduced Priced Breakfast | | | | |
| Child Nutrition - Breakfast Reimbursement | \$ 178,228 | \$ 178,228 | \$ - | |
| Subtotal State Reimbursement - Reduced Priced Breakfast | \$ 178,228 | \$ 178,228 | \$ - | 0% |
| TOTAL - STATE SOURCES | \$ 1,007,563,665 | \$ 1,046,807,937 | \$ 39,244,272 | 4% |
| COUNTY APPROPRIATION | | | | |
| County Appropriation - Operating Budget | \$ 513,103,536 | \$ 544,649,428 | \$ 31,545,892 | |
| County Funds for Crossroads Lease | 919,604 | 929,728 | 10,124 | |
| County Appropriation - Capital Improvements | 1,931,961 | 311,961 | (1,620,000) | |
| TOTAL - COUNTY APPROPRIATION | \$ 515,955,101 | \$ 545,891,117 | \$ 29,936,016 | 6% |
| OTHER LOCAL SOURCES | | | | |
| Tuition and Fees | | | | |
| Before/After School Care | \$ 13,713,464 | \$ 13,602,700 | \$ (110,764) | |
| Community Schools | 10,119,210 | 10,864,895 | 745,685 | |
| Parking Fees | 1,610,000 | 1,700,000 | 90,000 | |
| Summer Camp | 435,702 | 435,702 | - | |
| Pre-School | 317,212 | 317,212 | - | |

Revenues

| Source of Income | Budget 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|--|----------------------|-------------------------------|-----------------------|--------------|
| Project Enlightenment - Self-Support | \$ 153,866 | \$ 116,092 | \$ (37,774) | |
| Summer School Tuition | 96,964 | 96,964 | - | |
| Regular Tuition | 39,000 | 38,000 | (1,000) | |
| Print Shop | 30,000 | 30,000 | - | |
| Subtotal Tuition and Fees | \$ 26,515,418 | \$ 27,201,565 | \$ 686,147 | 3% |
| Sales Revenues - Child Nutrition | | | | |
| Lunch Full Pay | \$ 10,478,154 | \$ 10,729,630 | \$ 251,476 | |
| Supplemental Sales | 7,200,000 | 7,200,000 | - | |
| Breakfast Full Pay | 757,871 | 757,871 | - | |
| Lunch Reduced | 357,926 | 358,642 | 716 | |
| 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 | \$ 19,258,951 | \$ 19,511,143 | \$ 252,192 | 1% |
| Unrestricted | | | | |
| E-Rate | \$ 4,787,619 | \$ 3,578,231 | \$ (1,209,388) | |
| Fines and Forfeitures | 4,200,000 | 3,600,000 | (600,000) | |
| Interest Earned on Investments | 1,085,000 | 1,405,000 | 320,000 | |
| Red Light Camera Fines | 426,000 | 700,000 | 274,000 | |
| Rebates | 365,000 | 365,000 | - | |
| Donations - General Operations | 64,499 | 46,406 | (18,093) | |
| Donations - Principal/Teacher of the Year | 68,446 | 12,012 | (56,434) | |
| Property Rental | 24,000 | - | (24,000) | |
| Donations - Helping Hands | 1,071 | - | (1,071) | |
| Donations - State Farm Celebrate My Drive | 286 | - | (286) | |
| Subtotal Unrestricted | \$ 11,021,921 | \$ 9,706,649 | \$ (1,315,272) | (12%) |
| Restricted | | | | |
| Indirect Cost | \$ 5,000,000 | \$ 4,000,000 | \$ (1,000,000) | |
| NC Pre-K | 2,541,963 | 2,548,233 | 6,270 | |
| Parents as Teachers - Smart Start | 621,456 | 633,686 | 12,230 | |
| Wallace Foundation Grant | 511,275 | 302,121 | (209,154) | |
| Wake County Universal Breakfast Appropriation | 258,000 | 258,000 | - | |
| Positions on Loan | 200,652 | 203,010 | 2,358 | |
| Cellular Lease | 210,000 | 200,000 | (10,000) | |
| Disposition of School Fixed Assets | 170,000 | 160,000 | (10,000) | |
| John Rex Endowment SEFEL Expansion Grant | 208,299 | 129,390 | (78,909) | |

Revenues

| Source of Income | Budget 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|---|----------------------|-------------------------------|-----------------------|--------------|
| United Way Changing Generations/Pathways to Progress | \$ 114,971 | \$ 100,000 | \$ (14,971) | |
| Burroughs Wellcome Fund - Student Science Enrichment Program Grants | 60,000 | 70,388 | 10,388 | |
| Professional Leave Paid by Outside Agencies | 48,000 | 48,000 | - | |
| Athens Library | 56,685 | 46,323 | (10,362) | |
| CIU Confucius Classroom | 70,488 | 42,000 | (28,488) | |
| LATP Participant Fees | 50,460 | 40,000 | (10,460) | |
| Wake Ed Partnership - Summer STEM | 30,662 | 31,081 | 419 | |
| James and Devon Brown Charitable Fund | 23,429 | 22,103 | (1,326) | |
| uConfirm | 35,256 | 18,000 | (17,256) | |
| Triangle Community Foundation | 22,561 | 17,500 | (5,061) | |
| Assessment for Learning Project (ALP) Micro Grant | 30,000 | 15,000 | (15,000) | |
| Cargill Global Partnership Fund | 10,317 | 5,000 | (5,317) | |
| Confucius Institute | 7,751 | 2,800 | (4,951) | |
| John Rex Endowment Positive Parenting Expansion | 316,216 | - | (316,216) | |
| Municipal Collaboration Special Projects | 238,003 | - | (238,003) | |
| Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers | 38,186 | - | (38,186) | |
| Kellogg Foundation | 17,318 | - | (17,318) | |
| Smith Richardson Foundation | 10,919 | - | (10,919) | |
| Partners for Breakfast in the Classroom | 10,751 | - | (10,751) | |
| Corning Incorporated Foundation | 8,076 | - | (8,076) | |
| College Board - AP Summer Institute Scholarships | 7,500 | - | (7,500) | |
| Laura and John Arnold Foundation | 6,791 | - | (6,791) | |
| Mary Duke Biddle Foundation | 5,647 | - | (5,647) | |
| Duke Energy Foundation | 5,001 | - | (5,001) | |
| Columbia University - William T. Grant Foundation | 4,500 | - | (4,500) | |
| John Rex Endowment Wake Up and Read | 3,481 | - | (3,481) | |
| Duke Energy Foundation - Building Literacy - Rich Science Classrooms | 1,500 | - | (1,500) | |
| Cary Chamber of Commerce | 813 | - | (813) | |
| Digital Promise Grant | 185 | - | (185) | |
| Fuquay-Varina Chamber of Commerce | 1 | - | (1) | |
| Subtotal Restricted | \$ 10,957,113 | \$ 8,892,635 | \$ (2,064,478) | (19%) |
| Fund Balance Appropriated | | | | |
| Beginning Appropriated Fund Balance | \$ 9,677,000 | \$ 8,695,601 | \$ (981,399) | |
| \$500 Bonus to Non-Certified Staff | 3,300,000 | - | (3,300,000) | |
| Textbooks and Digital Content Use | 2,951,590 | - | (2,951,590) | |
| Carryforward Purchase Orders | 1,797,711 | - | (1,797,711) | |
| Stripping and Waxing, Reseal Gym Floors | 1,500,000 | - | (1,500,000) | |

Revenues

| Source of Income | Budget 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|--|----------------------|-------------------------------|------------------------|---------------|
| Workers' Compensation Claims | \$ 1,200,000 | \$ - | \$ (1,200,000) | |
| Class Size Reserve | 1,000,000 | - | (1,000,000) | |
| 0.5 Percent Increase to Supplementary Pay Schedule | 710,000 | - | (710,000) | |
| HR Employee Digital Records | 500,000 | - | (500,000) | |
| Special Needs Transportation | 500,000 | - | (500,000) | |
| Online Registration | 400,000 | - | (400,000) | |
| Activity Buses | 340,000 | - | (340,000) | |
| Salary Audit | 104,355 | - | (104,355) | |
| Property and General Liability Insurance Premiums and Deductibles | 100,000 | - | (100,000) | |
| HR Salary Study | 100,000 | - | (100,000) | |
| Startup Dollars - New Schools | 71,221 | - | (71,221) | |
| Preparing and Archiving Student Records | 14,987 | - | (14,987) | |
| Subtotal Fund Balance Appropriated | \$ 24,266,864 | \$ 8,695,601 | \$ (15,571,263) | (64%) |
| Fund Transfers | | | | |
| Transfer from Special Funds of Individual Schools | \$ 639,125 | \$ - | \$ (639,125) | |
| Subtotal Fund Transfers | \$ 639,125 | \$ - | \$ (639,125) | (100%) |
| TOTAL - OTHER LOCAL SOURCES | \$ 92,659,392 | \$ 74,007,593 | \$ (18,651,799) | (20%) |
| FEDERAL SOURCES | | | | |
| Restricted Grants (Received through NCDPI) | | | | |
| ESEA Title I - Basic Program | \$ 37,761,898 | \$ 35,808,175 | \$ (1,953,723) | |
| IDEA Title VI-B Handicapped | 32,796,916 | 33,875,365 | 1,078,449 | |
| IDEA - Early Intervening Services | 5,377,118 | 6,466,040 | 1,088,922 | |
| Title II - Improving Teacher Quality | 5,317,658 | 4,996,989 | (320,669) | |
| ESEA Title IV - Student Support and Academic Enrichment (Part A) | 4,352,419 | 3,342,000 | (1,010,419) | |
| Title III - Language Acquisition | 2,470,091 | 1,994,928 | (475,163) | |
| Career Technical Education - Program Improvement | 1,854,484 | 1,854,484 | - | |
| IDEA Title VI-B - Pre-School Handicapped | 465,332 | 443,392 | (21,940) | |
| ESEA Title I - School Improvement | 500,608 | 416,844 | (83,764) | |
| Children with Disabilities - Risk Pool | 324,507 | 324,507 | - | |
| Title III - Language Acquisition - Significant Increase | 204,723 | 241,304 | 36,581 | |
| IDEA VI-B Special Needs Targeted Assistance | 532,378 | 128,863 | (403,515) | |
| McKinney-Vento Homeless Assistance | 87,269 | 75,000 | (12,269) | |
| IDEA - Targeted Assistance for Preschool Federal Grant | 114,055 | 58,125 | (55,930) | |
| ESEA Title I-Targeted Support and Improvement (TSI) | 1,020,000 | - | (1,020,000) | |
| IDEA - State Improvement Grant | 9,696 | - | (9,696) | |
| Subtotal Restricted Grants (Received through NCDPI) | \$ 93,189,152 | \$ 90,026,016 | \$ (3,163,136) | (3%) |

Revenues

| Source of Income | Budget 2019-20 | Proposed Budget 2020-21 | Increase/ Decrease | % Change |
|---|-------------------------|-------------------------------|-------------------------|--------------|
| Other Restricted Grants (Received directly) | | | | |
| Medicaid Direct Services Reimbursement Program | \$ 7,670,174 | \$ 3,642,240 | \$ (4,027,934) | |
| MSAP Cornerstone 2017 | 6,178,234 | 2,574,678 | (3,603,556) | |
| Medicaid Administrative Outreach Program | 2,195,217 | 2,349,303 | 154,086 | |
| Indian Education Act | 63,333 | 58,058 | (5,275) | |
| National Science Foundation Math and Science Partnership | 96,595 | - | (96,595) | |
| Subtotal Other Restricted Grants (Received directly) | \$ 16,203,553 | \$ 8,624,279 | \$ (7,579,274) | (47%) |
| Other Revenues - Restricted Grants | | | | |
| USDA Grants - Regular | \$ 36,212,525 | \$ 37,081,625 | \$ 869,100 | |
| USDA Grants - Summer Feeding | 650,349 | 665,957 | 15,608 | |
| ROTC | 500,000 | 440,000 | (60,000) | |
| USDA Grants - Fresh Fruit and Vegetable | 20,631 | 20,631 | - | |
| Subtotal Other Revenues - Restricted Grants | \$ 37,383,505 | \$ 38,208,213 | \$ 824,708 | 2% |
| TOTAL - FEDERAL SOURCES | \$ 146,776,210 | \$ 136,858,508 | \$ (9,917,702) | (7%) |
| OPERATING BUDGET | \$ 1,762,954,368 | \$ 1,803,565,155 | \$ 40,610,787 | 2% |
| BUILDING PROGRAM | \$ 756,378,922 | \$ 388,718,054 | \$ (367,660,868) | (49%) |
| TOTAL BUDGET | \$ 2,519,333,290 | \$ 2,192,283,209 | \$ (327,050,081) | (13%) |
| State Sources | \$ 1,007,563,665 | \$ 1,046,807,937 | \$ 39,244,272 | 4% |
| County Appropriation | 515,955,101 | 545,891,117 | 29,936,016 | 6% |
| Other Local Sources | 92,659,392 | 74,007,593 | (18,651,799) | (20%) |
| Federal Sources | 146,776,210 | 136,858,508 | (9,917,702) | (7%) |
| Operating Budget | \$ 1,762,954,368 | \$ 1,803,565,155 | \$ 40,610,787 | 2% |
| Building Program | 756,378,922 | 388,718,054 | (367,660,868) | (49%) |
| Total Budget | \$ 2,519,333,290 | \$ 2,192,283,209 | \$ (327,050,081) | (13%) |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|--|-------------------|-------------------------|---------------|---------------|----------------|-----------------------|----|
| | | State | Local | Federal | Total | | |
| SALARIES | | | | | | | |
| Central Services Administrator | \$ 27,470,003 | \$ 2,383,477 | \$ 23,794,684 | \$ 1,799,605 | \$ 27,977,766 | \$ 507,763 | |
| School-Based Administrator | 41,347,666 | 42,026,407 | 388,541 | - | 42,414,948 | 1,067,282 | |
| Administrative Personnel | \$ 68,817,669 | \$ 44,409,884 | \$ 24,183,225 | \$ 1,799,605 | \$ 70,392,714 | \$ 1,575,045 | 2% |
| Teacher | \$ 515,236,183 | \$ 459,168,146 | \$ 49,216,001 | \$ 20,079,594 | \$ 528,463,741 | \$ 13,227,558 | |
| Instructional Personnel - Certified | \$ 515,236,183 | \$ 459,168,146 | \$ 49,216,001 | \$ 20,079,594 | \$ 528,463,741 | \$ 13,227,558 | 3% |
| Instructional Support I - Regular Pay Scale | \$ 55,167,281 | \$ 39,387,361 | \$ 16,990,458 | \$ 1,770,005 | \$ 58,147,824 | \$ 2,980,543 | |
| Instructional Support II - Advanced Pay Scale | 11,263,750 | 11,588,257 | 526,027 | 98,532 | 12,212,816 | 949,066 | |
| Psychologist | 7,199,998 | 5,132,205 | 2,346,358 | 5,401 | 7,483,964 | 283,966 | |
| Instructional Facilitator | 23,909,064 | 8,812,520 | 6,184,522 | 9,077,085 | 24,074,127 | 165,063 | |
| Instructional Support Personnel - Certified | \$ 97,540,093 | \$ 64,920,343 | \$ 26,047,365 | \$ 10,951,023 | \$ 101,918,731 | \$ 4,378,638 | 4% |
| Instructional Assistant - Other | \$ 1,099,718 | \$ 1,110,715 | \$ - | \$ - | \$ 1,110,715 | \$ 10,997 | |
| Instructional Assistant | 54,090,520 | 45,923,404 | 2,328,531 | 8,019,047 | 56,270,982 | 2,180,462 | |
| Tutor (within the instructional day) | 77,165 | - | - | 23,024 | 23,024 | (54,141) | |
| Braillist, Translator, Education Interpreter | 1,208,005 | 686,058 | 495,976 | 20,681 | 1,202,715 | (5,290) | |
| Therapist | 5,141,795 | 5,193,213 | - | - | 5,193,213 | 51,418 | |
| School-Based Specialist | 935,962 | 38,049 | 676,552 | 212,635 | 927,236 | (8,726) | |
| Monitor | 3,718,939 | - | 3,455,320 | - | 3,455,320 | (263,619) | |
| Non-Certified Instructor | 17,444 | - | - | 17,444 | 17,444 | - | |
| Instructional Support Personnel - Non-Certified | \$ 66,289,548 | \$ 52,951,439 | \$ 6,956,379 | \$ 8,292,831 | \$ 68,200,649 | \$ 1,911,101 | 3% |
| Office Support | \$ 33,711,231 | \$ 30,352,530 | \$ 3,781,700 | \$ 336,892 | \$ 34,471,122 | \$ 759,891 | |
| Technician | 4,038,988 | - | 4,124,948 | - | 4,124,948 | 85,960 | |
| Administrative Specialist (Central Support) | 3,597,510 | 758,715 | 3,251,454 | 49,512 | 4,059,681 | 462,171 | |
| Technical & Administrative Support Personnel | \$ 41,347,729 | \$ 31,111,245 | \$ 11,158,102 | \$ 386,404 | \$ 42,655,751 | \$ 1,308,022 | 3% |
| Substitute Teacher - Regular Teacher Absence | \$ 10,948,896 | \$ 1,321,591 | \$ 9,245,185 | \$ 381,639 | \$ 10,948,415 | \$ (481) | |
| Substitute Teacher - Staff Development Absence | 3,306,011 | 269,340 | 1,090,408 | 960,570 | 2,320,318 | (985,693) | |
| Substitute - Non-Teaching | 2,634,749 | 335,255 | 1,805,278 | 492,158 | 2,632,691 | (2,058) | |
| Instructional Assistant Salary when Substituting (Staff Development Absence) | 278,698 | 4,950 | 111,882 | 82,584 | 199,416 | (79,282) | |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|--|-------------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|-------------|
| | | State | Local | Federal | Total | | |
| Instructional Assistant Salary when Substituting (Regular Teacher Absence) | \$ 1,916,531 | \$ 1,675,400 | \$ 40,159 | \$ 199,758 | \$ 1,915,317 | \$ (1,214) | |
| Substitute Personnel | \$ 19,084,885 | \$ 3,606,536 | \$ 12,292,912 | \$ 2,116,709 | \$ 18,016,157 | \$ (1,068,728) | (6%) |
| Driver | \$ 16,744,777 | \$ 16,634,607 | \$ 1,585,084 | \$ 37,535 | \$ 18,257,226 | \$ 1,512,449 | |
| Custodian | 12,863,843 | 12,831,871 | 386,977 | - | 13,218,848 | 355,005 | |
| Cafeteria Worker | 10,772,576 | 139,951 | 3,417,515 | 7,247,531 | 10,804,997 | 32,421 | |
| Skilled Trades | 13,338,209 | 7,158,824 | 6,895,936 | - | 14,054,760 | 716,551 | |
| Manager | 8,134,739 | 693,335 | 7,497,051 | - | 8,190,386 | 55,647 | |
| Work Study Student | 2,500 | - | 2,500 | - | 2,500 | - | |
| Day Care/Before/After School Care Staff | 2,793,492 | - | 2,795,711 | - | 2,795,711 | 2,219 | |
| Operational Support Personnel | \$ 64,650,136 | \$ 37,458,588 | \$ 22,580,774 | \$ 7,285,066 | \$ 67,324,428 | \$ 2,674,292 | 4% |
| Bonus Pay (not subject to retirement) | \$ 8,394,134 | \$ 4,478,041 | \$ 578,491 | \$ - | \$ 5,056,532 | \$ (3,337,602) | |
| Supplement/Supplementary Pay | 123,988,120 | 20,301 | 122,410,232 | 5,720,053 | 128,150,586 | 4,162,466 | |
| Employee Allowances Taxable | 175,445 | - | 174,507 | - | 174,507 | (938) | |
| Longevity Pay | 2,973,386 | 1,811,625 | 1,090,524 | 71,365 | 2,973,514 | 128 | |
| Bonus Leave Payoff | 186,106 | 135,230 | 44,175 | - | 179,405 | (6,701) | |
| Short Term Disability Payment (beyond six months) | 141,726 | 141,215 | 512 | - | 141,727 | 1 | |
| Salary Differential | 1,610,044 | - | 1,622,786 | - | 1,622,786 | 12,742 | |
| Annual Leave Payoff | 5,460,351 | 3,778,915 | 1,624,910 | 12,467 | 5,416,292 | (44,059) | |
| Short Term Disability Payment (first six months) | 550,265 | 474,670 | 60,218 | - | 534,888 | (15,377) | |
| Supplementary & Benefits - Related Pay | \$ 143,479,577 | \$ 10,839,997 | \$ 127,606,355 | \$ 5,803,885 | \$ 144,250,237 | \$ 770,660 | 1% |
| Curriculum Development Pay | \$ 767,686 | \$ 20,929 | \$ 207,820 | \$ 125,400 | \$ 354,149 | \$ (413,537) | |
| Additional Responsibility Stipend | 16,795,231 | 36,254 | 16,456,195 | 356,193 | 16,848,642 | 53,411 | |
| Mentor Pay Stipend | 465,383 | 14,000 | 449,000 | - | 463,000 | (2,383) | |
| Planning Period Stipend | 6,977 | - | 6,977 | - | 6,977 | - | |
| Staff Development Participant Pay | 962,713 | 674,729 | 94,270 | 67,520 | 836,519 | (126,194) | |
| Staff Development Instructor | 170,744 | 15,000 | 147,450 | - | 162,450 | (8,294) | |
| Tutorial Pay | 994,308 | 39,912 | 582,499 | 289,659 | 912,070 | (82,238) | |
| Overtime Pay | 3,136,225 | 280,092 | 2,899,872 | - | 3,179,964 | 43,739 | |
| Extra Duty Pay | \$ 23,299,267 | \$ 1,080,916 | \$ 20,844,083 | \$ 838,772 | \$ 22,763,771 | \$ (535,496) | (2%) |
| SALARIES TOTAL | \$ 1,039,745,087 | \$ 705,547,094 | \$ 300,885,196 | \$ 57,553,889 | \$ 1,063,986,179 | \$ 24,241,092 | 2% |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|---|-------------------|-------------------------|----------------|---------------|------------------|-----------------------|-------|
| | | State | Local | Federal | Total | | |
| EMPLOYER PROVIDED BENEFITS | | | | | | | |
| Employer's Social Security Cost | \$ 77,504,188 | \$ 52,263,248 | \$ 22,534,615 | \$ 4,402,326 | \$ 79,200,189 | \$ 1,696,001 | |
| Federal Insurance Compensation Act | \$ 77,504,188 | \$ 52,263,248 | \$ 22,534,615 | \$ 4,402,326 | \$ 79,200,189 | \$ 1,696,001 | 2% |
| Employer's Retirement Cost | \$ 197,124,093 | \$ 148,171,626 | \$ 60,822,237 | \$ 11,802,375 | \$ 220,796,238 | \$ 23,672,145 | |
| Other Retirement Cost | 16,143 | - | 14,126 | - | 14,126 | (2,017) | |
| Retirement Benefits | \$ 197,140,236 | \$ 148,171,626 | \$ 60,836,363 | \$ 11,802,375 | \$ 220,810,364 | \$ 23,670,128 | 12% |
| Employer's Hospitalization Insurance Cost | \$ 108,824,140 | \$ 90,589,719 | \$ 20,518,881 | \$ 7,081,786 | \$ 118,190,386 | \$ 9,366,246 | |
| Employer's Workers' Compensation Insurance Cost | 2,934,647 | - | 1,663,886 | 181,721 | 1,845,607 | (1,089,040) | |
| Employer's Unemployment Insurance Cost | 49,603 | - | 49,603 | - | 49,603 | - | |
| Employer's Dental Insurance Cost | 4,744,195 | - | 4,955,037 | 333,268 | 5,288,305 | 544,110 | |
| Insurance Benefits | \$ 116,552,585 | \$ 90,589,719 | \$ 27,187,407 | \$ 7,596,775 | \$ 125,373,901 | \$ 8,821,316 | 8% |
| EMPLOYER PROVIDED BENEFITS TOTAL | \$ 391,197,009 | \$ 291,024,593 | \$ 110,558,385 | \$ 23,801,476 | \$ 425,384,454 | \$ 34,187,445 | 9% |
| SALARIES AND EMPLOYER PROVIDED BENEFITS | | | | | | | |
| SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL | \$ 1,430,942,096 | \$ 996,571,687 | \$ 411,443,581 | \$ 81,355,365 | \$ 1,489,370,633 | \$ 58,428,537 | 4% |
| Percent of Operating Budget | 81% | 95% | 66% | 59% | 82% | | |
| PURCHASED SERVICES | | | | | | | |
| Contracted Services | \$ 43,976,269 | \$ 6,918,044 | \$ 21,113,488 | \$ 6,762,848 | \$ 34,794,380 | \$ (9,181,889) | |
| Workshop Expenses | 10,712,885 | 428,806 | 2,883,864 | 2,721,750 | 6,034,420 | (4,678,465) | |
| Advertising Cost | 335,933 | - | 293,235 | 20,875 | 314,110 | (21,823) | |
| Printing and Binding Fees | 3,192,935 | 2,134,008 | 592,274 | 126,332 | 2,852,614 | (340,321) | |
| Commercial Driver's License Medical Exam Expenses | 66,256 | 65,450 | 229 | - | 65,679 | (577) | |
| Psychological Contract Services | 66,200 | - | 66,200 | - | 66,200 | - | |
| Speech and Language Contract Services | 209,520 | - | 90,000 | 119,520 | 209,520 | - | |
| Other Professional/Technical Contract Services | 2,412,959 | 2,261,260 | 151,699 | - | 2,412,959 | - | |
| Professional and Technical Services | \$ 60,972,957 | \$ 11,807,568 | \$ 25,190,989 | \$ 9,751,325 | \$ 46,749,882 | \$ (14,223,075) | (23%) |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|--|----------------------|-------------------------|----------------------|-------------------|----------------------|-----------------------|---------------|
| | | State | Local | Federal | Total | | |
| Public Utilities - Electric Services | \$ 30,128,775 | \$ - | \$ 29,062,757 | \$ - | \$ 29,062,757 | \$ (1,066,018) | |
| Public Utilities - Natural Gas | 3,657,434 | - | 3,721,997 | - | 3,721,997 | 64,563 | |
| Public Utilities - Water and Sewer | 4,167,983 | - | 4,228,242 | - | 4,228,242 | 60,259 | |
| Waste Management | 1,366,685 | - | 1,388,206 | - | 1,388,206 | 21,521 | |
| Contracted Repairs and Maintenance - Land/Buildings | 24,682,783 | - | 23,589,033 | - | 23,589,033 | (1,093,750) | |
| Contracted Repairs and Maintenance - Equipment | 355,977 | - | 347,650 | - | 347,650 | (8,327) | |
| Rentals/Leases | 7,496,099 | 3,135 | 9,531,386 | - | 9,534,521 | 2,038,422 | |
| Other Property Services | 56,500 | - | 56,500 | - | 56,500 | - | |
| Property Services | \$ 71,912,236 | \$ 3,135 | \$ 71,925,771 | \$ - | \$ 71,928,906 | \$ 16,670 | <1% |
| Pupil Transportation - Contracted | \$ 22,191,422 | \$ 17,838,984 | \$ 3,855,080 | \$ 344,225 | \$ 22,038,289 | \$ (153,133) | |
| Travel Reimbursement | 1,161,091 | 29,331 | 851,208 | 150,647 | 1,031,186 | (129,905) | |
| Field Trips | 825,687 | 165,213 | 184,493 | 156,919 | 506,625 | (319,062) | |
| Transportation Services | \$ 24,178,200 | \$ 18,033,528 | \$ 4,890,781 | \$ 651,791 | \$ 23,576,100 | \$ (602,100) | (2%) |
| Telephone | \$ 1,256,737 | \$ - | \$ 1,244,811 | \$ 1,000 | \$ 1,245,811 | \$ (10,926) | |
| Postage | 486,633 | 1,701 | 268,769 | 62,000 | 332,470 | (154,163) | |
| Telecommunications Services | 2,381,735 | 712,724 | 374,372 | - | 1,087,096 | (1,294,639) | |
| Mobile Communication Costs | 730,575 | 5,400 | 537,477 | 22,000 | 564,877 | (165,698) | |
| Other Communication Services | 595 | - | 595 | - | 595 | - | |
| Communications | \$ 4,856,275 | \$ 719,825 | \$ 2,426,024 | \$ 85,000 | \$ 3,230,849 | \$ (1,625,426) | (33%) |
| Tuition Reimbursements | \$ 390,914 | \$ 160,039 | \$ 22,072 | \$ 10,000 | \$ 192,111 | \$ (198,803) | |
| Employee Education Reimbursements | 26,235 | 1,170 | 25,000 | - | 26,170 | (65) | |
| Certification/Licensing Fees | 114,946 | - | 133,826 | - | 133,826 | 18,880 | |
| Tuition | \$ 532,095 | \$ 161,209 | \$ 180,898 | \$ 10,000 | \$ 352,107 | \$ (179,988) | (34%) |
| Membership Dues and Fees | \$ 410,428 | \$ - | \$ 346,729 | \$ 3,788 | \$ 350,517 | \$ (59,911) | |
| Bank Service Fees | 1,900 | - | 1,900 | - | 1,900 | - | |
| Assessments/Penalties | 103,574 | 5,389 | 97,455 | - | 102,844 | (730) | |
| Dues and Fees | \$ 515,902 | \$ 5,389 | \$ 446,084 | \$ 3,788 | \$ 455,261 | \$ (60,641) | (12%) |
| Liability Insurance | \$ 1,102,149 | \$ - | \$ 1,001,230 | \$ - | \$ 1,001,230 | \$ (100,919) | |
| Vehicle Liability Insurance | 327,993 | 194,387 | 129,006 | - | 323,393 | (4,600) | |
| Property Insurance | 1,689,608 | - | 1,745,045 | - | 1,745,045 | 55,437 | |
| Judgments Against the Local School Administrative Unit | 150,708 | - | 150,708 | - | 150,708 | - | |
| Fidelity Bond Premium | 8,010 | - | 8,010 | - | 8,010 | - | |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|--|-----------------------|-------------------------|-----------------------|----------------------|-----------------------|------------------------|--------------|
| | | State | Local | Federal | Total | | |
| Scholastic Accident Insurance | \$ 150,357 | \$ - | \$ 144,992 | \$ - | \$ 144,992 | \$ (5,365) | |
| Other Insurance and Judgments | 51,185 | 31,185 | 20,000 | - | 51,185 | - | |
| Insurance and Judgments | \$ 3,480,010 | \$ 225,572 | \$ 3,198,991 | \$ - | \$ 3,424,563 | \$ (55,447) | (2%) |
| Debt Service - Principal | \$ 693,296 | \$ 1,359,984 | \$ 391,195 | \$ - | \$ 1,751,179 | \$ 1,057,883 | |
| Debt Service - Interest | - | - | 253,703 | - | 253,703 | 253,703 | |
| Debt Services | \$ 693,296 | \$ 1,359,984 | \$ 644,898 | \$ - | \$ 2,004,882 | \$ 1,311,586 | 189% |
| Indirect Cost | \$ 6,113,868 | \$ - | \$ 1,930,499 | \$ 4,246,847 | \$ 6,177,346 | \$ 63,478 | |
| Unbudgeted Funds | 21,926,813 | - | 6,840,677 | 8,657,601 | 15,498,278 | (6,428,535) | |
| Other Administrative Costs | \$ 28,040,681 | \$ - | \$ 8,771,176 | \$ 12,904,448 | \$ 21,675,624 | \$ (6,365,057) | (23%) |
| PURCHASED SERVICES TOTAL | \$ 195,181,652 | \$ 32,316,210 | \$ 117,675,612 | \$ 23,406,352 | \$ 173,398,174 | \$ (21,783,478) | (11%) |
| <i>Percent of Operating Budget</i> | <i>11%</i> | <i>3%</i> | <i>19%</i> | <i>17%</i> | <i>10%</i> | | |
| SUPPLIES AND MATERIALS | | | | | | | |
| Supplies and Materials | \$ 30,957,642 | \$ 6,904,210 | \$ 21,051,264 | \$ 4,124,336 | \$ 32,079,810 | \$ 1,122,168 | |
| State Textbooks | 2,027,657 | 1,925,250 | - | - | 1,925,250 | (102,407) | |
| Other Textbooks | 226,450 | 222,001 | - | - | 222,001 | (4,449) | |
| Library Books | 290,425 | - | 7,006 | 10,000 | 17,006 | (273,419) | |
| Computer Software and Supplies | 7,053,847 | 1,252,386 | 3,783,086 | 1,009,426 | 6,044,898 | (1,008,949) | |
| School and Office Supplies | \$ 40,556,021 | \$ 10,303,847 | \$ 24,841,356 | \$ 5,143,762 | \$ 40,288,965 | \$ (267,056) | (1%) |
| Fuel for Facilities | \$ 202,665 | \$ - | \$ 202,672 | \$ - | \$ 202,672 | \$ 7 | |
| Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze | 15,224,106 | 3,800,738 | 9,678,005 | - | 13,478,743 | (1,745,363) | |
| Gas/Diesel Fuel | 4,993,420 | 734,125 | 4,259,295 | - | 4,993,420 | - | |
| Oil | 161,011 | 14,483 | 146,528 | - | 161,011 | - | |
| Tires and Tubes | 691,110 | - | 691,110 | - | 691,110 | - | |
| Operational Supplies | \$ 21,272,312 | \$ 4,549,346 | \$ 14,977,610 | \$ - | \$ 19,526,956 | \$ (1,745,356) | (8%) |
| Food Purchases | \$ 21,657,721 | \$ 562 | \$ 636,453 | \$ 21,205,469 | \$ 21,842,484 | \$ 184,763 | |
| Food Processing Supplies | 2,297,523 | - | - | 2,297,523 | 2,297,523 | - | |
| Other Food Purchases | 5,945 | 5,045 | 4,900 | - | 9,945 | 4,000 | |
| Food Supplies | \$ 23,961,189 | \$ 5,607 | \$ 641,353 | \$ 23,502,992 | \$ 24,149,952 | \$ 188,763 | 1% |
| Furniture and Equipment - Inventoried | \$ 1,253,272 | \$ 72,667 | \$ 1,400 | \$ 950,146 | \$ 1,024,213 | \$ (229,059) | |
| Computer Equipment - Inventoried | 2,635,392 | 256,305 | - | 1,859,635 | 2,115,940 | (519,452) | |
| Non-Capitalized Equipment | \$ 3,888,664 | \$ 328,972 | \$ 1,400 | \$ 2,809,781 | \$ 3,140,153 | \$ (748,511) | (19%) |
| SUPPLIES AND MATERIALS TOTAL | \$ 89,678,186 | \$ 15,187,772 | \$ 40,461,719 | \$ 31,456,535 | \$ 87,106,026 | \$ (2,572,160) | (3%) |
| <i>Percent of Operating Budget</i> | <i>5%</i> | <i>1%</i> | <i>7%</i> | <i>23%</i> | <i>5%</i> | | |

Budget by Object Code

| Object Code | Budget 2019-20 | Proposed Budget 2020-21 | | | | Increase/ Decrease | % |
|--|-------------------|-------------------------|------------------|----------------|------------------|-----------------------|-------|
| | | State | Local | Federal | Total | | |
| CAPITAL OUTLAY | | | | | | | |
| Architects Fees | \$ 28,798 | \$ - | \$ - | \$ - | \$ - | (28,798) | |
| Construction Management Contracts | 209,205 | - | - | - | - | (209,205) | |
| Miscellaneous Contracts and Other Charges | 50,479 | - | 26,479 | - | 26,479 | (24,000) | |
| Building Contracts | \$ 288,482 | \$ - | \$ 26,479 | \$ - | \$ 26,479 | \$ (262,003) | (91%) |
| | | | | | | | |
| Purchase of Furniture and Equipment - Capitalized | \$ 1,045,432 | \$ 29,481 | \$ 615,868 | \$ 400,000 | \$ 1,045,349 | \$ (83) | |
| Purchase of Computer Hardware - Capitalized | 2,346,123 | 2,700,000 | - | - | 2,700,000 | 353,877 | |
| Equipment | \$ 3,391,555 | \$ 2,729,481 | \$ 615,868 | \$ 400,000 | \$ 3,745,349 | \$ 353,794 | 10% |
| | | | | | | | |
| Purchase of Vehicles | \$ 2,829,737 | \$ 1,269 | \$ 439,282 | \$ 240,256 | \$ 680,807 | \$ (2,148,930) | |
| License and Title Fees | 148,044 | 1,518 | 147,126 | - | 148,644 | 600 | |
| Vehicles | \$ 2,977,781 | \$ 2,787 | \$ 586,408 | \$ 240,256 | \$ 829,451 | \$ (2,148,330) | (72%) |
| | | | | | | | |
| CAPITAL OUTLAY TOTAL | \$ 6,657,818 | \$ 2,732,268 | \$ 1,228,755 | \$ 640,256 | \$ 4,601,279 | \$ (2,056,539) | (31%) |
| Percent of Operating Budget | <1% | <1% | <1% | <1% | <1% | | |
| TRANSFERS | | | | | | | |
| Transfers to Charter Schools | \$ 40,494,616 | \$ - | \$ 49,089,043 | \$ - | \$ 49,089,043 | \$ 8,594,427 | |
| TRANSFERS TOTAL | \$ 40,494,616 | \$ - | \$ 49,089,043 | \$ - | \$ 49,089,043 | \$ 8,594,427 | 21% |
| Percent of Operating Budget | 2% | 0% | 8% | 0% | 3% | | |
| | | | | | | | |
| OPERATING BUDGET | \$ 1,762,954,368 | \$ 1,046,807,937 | \$ 619,898,710 | \$ 136,858,508 | \$ 1,803,565,155 | \$ 40,610,787 | 2% |
| | | | | | | | |
| BUILDING PROGRAM | 756,378,922 | - | 388,718,054 | - | 388,718,054 | (367,660,868) | (49%) |
| | | | | | | | |
| TOTAL BUDGET | \$ 2,519,333,290 | \$ 1,046,807,937 | \$ 1,008,616,764 | \$ 136,858,508 | \$ 2,192,283,209 | \$(327,050,081) | (13%) |

Staff Budget

| | Months of Employment | | | | | |
|--|----------------------|-----------|-----------|----------|------------|----------|
| | 2019-20 | 2020-21 | | | Increase/ | |
| | Total | State | Local | Federal | Total | Decrease |
| Administrative Personnel | | | | | | |
| Superintendent | 12.00 | 12.00 | | | 12.00 | 0.00 |
| Associate and Deputy Superintendent | 84.00 | 48.00 | 36.00 | | 84.00 | 0.00 |
| Director and/or Supervisor | 4,379.00 | 138.00 | 3,990.80 | 262.20 | 4,391.00 | 12.00 |
| Principal/Headmaster | 2,298.00 | 2,308.00 | 2.00 | | 2,310.00 | 12.00 |
| Finance Officer | 12.00 | 12.00 | | | 12.00 | 0.00 |
| Assistant Principal (non-teaching) | 3,834.00 | 3,802.00 | 65.00 | | 3,867.00 | 33.00 |
| Other Assistant Principal Assignment | 295.00 | 295.00 | | | 295.00 | 0.00 |
| Assistant Superintendent | 204.00 | 60.00 | 144.00 | | 204.00 | 0.00 |
| | 11,118.00 | 6,675.00 | 4,237.80 | 262.20 | 11,175.00 | 57.00 |
| Instructional Personnel - Certified | | | | | | |
| Teacher | 107,094.40 | 90,640.63 | 13,296.27 | 4,409.30 | 108,346.20 | 1,251.80 |
| Interim Teacher (paid at non-certified rate) | 10.00 | 10.00 | | | 10.00 | 0.00 |
| Teacher - ROTC | 169.00 | 78.50 | | 90.50 | 169.00 | 0.00 |
| Teacher - VIF | 1,174.00 | 1,174.00 | | | 1,174.00 | 0.00 |
| Extended Contracts | 72.00 | 3.00 | 69.00 | | 72.00 | 0.00 |
| Re-employed Retired Teacher | 10.00 | 10.00 | | | 10.00 | 0.00 |
| | 108,529.40 | 91,916.13 | 13,365.27 | 4,499.80 | 109,781.20 | 1,251.80 |
| Instructional Support Personnel - Certified | | | | | | |
| Instructional Support I - Regular Pay Scale | 10,778.45 | 7,169.50 | 3,655.95 | 366.00 | 11,191.45 | 413.00 |
| Instructional Support II - Advanced Pay Scale | 2,041.97 | 2,078.97 | 96.00 | 18.00 | 2,192.97 | 151.00 |
| Psychologist | 1,282.00 | 863.00 | 445.50 | 1.00 | 1,309.50 | 27.50 |
| Instructional Facilitator | 4,288.10 | 1,535.90 | 1,026.90 | 1,737.30 | 4,300.10 | 12.00 |
| | 18,390.52 | 11,647.37 | 5,224.35 | 2,122.30 | 18,994.02 | 603.50 |
| Instructional Support Personnel - Non-Certified | | | | | | |
| Instructional Assistant - Other | 474.00 | 474.00 | | | 474.00 | 0.00 |
| Instructional Assistant | 25,311.50 | 21,659.05 | 649.05 | 3,593.95 | 25,902.05 | 590.55 |
| Interpreter, Brailist, Translator, Education Interpreter | 391.00 | 347.00 | 24.00 | 20.00 | 391.00 | 0.00 |
| Therapist | 913.20 | 913.20 | | | 913.20 | 0.00 |
| School-Based Specialist | 211.00 | | 150.00 | 61.00 | 211.00 | 0.00 |
| Monitor | 1,714.35 | | 1,714.35 | | 1,714.35 | 0.00 |
| | 29,015.05 | 23,393.25 | 2,537.40 | 3,674.95 | 29,605.60 | 590.55 |
| Technical and Administrative Support Personnel | | | | | | |
| Office Support | 12,065.56 | 10,211.86 | 1,814.90 | 97.80 | 12,124.56 | 59.00 |
| Technician | 876.00 | | 876.00 | | 876.00 | 0.00 |
| Administrative Specialist (Central Support) | 852.00 | 180.00 | 744.00 | 12.00 | 936.00 | 84.00 |
| | 13,793.56 | 10,391.86 | 3,434.90 | 109.80 | 13,936.56 | 143.00 |

Staff Budget

| | Months of Employment | | | | | |
|--|----------------------|------------|-----------|-----------|------------|-----------|
| | 2019-20 | 2020-21 | | | | Increase/ |
| | Total | State | Local | Federal | Total | Decrease |
| Operational Support Personnel | | | | | | |
| Driver | 10,115.80 | 9,993.80 | 192.00 | | 10,185.80 | 70.00 |
| Custodian | 5,194.80 | 5,188.80 | 66.00 | | 5,254.80 | 60.00 |
| Cafeteria Worker | 7,042.00 | | 7,062.00 | | 7,062.00 | 20.00 |
| Skilled Trades | 4,284.00 | 2,082.00 | 2,304.00 | | 4,386.00 | 102.00 |
| Manager | 2,818.00 | 180.00 | 2,648.00 | | 2,828.00 | 10.00 |
| | 29,454.60 | 17,444.60 | 12,272.00 | 0.00 | 29,716.60 | 262.00 |
| | | | | | | |
| Total Months of Employment | 210,301.13 | 161,468.21 | 41,071.72 | 10,669.05 | 213,208.98 | 2,907.85 |
| | | | | | | |
| Months Assigned Directly to Schools | 174,445.67 | 141,256.78 | 26,499.24 | 9,244.00 | 177,000.02 | 2,554.35 |
| | | | | | | |
| Months Budgeted Centrally but Working in Schools | | | | | | |
| Facilities and Operations | 16,847.15 | 11,319.80 | 5,699.35 | | 17,019.15 | 172.00 |
| Academic Advancement | 7,720.75 | 5,524.37 | 1,396.83 | 873.05 | 7,794.25 | 73.50 |
| Technology Services | 442.00 | 112.00 | 414.00 | | 526.00 | 84.00 |
| Chief of Staff and Strategic Planning | 12.00 | | | 12.00 | 12.00 | 0.00 |
| | 25,021.90 | 16,956.17 | 7,510.18 | 885.05 | 25,351.40 | 329.50 |
| | | | | | | |
| School-Based Months | 199,467.57 | 158,212.95 | 34,009.42 | 10,129.05 | 202,351.42 | 2,883.85 |
| | 95% | | | | 95% | |
| | | | | | | |
| Central Services Months | | | | | | |
| Facilities and Operations | 3,174.00 | 1,422.00 | 1,776.00 | | 3,198.00 | 24.00 |
| Administrative Services | 2,351.56 | 876.06 | 1,439.50 | 36.00 | 2,351.56 | 0.00 |
| Academic Advancement | 1,973.00 | 441.20 | 1,171.80 | 360.00 | 1,973.00 | 0.00 |
| Technology Services | 1,092.00 | 48.00 | 1,032.00 | 12.00 | 1,092.00 | 0.00 |
| Chief of Schools | 851.00 | 240.00 | 551.00 | 60.00 | 851.00 | 0.00 |
| Chief of Staff and Strategic Planning | 792.00 | 108.00 | 612.00 | 72.00 | 792.00 | 0.00 |
| Communications | 480.00 | 84.00 | 396.00 | | 480.00 | 0.00 |
| Superintendent's Office | 120.00 | 36.00 | 84.00 | | 120.00 | 0.00 |
| Central Services Months | 10,833.56 | 3,255.26 | 7,062.30 | 540.00 | 10,857.56 | 24.00 |
| | 5% | | | | 5% | |
| | | | | | | |
| Total Months of Employment | 210,301.13 | 161,468.21 | 41,071.72 | 10,669.05 | 213,208.98 | 2,907.85 |

Changes in Staff

| Page | Months of Employment | | | |
|--|---|-------------|--------------|--------------|
| | State | Local | Federal | Total |
| Administrative Personnel | | | | |
| <i>Director and/or Supervisor</i> | | | | |
| 130 | School Support for Social Emotional Learning | 12.00 | | 12.00 |
| 132 | Transition to Kindergarten and Family Engagement Senior Administrator | 9.00 | 3.00 | 12.00 |
| 176 | John Rex Endowment Positive Parenting Expansion | (12.00) | | (12.00) |
| | | 0.00 | 9.00 | 3.00 |
| | | | | 12.00 |
| <i>Principal/Headmaster</i> | | | | |
| 69 | School-Based Administrators | 12.00 | | 12.00 |
| | | 12.00 | 0.00 | 0.00 |
| | | | | 12.00 |
| <i>Assistant Principal (non-teaching)</i> | | | | |
| 69 | School-Based Administrators | (8.00) | 41.00 | 33.00 |
| | | (8.00) | 41.00 | 0.00 |
| | | | | 33.00 |
| | | | | 33.00 |
| Subtotal - Administrative Personnel | | 4.00 | 50.00 | 3.00 |
| | | | | 57.00 |
| Instructional Personnel - Certified | | | | |
| <i>Teacher</i> | | | | |
| 63 | Class Size Phase-In | 790.00 | 180.00 | 970.00 |
| 73 | Academically or Intellectually Gifted (AIG) Teacher | | 10.00 | 10.00 |
| 74 | At-Risk Teacher | 10.00 | | 10.00 |
| 78 | Intervention Teacher (K-5) | 10.00 | | 10.00 |
| 80 | Program Enhancement Teachers (K-5) | | 30.00 | 30.00 |
| 81 | Special Education Teachers and Instructional Assistants - New School | | 20.00 | 20.00 |
| 94 | Career Technical Education (CTE) - Months of Employment | 40.00 | | 40.00 |
| 97 | Limited English Proficiency (LEP) Teachers | 64.00 | | 64.00 |
| 100 | Preschool Teachers and Instructional Assistants | | 5.00 | 45.00 |
| 107 | Special Education Teachers and Instructional Assistants | 240.00 | | 240.00 |
| 110 | Visually Impaired (VI) - Special Education Services | 20.00 | | 20.00 |
| 123 | One-Time Costs in 2019-20 | | (241.20) | (241.20) |
| 125 | School Support Model | | (30.00) | (30.00) |
| 127 | Magnet and Curriculum Enhancement Theme Development | | 30.00 | 30.00 |
| 128 | New Magnet Schools Months of Employment and Non-Personnel Theme Support | | 35.00 | 35.00 |
| 145 | Disadvantaged Student Supplemental Funding | | (8.00) | (8.00) |

Changes in Staff

| Page | | Months of Employment | | | |
|---|--|----------------------|--------------|--------------|-----------------|
| | | State | Local | Federal | Total |
| 147 | ESEA Title I - School Improvement | | | 10.00 | 10.00 |
| 150 | Title III - Language Acquisition | | | (8.00) | (8.00) |
| | | 1,174.00 | 10.80 | 67.00 | 1,251.80 |
| Subtotal - Instructional Personnel - Certified | | 1,174.00 | 10.80 | 67.00 | 1,251.80 |
| Instructional Support Personnel - Certified (Teacher Pay Schedule) | | | | | |
| <i>Instructional Support I - Regular Teacher Pay Scale</i> | | | | | |
| 75 | High School Intervention Coordinator | 2.50 | | | 2.50 |
| 83 | School Social Worker | | 5.00 | | 5.00 |
| 90 | School Library Media Coordinator | | 10.00 | | 10.00 |
| 102 | School Counselors | | 11.00 | | 11.00 |
| 112 | Positive Parenting Program (Triple P) - Parent Counselor Educators | | | 24.00 | 24.00 |
| New Magnet Schools Months of Employment and Non-Personnel | | | | | |
| 128 | Theme Support | | 15.00 | | 15.00 |
| 130 | School Support for Social Emotional Learning | 310.00 | 56.00 | | 366.00 |
| 147 | ESEA Title I - School Improvement | | | (10.00) | (10.00) |
| 150 | Title III - Language Acquisition | | | 12.00 | 12.00 |
| 164 | Project Enlightenment - Self Support | | (1.50) | | (1.50) |
| 176 | John Rex Endowment Positive Parenting Expansion | | (21.00) | | (21.00) |
| | | 312.50 | 74.50 | 26.00 | 413.00 |
| <i>Instructional Support II - Advanced Pay Scale</i> | | | | | |
| 106 | Audiologists | 16.50 | | | 16.50 |
| 109 | Speech-Language Pathologists | 134.50 | | | 134.50 |
| | | 151.00 | 0.00 | 0.00 | 151.00 |
| <i>Psychologist</i> | | | | | |
| 82 | School Psychologist | | 5.50 | | 5.50 |
| 130 | School Support for Social Emotional Learning | | 22.00 | | 22.00 |
| | | 0.00 | 27.50 | 0.00 | 27.50 |
| <i>Instructional Facilitator</i> | | | | | |
| 76 | Instructional Facilitator (K-8) | | 5.00 | | 5.00 |
| 79 | Literacy Coach (K-2) | | 1.50 | 3.50 | 5.00 |
| 99 | Title I - Coordinating Teacher | | | 12.00 | 12.00 |
| 125 | School Support Model | | (10.00) | | (10.00) |
| 129 | Title III - Language Acquisition Grant Months of Employment (MOE) | | | 12.00 | 12.00 |
| 150 | Title III - Language Acquisition | | | (12.00) | (12.00) |
| | | 0.00 | (3.50) | 15.50 | 12.00 |
| Subtotal - Instructional Support Personnel - Certified | | 463.50 | 98.50 | 41.50 | 603.50 |

Changes in Staff

| Page | Months of Employment | | | |
|---|--|---------------|---------------|---------------|
| | State | Local | Federal | Total |
| Instructional Support Personnel - Non-Certified | | | | |
| <i>Instructional Assistant</i> | | | | |
| 81 | Special Education Teachers and Instructional Assistants - New School | | 27.90 | 27.90 |
| 92 | Instructional Assistants - Regular Classroom | 18.60 | | 18.60 |
| 100 | Preschool Teachers and Instructional Assistants | | 23.25 | 23.25 |
| 107 | Special Education Teachers and Instructional Assistants | | 74.40 | 74.40 |
| 123 | One-Time Costs in 2019-20 | | (55.80) | (55.80) |
| 147 | ESEA Title I - School Improvement | | 9.30 | 9.30 |
| | | 18.60 | 41.85 | 530.10 |
| | | | | 590.55 |
| Subtotal - Instructional Support Personnel - Non-Certified | | | | |
| | 18.60 | 41.85 | 530.10 | 590.55 |
| Technical and Administrative Support Personnel | | | | |
| <i>Office Support</i> | | | | |
| 70 | Clerical Support | | 34.00 | 34.00 |
| 71 | New Schools - Early Hires and Professional Learning | | 6.00 | 6.00 |
| 105 | Transportation District Offices | | 24.00 | 24.00 |
| 123 | One-Time Costs in 2019-20 | | (5.00) | (5.00) |
| | | 0.00 | 59.00 | 0.00 |
| | | | | 59.00 |
| <i>Administrative Specialist (Central Support)</i> | | | | |
| 122 | Instructional Support Technicians | | 84.00 | 84.00 |
| | | 0.00 | 84.00 | 0.00 |
| | | | | 84.00 |
| Subtotal - Technical and Administrative Support Personnel | | | | |
| | 0.00 | 143.00 | 0.00 | 143.00 |
| Operational Support Personnel | | | | |
| <i>Driver</i> | | | | |
| 86 | Bus Drivers | 70.00 | | 70.00 |
| | | 70.00 | 0.00 | 0.00 |
| | | | | 70.00 |
| <i>Custodian</i> | | | | |
| 87 | Maintenance Square Footage, Ground Acreage, Custodial, and Utilities | | 60.00 | 60.00 |
| | | 0.00 | 60.00 | 0.00 |
| | | | | 60.00 |
| <i>Cafeteria Worker</i> | | | | |
| 85 | Child Nutrition Services Positions for New School | | 20.00 | 20.00 |
| | | 0.00 | 20.00 | 0.00 |
| | | | | 20.00 |

Changes in Staff

| Page | | Months of Employment | | | |
|------|---|----------------------|---------------|---------------|-----------------|
| | | State | Local | Federal | Total |
| | Skilled Trades | | | | |
| 104 | Customer Service Team Leaders | 24.00 | | | 24.00 |
| 105 | Transportation District Offices | 42.00 | | | 42.00 |
| 135 | Exceptional Children (EC) Operations Personnel | 36.00 | | | 36.00 |
| | | 102.00 | 0.00 | 0.00 | 102.00 |
| | Manager | | | | |
| 85 | Child Nutrition Services Positions for New School | | 10.00 | | 10.00 |
| | | 0.00 | 10.00 | 0.00 | 10.00 |
| | Subtotal - Operational Support Personnel | 172.00 | 90.00 | 0.00 | 262.00 |
| | Total | 1,832.10 | 434.15 | 641.60 | 2,907.85 |

| Months By Cost Center | | | | |
|--|-----------------|---------------|---------------|-----------------|
| School-Based Months (0000 - 0799) | 1,631.60 | 329.15 | 593.60 | 2,554.35 |
| Central Services School-Based Months (0800 - 0899) | 176.50 | 108.00 | 45.00 | 329.50 |
| Central Services Months (0900 - 0999) | 24.00 | (3.00) | 3.00 | 24.00 |
| Total | 1,832.10 | 434.15 | 641.60 | 2,907.85 |



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.

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

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

Categories

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

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

Areas

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

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

Employment Lengths

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

| Position | MOE |
|-------------------------|----------------|
| Principal | 12.00 |
| Assistant Principal | 11.00 or 12.00 |
| Teacher | 10.00 |
| Instructional Assistant | 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 (\$627.46/month) | - | 6,275 | 6,275 |
| Social Security (7.65%) | 2,678 | 480 | 3,158 |
| Retirement (21.44%) | 7,504 | 1,345 | 8,849 |
| Hospital (\$6,647/year) | 6,647 | - | 6,647 |
| Dental (\$312/year) | - | 312 | 312 |
| Total | \$ 51,829 | \$ 8,412 | \$ 60,241 |

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 |
|--|------------------|
| • Special Education Teachers and Instructional Assistants - New School (laptops) | \$ 2,000 |
| • School Psychologist (laptop) | 1,000 |
| • School Social Worker (laptop) | 1,000 |
| • Voice and WAN Services (phone handsets, hosted VOIP services, construction cost) | 5,324 |
| • Customer Service Team Leaders | 2,000 |
| • Transportation District Offices (vehicle, vehicle tag, and laptops) | 28,600 |
| • Special Education Teachers and Instructional Assistants (laptops) | 24,000 |
| • Speech-Language Pathologists (laptops) | 13,000 |
| • Instructional Support Technicians (laptops) | 7,000 |
| • School Support for Social Emotional Learning (laptop) | 1,000 |
| | \$ 84,924 |

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 30 percent increase in cost for the 2020-21 school year. The amount of increase will depend on student membership of Wake County Public School System (WCPSS) students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, tuition and fees, and red light camera fines.

| | 2020-21 Projection | 2019-20 Actual | Increase | Percent Increase |
|---------------------------------------|-----------------------|-------------------|----------|---------------------|
| Projected student membership | 161,940 | 161,907 | 33 | 0.02% |
| Projected charter school membership | 18,127 | 13,953 | 4,174 | 29.91% |
| | 180,067 | 175,860 | 4,207 | 2.39% |
| Percentage of charter school students | 10% | 8% | | |

When charter school enrollment projections were determined, six charter schools were planning to open in 2020-21:

Proposed LEA Name

Municipality

CE Academy

West Cary

Kaleidoscope Charter High School

Morrisville

Wendell Falls Charter Academy

Wendell

*Doral Academy North Carolina

South Raleigh/Garner

*North Raleigh Charter Academy

Wake Forest

*Wake Preparatory Academy

North Raleigh/Wake Forest/ Rolesville

*Three of the charter schools have delayed opening to 2021-22.

The charter school funding request remains unchanged due to the following rationale:

- Time constraints and resources to reconvene the enrollment projection group. The third party consultant engagement is complete. One of the employees in the group from WCPSS is retiring. It would be difficult to develop a timely revised projection.
- If charter enrollment goes down, WCPSS enrollment must go up to provide a complete enrollment picture. Leaving the funding request as is does not negatively impact total per pupil count. All potential students that had to be budgeted for are included. Adjustments between growth funding requests and charter payment will occur once actual student membership figures become available.
- WCPSS staff and Wake County government staff agree to use the projection of 18,127 students per the recommendation of the enrollment projection group. Based on confirmation letters from the charter schools, that number could be 16,275, primarily due to the delay of three new charter schools opening. WCPSS is requesting an increase of \$8.6 million based on historical data. There is a potential risk that costs could vary from the estimate. This is noted in the Potential Risks section.

Legislative Impact

Charter Schools

Description The following shows the increase in charter school students and costs since 2011-12.

| | Charter School Membership | Local Funds Paid to Charter Schools | | Increase from Previous Year | | | |
|---------|---------------------------|-------------------------------------|--|-----------------------------|-----|--------------|------|
| | | | | Charter School Membership | | Cost | |
| 2019-20 | 13,953 | *\$40,494,616 | | 339 | 2% | *\$4,480,316 | *12% |
| 2018-19 | 13,614 | \$36,014,300 | | 1,362 | 11% | \$6,378,733 | 22% |
| 2017-18 | 12,252 | \$29,635,567 | | 1,438 | 13% | \$4,135,747 | 16% |
| 2016-17 | 10,814 | \$25,499,820 | | 981 | 10% | \$2,866,901 | 13% |
| 2015-16 | 9,833 | \$22,632,919 | | 1,239 | 14% | \$4,775,375 | 27% |
| 2014-15 | 8,594 | \$17,857,544 | | 1,826 | 27% | \$4,095,897 | 30% |
| 2013-14 | 6,768 | \$13,761,647 | | 436 | 7% | \$1,047,124 | 8% |
| 2012-13 | 6,332 | \$12,714,523 | | 559 | 10% | \$752,493 | 6% |
| 2011-12 | 5,773 | \$11,962,030 | | 375 | 7% | \$379,133 | 3% |

*estimated

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|-----------------|----------|---------------------|
| Charter Schools | | \$ 8,594,427 |
| Total | - | \$ 8,594,427 |

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 2020-21, the incremental allotment of 75 percent will equate to an additional allotment of 790 Months of Employment (MOE) for program enhancement teachers in the Wake County Public School System (WCPSS). The total increase in MOE needed for the following proposed formula is 970; therefore, local funding will cover 180 MOE.

| | | | | Proposed Formula Implementation | |
|---|------------|------------|-----------|---------------------------------|---------|
| Grade | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| K | 1 to 20 | 1 to 19.5 | 1 to 18 | 1 to 18 | 1 to 18 |
| 1 | 1 to 20 | 1 to 19 | 1 to 16 | 1 to 16 | 1 to 16 |
| 2 | 1 to 20 | 1 to 19.25 | 1 to 20 | 1 to 17 | 1 to 17 |
| 3 | 1 to 20 | 1 to 19.25 | 1 to 20 | 1 to 20 | 1 to 17 |
| 4-5 Multi-Track Year-Round | 1 to 24.27 | 1 to 24.2 | 1 to 24.5 | 1 to 24.5 | 1 to 24 |
| 4-5 Traditional and Single-Track Year-Round | 1 to 26.27 | 1 to 25.7 | 1 to 24.5 | 1 to 24.5 | 1 to 24 |

| Multi-Year Phase-In Costs | | | | | | |
|---------------------------|-----------------|-------------------|-----------------|---------------------|-----------------|---------------------|
| | State | | Local | | Total | |
| | MOE | Cost | MOE | Cost | MOE | Cost |
| Actual | | | | | | |
| 2018-19 | 953.00 | \$4,787,443 | 67.00 | \$1,142,612 | 1,020.00 | \$5,930,055 |
| 2019-20 | 808.00 | \$4,109,246 | 662.00 | \$4,571,138 | 1,470.00 | \$8,680,384 |
| Proposed | | | | | | |
| 2020-21 | 790.00 | \$4,094,452 | 180.00 | \$1,748,866 | 970.00 | \$5,843,318 |
| 2021-22 | 808.00 | \$4,109,246 | 462.00 | \$3,390,132 | 1,270.00 | \$7,499,378 |
| Total | 3,359.00 | 17,100,387 | 1,371.00 | \$10,852,748 | 4,730.00 | \$27,953,135 |

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------|---------------|---------------------|---------------------|---------------------|
| Teachers | | | | |
| State MOE | 790.00 | \$ 4,094,452 | \$ 664,539 | \$ 4,758,991 |
| Local MOE | 180.00 | | 1,084,327 | 1,084,327 |
| Total | 970.00 | \$ 4,094,452 | \$ 1,748,866 | \$ 5,843,318 |

Legislative Impact

Employer Matching Rate Increases

Area

Systemwide

Description

The legislature determines the employer contribution rates for retirement and the State Health Plan. House Bill 226 approved by the NC General Assembly included the state's employer contribution rates for retirement and the State Health Plan for 2019-20 and 2020-21. 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 2019-20 to 2020-21:

- Retirement rate increase from 19.70 percent to 21.44 percent
- Hospitalization rate increase from \$6,306 to \$6,647 per year

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------------------|----------|----------------------|---------------------|----------------------|
| Retirement Increase | | \$ 11,480,068 | \$ 4,501,351 | \$ 15,981,419 |
| Hospitalization Increase | | 4,583,307 | 748,261 | 5,331,568 |
| Total | - | \$ 16,063,375 | \$ 5,249,612 | \$ 21,312,987 |

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 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 | | | | | \$ 12,972,594 | \$ 1,881,553 | \$ 14,854,147 |
| | Total | | | | - | \$ 12,972,594 | \$ 1,881,553 | \$ 14,854,147 |

Legislative Impact

Salary Increase - Non-Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 1 percent for all non-certified staff. 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 | | \$ 1,909,417 | \$ 651,570 | \$ 2,560,987 |
| | Total | - | \$ 1,909,417 | \$ 651,570 | \$ 2,560,987 |

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 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 | | \$ 1,352,720 | \$ 268,661 | \$ 1,621,381 |
| | Total | - | \$ 1,352,720 | \$ 268,661 | \$ 1,621,381 |

Legislative Impact

Local Education Agency (LEA) Financed Purchase of School Buses

Area **Transportation**

Description The North Carolina Department of Public Instruction (NCDPI) provides funding for the state school bus replacement program. NCDPI allots funds to replace vehicles based on age and mileage. LEAs must purchase the buses only from vendors selected by the State Board of Education and on terms approved by the State Board of Education.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State |
|-----------------------|----------|-------------------|
| LEA Purchase of Buses | | \$ 666,688 |
| Total | - | \$ 666,688 |

New Schools and School Changes

School-Based Administrators

| | |
|------------------------|---|
| Area | Schools |
| Description | Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas. |
| Funding Formula | <p>Principal Schools with at least 100 or more pupils in average daily membership or at least seven state-paid teachers or instructional support personnel receive 12 state-funded principal MOE.</p> <p>Assistant Principal (AP) The state will allot MOE for 2020-21 based on the projected student membership of 161,940. The estimated state allotment for APs in 2020-21 is 1,643 MOE (161,940 / 98.53), which is a decrease of eight MOE.</p> |

AP months will be allotted to schools based on the following formula:

| Day 10 Student Count | Traditional/Modified/ Single-Track | Multi-Track Year-Round |
|---------------------------|---------------------------------------|---------------------------|
| Elementary Schools | | |
| 0 - 899 | 11 MOE | 12 MOE |
| 900 + | 22 MOE | 23 MOE |
| Middle Schools | | |
| 0 - 599 | 11 MOE | 12 MOE |
| 600 - 749 | 22 MOE | 23 MOE |
| 750 + | 33 MOE | 34 MOE |
| High Schools | | |
| 0 - 2,400 | 46 MOE | |
| 2,400 + | 57 MOE | |

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

| | | | |
|-------------------------|--|------------------|---------------|
| Proposed Funding | New School/High School Allotments | Principal | AP |
| | South Lakes Elementary | 12 MOE | 11 MOE |
| | Green Level High (adding 11th grade) | | 11 MOE |
| | South Garner High (adding 12th grade) | | 11 MOE |
| | MOE Needed in 2020-21 | 12 MOE | 33 MOE |

Strategic Objective Learning & Teaching

| | | | | | |
|---------------------------|---------------------------------|--------------|------------------|-------------------|-------------------|
| Budget Adjustments | Description | MOE | State | Local | Total |
| | Principal - State MOE | 12.00 | \$ 103,385 | \$ 34,833 | \$ 138,218 |
| | Assistant Principal - State MOE | (8.00) | (59,492) | (12,398) | (71,890) |
| | Assistant Principal - Local MOE | 41.00 | | 362,201 | 362,201 |
| | Total | 45.00 | \$ 43,893 | \$ 384,636 | \$ 428,529 |

New Schools and School Changes

Clerical Support

| Area | Schools |
|---------------------|---|
| Description | <p>Funding for schools is determined by school level, calendar, and day 10 student membership.</p> <p>Elementary School (ES) Base Formula is 34 Months of Employment (MOE): 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 750 students and 10 MOE for schools exceeding 1,000 students. Multi-track year-round schools receive 12 MOE clerical assistant and are adjusted by 6 and 12 MOE.</p> <p>Middle School (MS) Base Formula is 58 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,100 students, 10 MOE for schools exceeding 1,300 students, and 15 MOE for schools exceeding 1,600 students. Multi-track year-round schools receive 12 MOE receptionist and clerical assistant MOE and are adjusted by 6, 12, and 18 MOE.</p> <p>High School (HS) Base Formula is 89 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 12 MOE registrar, 11 MOE secretary, 30 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,500 students, 10 MOE for schools exceeding 1,800 students, 15 MOE for schools exceeding 2,100 students, and 20 MOE for schools exceeding 2,400 students.</p> |
| Proposed Funding | Proposed funding includes the base MOE for South Lakes Elementary (34 MOE) opening in 2020-21. |
| Strategic Objective | Human Capital |
| Budget Adjustments | |

| Description | MOE | Local |
|--------------------|--------------|-------------------|
| Lead Secretary | 12.00 | \$ 48,870 |
| Data Manager | 12.00 | 46,569 |
| Clerical Assistant | 10.00 | 33,356 |
| Total | 34.00 | \$ 128,795 |

New Schools and School Changes

New Schools - Early Hires and Professional Learning

| | |
|--------------------|---|
| Area | Schools |
| Description | New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. Schools opening in 2020-21 will receive funding for staff development, and schools opening in 2021-22 will receive funding for early hires and task assignment. |

New Schools

| Opening in 2020-21 | Opening in 2021-22 |
|------------------------|--------------------|
| South Lakes Elementary | Willow Spring High |

The state will fund four early hire principal Months of Employment (MOE) for the new school opening in 2021-22.

Funding Formula

Allotments will be distributed based on the following chart:

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

* Carryover until September 30 of first year school is open

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

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|----------------------------|-------------|-------------|--------------------|--------------------|
| Willow Spring High | | | | |
| Principal - State MOE | 4.00 | \$ 39,131 | \$ 17,774 | \$ 56,905 |
| Principal - Local MOE | 2.00 | | 28,452 | 28,452 |
| Lead Secretary - Local MOE | 6.00 | | 24,435 | 24,435 |
| Data Manager - Local MOE | 6.00 | | 24,678 | 24,678 |
| Task Assignment | | | 42,000 | 42,000 |
| South Lakes Elementary | | | | |
| Staff Development | | | 10,000 | 10,000 |
| Remove Current Budget | (12.00) | (39,131) | (180,009) | (219,140) |
| Total | 6.00 | \$ - | \$ (32,670) | \$ (32,670) |

New Schools and School Changes

| Area Superintendent Non-Personnel Budgets | | | |
|---|---|-----|--------|
| Area | Chief of Schools | | |
| Description | Each area superintendent has a non-personnel operating budget of \$775 per school in their area. This request is to increase funding for the area for South Lakes Elementary. | | |
| Strategic Objective | Learning & Teaching | | |
| Budget Adjustments | | | |
| | Description | MOE | Local |
| | Non-Personnel Budgets | | \$ 775 |
| | Total | - | \$ 775 |

New Schools and School Changes

Academically or Intellectually Gifted (AIG) Teacher

| | |
|-----------------------------|---|
| Area | Academics |
| Description | <p>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.</p> |
| Funding Formula | <p>State Formula: Each Local Education Agency (LEA) receives \$1,350.66 per child for 4 percent of average daily membership regardless of the number of children identified as academically or intellectually gifted in the LEA. The initial state allotment for 2019-20 was \$8,721,398. The average Wake County Public School System (WCPSS) cost of a state AIG teacher MOE is \$7,119.20.</p> <p>The current AIG state budget fully maximizes the use of lapsed salaries to allocate additional AIG positions. The 2020-21 budget request is for local teacher MOE.</p> <p>WCPSS 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 | This request is for 10 MOE for an AIG teacher for the new school opening in 2020-21 (South Lakes Elementary). |
| Strategic Objectives | Learning & Teaching and Achievement |
| Budget Adjustments | |

| Description | MOE | Local |
|--------------|--------------|------------------|
| AIG Teacher | 10.00 | \$ 60,161 |
| Total | 10.00 | \$ 60,161 |

New Schools and School Changes

At-Risk Teacher

| | | | | | | | |
|--|---|------------------------------|--------|-----------------------------------|----------|--|--------------|
| Area | Academics | | | | | | |
| Description | <p>High School At-Risk teacher positions support effective implementation of work with students needing Tier II and Tier III supports.</p> <p>At-Risk allotments are based on a variety of academic data points including past testing history, proficiency of 9th graders when entering high school as measured by the 8th grade End-of-Grade (EOG). Current allotments tier support between 10-30 Months of Employment (MOE) depending on the level of need for the school.</p> | | | | | | |
| Proposed Funding | <p>This request is for 10 MOE for the 2020-21 school year for South Garner High School. Based on South Garner High School's level of need for Tier II and Tier III supports, additional MOE are needed. This provides the school with 30 total MOE to support all four grade levels.</p> <table> <tr> <td>2020-21 Projected MOE Needed</td><td>543.00</td></tr> <tr> <td>Less 2019-20 allotment to schools</td><td>(533.00)</td></tr> <tr> <td>Equals Additional MOE needed for 2020-21</td><td>10.00</td></tr> </table> | 2020-21 Projected MOE Needed | 543.00 | Less 2019-20 allotment to schools | (533.00) | Equals Additional MOE needed for 2020-21 | 10.00 |
| 2020-21 Projected MOE Needed | 543.00 | | | | | | |
| Less 2019-20 allotment to schools | (533.00) | | | | | | |
| Equals Additional MOE needed for 2020-21 | 10.00 | | | | | | |
| Strategic Objective | Learning & Teaching | | | | | | |

Budget Adjustments

| Description | MOE | State | Local | Total |
|-----------------|--------------|------------------|-----------------|------------------|
| At-Risk Teacher | 10.00 | \$ 51,829 | \$ 8,412 | \$ 60,241 |
| Total | 10.00 | \$ 51,829 | \$ 8,412 | \$ 60,241 |

New Schools and School Changes

High School Intervention Coordinator

Area

Academics

Description

High school intervention coordinators support teachers working with students needing Tier II and Tier III supports. Principals shall not assign direct teaching responsibilities to intervention coordinators. Intervention coordinators lead site-based intervention teams as outlined in the K-12 Intervention Supporting Document. Intervention coordinators collaborate with school administrators and other stakeholders to problem solve appropriate services in tracking progress of “At-Risk/At-Promise” students within the Multi-Tiered Systems of Support (MTSS) framework.

Coordinators shall case manage students to improve outcomes leading to on-time graduation aligned to Wake County’s 2020 Strategic Plan, indicating that 95 percent of its students will be ready for productive citizenship as well as higher education or a career.

These strategies include focusing on over-age 9th, 10th, and 11th graders, credit recovery opportunities and intentional scheduling to improve graduation rates.

High school intervention coordinators must have teacher certification and be paid on the appropriate teacher salary schedule.

Funding Formula

The base allotment is 5 Months of Employment (MOE) for each large high school and 2.5 MOE for small learning community high schools and Longview. Additional allotments may be assigned based upon graduation rates and reading performance data of rising 9th grade students (as determined by High School Programs and Intervention Services). All intervention positions are terminating at the end of the budget year.

Proposed Funding

This request is for 2.5 MOE for a high school intervention coordinator at South Garner High School, who is adding grade 12 in 2020-21. They are currently allocated 7.5 MOE, and 10 MOE is consistent with other schools with similar needs.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------------------|-------------|------------------|-----------------|------------------|
| Intervention Coordinator | 2.50 | \$ 12,957 | \$ 2,083 | \$ 15,040 |
| Total | 2.50 | \$ 12,957 | \$ 2,083 | \$ 15,040 |

New Schools and School Changes

Instructional Facilitator (K-8)

| Area | Academics | | | | | | | | | |
|----------------------------|---|-------------|-----|-------|----------------------------|------|-----------|-------|------|-----------|
| Description | <p>Instructional facilitators provide communication between the Elementary School Programs/ Middle School Programs and the school. They support the classroom teacher in implementing best instructional practices.</p> <p>Instructional facilitators also coordinate and conduct staff development. They report and are evaluated by the principal or school designee. Instructional facilitator Months of Employment (MOE) cannot be converted.</p> | | | | | | | | | |
| Funding Formula | The formula for allotting MOE to elementary and middle schools is 5 MOE for traditional, modified, and single-track year-round calendars and 6 MOE for multi-track year-round calendar schools. | | | | | | | | | |
| Proposed Funding | The request for 2020-21 is 5 MOE for South Lakes Elementary. | | | | | | | | | |
| Strategic Objectives | Learning & Teaching and Achievement | | | | | | | | | |
| Budget Adjustments | <table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Instructional Facilitators</td><td>5.00</td><td>\$ 30,080</td></tr><tr><td>Total</td><td>5.00</td><td>\$ 30,080</td></tr></table> | Description | MOE | Local | Instructional Facilitators | 5.00 | \$ 30,080 | Total | 5.00 | \$ 30,080 |
| Description | MOE | Local | | | | | | | | |
| Instructional Facilitators | 5.00 | \$ 30,080 | | | | | | | | |
| Total | 5.00 | \$ 30,080 | | | | | | | | |

New Schools and School Changes

Instrument Repair

| Area | Academics | | | | | | | | | |
|---------------------|--|-------------|-----|-------|-------------------|--|--------|-------|---|--------|
| Description | <p>Each year the Wake County Public School System allocates \$1,000 to each middle and high school to accommodate instrument repair and an additional \$750 for each school operating a strings program for repair of school-owned instruments.</p> <p>New school amounts are pro-rated based on the reduced initial capacity of the school. Additional funding will be requested in future years to bring both allocations to the standard baseline amount.</p> | | | | | | | | | |
| Proposed Funding | <p>The request is to increase the following schools to their full allocation based on being in year two of operation:</p> <ul style="list-style-type: none">• \$250 increase for Alston Ridge Middle• \$125 increase for Green Level High | | | | | | | | | |
| Strategic Objective | Learning & Teaching | | | | | | | | | |
| Budget Adjustments | <table><tr><th>Description</th><th>MOE</th><th>Local</th></tr><tr><td>Instrument Repair</td><td></td><td>\$ 375</td></tr><tr><td>Total</td><td>-</td><td>\$ 375</td></tr></table> | Description | MOE | Local | Instrument Repair | | \$ 375 | Total | - | \$ 375 |
| Description | MOE | Local | | | | | | | | |
| Instrument Repair | | \$ 375 | | | | | | | | |
| Total | - | \$ 375 | | | | | | | | |

New Schools and School Changes

Intervention Teacher (K-5)

Area

Academics

Description

For K-5, staff took the Beginning of Year (BOY) mClass composite (K-3) not-proficient percentage with the End of Year (EOY) End of Grade (EOG) (3-5) not-proficient percentage. By using these measures, the performance in all grades is being considered. The BOY mClass percentage is reflective of current (2019-20 school year) students. Staff averaged these two percentages and tiered the school to determine appropriate levels of support. Months of Employment (MOE) for new schools are based on performance averages for the four to five schools in closest proximity of the new schools.

- Tier 1: 0-34% not-proficient = 5/6 MOE
- Tier 2: 35-59% not-proficient = 10/12 MOE
- Tier 3: 60-100% not-proficient = 15 MOE

Proposed Funding

This request is for 10 MOE for South Lakes Elementary opening in 2020-21 based on the tiered system above.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|----------------------|--------------|------------------|-----------------|------------------|
| Intervention Teacher | 10.00 | \$ 51,829 | \$ 8,332 | \$ 60,161 |
| Total | 10.00 | \$ 51,829 | \$ 8,332 | \$ 60,161 |

New Schools and School Changes

Literacy Coach (K-2)

Area

Academics

Description

The focus of this position is to support classroom teachers' core literacy instruction (Tier I). All schools have at least a 50 percent literacy coach to support K-2 teachers. Some schools have a full-time literacy coach that will support 3-5 teachers the other 50 percent of the day. The purpose of the position will be to partner with the administrative team to provide guidance and support in building a collaborative school culture around the core literacy curriculum and the implementation of its components to ensure a high-quality instructional experience for all students. This position will concentrate on ensuring the core curriculum is implemented with fidelity in the core area of English Language Arts (ELA).

This position will provide job-embedded professional learning for K-2 teachers (50 percent position) and 3-5 teachers (100 percent position) in order to improve the quality of classroom instruction and instructional practices for all students resulting in increased student achievement and reduction in disproportionality of special education referrals of African American males. The goal of reducing disproportionality of African American males in special education services is the cornerstone of this position.

Proposed Funding

This request is for a half-time literacy coach for South Lakes Elementary opening in 2020-21.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|----------------------|-------------|-----------------|------------------|------------------|
| Literacy Coach (K-2) | | | | |
| Local MOE | 1.50 | \$ 9,024 | \$ | \$ 9,024 |
| Federal IDEA MOE | 2.80 | | 17,236 | 17,236 |
| Federal Title IV MOE | .70 | | 4,309 | 4,309 |
| Total | 5.00 | \$ 9,024 | \$ 21,545 | \$ 30,569 |

New Schools and School Changes

Program Enhancement Teachers (K-5)

Area

Academics

Description

Program enhancement allotments are designed to support the enhancement programs at elementary schools. Program enhancement teachers must be used to cover arts disciplines including art, music, and physical education and other supplemental classes as defined by the State Board of Education.

A standard base of 30 Months of Employment (MOE) are provided to each school. Schools with over 500 students in traditional and single-track year-round and schools with over 515 students in multi-track year-round will receive additional months at a 1:15 ratio.

Proposed Funding

The request for 2020-21 is for 30 MOE for South Lakes Elementary opening with an estimated 461 students.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local |
|------------------------------|--------------|-------------------|
| Program Enhancement Teachers | 30.00 | \$ 180,481 |
| Total | 30.00 | \$ 180,481 |

New Schools and School Changes

Special Education Teachers and Instructional Assistants - New School

Area Special Education

Description **Cross Categorical Resource (CCR) Services/Occupational Course of Study (OCS):**
According to the April 2019 child count for students with disabilities, the Wake County Public School System (WCPSS) has 20,517 K-12 students requiring special education and related services. The K-12 student membership projection for 2020-21 is 161,940. 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 2020-21 is 21,052.

Based on projected enrollment for the 2020-21 school year, WCPSS will need an additional two teachers and three instructional assistants to support the new elementary school opening.

Proposed Funding **CCR/OCS Months of Employment (MOE)**
• **Teachers - 20 MOE** (10 MOE x 2 teachers)
• **Instructional Assistants - 27.9 MOE** (9.3 MOE x 3 instructional assistants)

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|--------------------------|--------------|-----------------|-------------------|-------------------|
| Teachers | 20.00 | \$ | \$ 123,805 | \$ 123,805 |
| Instructional Assistants | 27.90 | | 91,421 | 91,421 |
| Laptops (one-time cost) | | 2,000 | | 2,000 |
| Total | 47.90 | \$ 2,000 | \$ 215,226 | \$ 217,226 |

New Schools and School Changes

School Psychologist

| | |
|----------------------------|--|
| Area | Student Services |
| Description | <p>The Wake County Public School System (WCPSS) bases calculations for school psychologist Months of Employment (MOE) on student membership in grades K-12.</p> <p>National Recommendation: The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500–700 students. All WCPSS psychologists work to implement the North Carolina Department of Public Instruction (NCDPI) Standards for School Psychology and NASP’s Model for Comprehensive and Integrated School Psychological Services in their daily practice. The current ratio in WCPSS is approximately one psychologist per 1,850 students.</p> <p>The majority ratio of school psychologist to schools is one psychologist to two schools. Our new job description, which includes comprehensive service delivery through a Multi-Tiered System of Support (MTSS) framework, supports the continuation and maintenance of this ratio.</p> |
| Proposed Funding | With the opening of one new school, we are requesting 5.5 MOE, to equate to one 50 percent 11-month position. When Willow Springs High opens in 2021-22, we will request the additional 5.5 MOE to total one full-time position. |
| Strategic Objective | Learning & Teaching |

Budget Adjustments

| Description | MOE | Local |
|------------------------|-------------|------------------|
| School Psychologist | 5.50 | \$ 46,188 |
| Laptop (one-time cost) | | 1,000 |
| Supplies and Materials | | 3,200 |
| Travel | | 600 |
| Total | 5.50 | \$ 50,988 |

New Schools and School Changes

School Social Worker

| Area | Student Services |
|---------------------|--|
| Description | <p>The Schools Social Work Association of America (SSWAA) recommends a maximum ratio of one Master of Social Work (MSW) level school social worker to 250 general education students (one Month of Employment (MOE) per 25 students) or one school social worker per building serving 250 students or fewer. The National Association of Social Workers also recommends a ratio of one school social worker to 250 general education students or (one MOE per 25 students).</p> |
| Funding Formula | <p>State Formula: One position per 218.55 students in Average Daily Membership (ADM). The Instructional Support Personnel - Certified state program 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 in order to close the achievement gap.</p> <p>Wake County Public School System (WCPSS) Formula: For 2019-20, the allotment is based on the SSW Acuity Model which looks at the below indicators:</p> <ul style="list-style-type: none"> • Attendance: Number of students with greater than 10 percent of days missed • Out-of-school suspensions: Number of students with one or more suspension • Points 3 Test Scores: Percentage of students that score below grade level • McKinney-Vento Students: Number of students experiencing transition • Language English Proficient: Number of students with limited English proficiency • Students with Disabilities: Number of students with Individual Education Plan (IEP)/504 Plans • Foster Care: Number of students living in Foster Care setting • Suicide and Self-Injury Screenings: Number of screenings • Child Protective Service (CPS) Calls: Number of reports to CPS • Threat Assessment Screenings: Number of screenings • Percentage of free and reduced students and relative risk points • Number of students enrolled in the school <p>Acuity Score Legend</p> <p>Acuity Level 1 (1-51 Relative Acuity Score) Social Work Services at least 1 day per week on a 10/11 month calendar</p> <p>Acuity Level 2 (52-64 Relative Acuity Score) Social Work Services up to 2 days per week on a 10/11 month calendar</p> <p>Acuity Level 3 (65-79 Relative Acuity Score) Social Work Services up to 2 days per week on a 10/11 month calendar</p> <p>Acuity Level 4 (80-100 Relative Acuity Score) Social Work Services up to 5 days per week on a 10/11 month calendar.</p> |
| Proposed Funding | <p>This request is based on the SSW Acuity Model with a minimum of a half-time social worker are every school and a full-time social worker at all acuity level 4 schools.</p> <p>Additional funds are needed to cover the costs of supplies and materials, travel, and cell phone.</p> |
| Strategic Objective | Learning & Teaching |

New Schools and School Changes

School Social Worker

Budget Adjustments

| Description | MOE | Local |
|------------------------|------|-----------|
| School Social Worker | 5.00 | \$ 37,734 |
| Laptop (one-time cost) | | 1,000 |
| Supplies and Materials | | 200 |
| Travel | | 1,250 |
| Cell Phone | | 180 |
| Total | 5.00 | \$ 40,364 |

New Schools and School Changes

Child Nutrition Services Positions for New School

Area Child Nutrition

Description This request is for 10 Months of Employment (MOE) for a cafeteria manager, 10 MOE for an assistant manager, and 10 MOE for a cashier/assistant at South Lakes Elementary.

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|-------------------|--------------|-------------------|
| Cafeteria Manager | 10.00 | \$ 35,190 |
| Assistant Manager | 10.00 | 33,756 |
| Cashier/Assistant | 10.00 | 33,255 |
| Total | 30.00 | \$ 102,201 |

New Schools and School Changes

Bus Drivers

Area **Transportation**

Description Seven drivers will be needed for the opening of South Lakes Elementary in 2020-21.

Calculation of base salary for a 10-month bus driver:

\$15 per hour x 7.5 hours x 180 days = \$20,250

Total base salary for seven bus drivers:

\$20,250 x 7 = \$141,750

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|-------------------------|--------------|-------------------|-----------------|-------------------|
| Bus Drivers - State MOE | 70.00 | \$ 229,514 | \$ 2,184 | \$ 231,698 |
| Total | 70.00 | \$ 229,514 | \$ 2,184 | \$ 231,698 |

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area

Maintenance and Operations

Description

This funding request shows additional costs based on the following new school and facility changes for 2020-21. The current formulas for square footage, ground acreage, utilities, and custodial are listed below. Custodial contract costs increase with opening new schools.

| New Schools and Facility Changes | Square Footage | Acreage |
|---|----------------|-----------|
| South Lakes Elementary (new school) | 121,736 | 20 |
| Conn Elementary (renovation complete) | 111,181 | 14 |
| Stough Elementary (renovation complete) | 102,838 | 14 |
| Neuse River Middle (formerly East Wake) (renovation complete) | 94,666 | 0 |
| | 430,421 | 48 |

Funding Formulas

- **Custodians:** 12 MOE per MS; Neuse River MS will receive 12 MOE in 2020-21 **(Total 12 MOE - \$38,638)**
- **Head Custodians:** 12 MOE per school; South Lakes ES, Conn ES, Stough ES, and Neuse River MS will receive 12 MOE each in 2020-21 **(Total 48 MOE - \$169,587)**
- **Custodial Contracted Services:** \$1.33/sq. foot less custodian position costs (\$430,421 sq. ft. x \$1.33 = \$572,460 less \$208,225 for custodian positions = \$364,235 **(Total - \$364,235)**
- **Utilities for Additional Square Footage:** \$1.41/sq. foot (electric: \$1.06, natural gas: \$0.15, water/sewer: \$0.14, LP/oil: \$0.01, solid waste: \$0.05) x 430,421 **(Total - \$606,894)**
- **Grounds Maintenance for New Acreage:** \$863/acre x 48 acres **(Total - \$41,424)**
- **Additional Square Footage Costs:** \$0.89/sq. foot x 430,421 sq. feet **(Total - \$383,075)**

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|---------------------------------|--------------|---------------------|--------------------|---------------------|
| Utilities | | \$ 666,894 | \$ (60,000) | \$ 606,894 |
| Custodial Contracted Services | | 364,235 | | 364,235 |
| Additional Square Footage | | 383,075 | | 383,075 |
| Head Custodians | 48.00 | 169,587 | | 169,587 |
| Custodians | 12.00 | 38,638 | | 38,638 |
| Grounds Maintenance for Acreage | | 41,424 | | 41,424 |
| Total | 60.00 | \$ 1,663,853 | \$ (60,000) | \$ 1,603,853 |

New Schools and School Changes

Property Insurance for New School

Area Administrative Services

Description Risk Management manages risk of loss for Wake County Board of Education resources utilizing past loss experiences, exposure, and market conditions for employees, students, and real and personal property for numerous locations in the largest school district within North Carolina.

There will be new and renovated schools coming online. Projected student population in 2020-21 is 161,940.

The property insurance budget increases due to additional property, increased values, and market property rates.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------|-----|-----------|
| Property Insurance | | \$ 25,000 |
| Total | - | \$ 25,000 |

New Schools and School Changes

Extra Duty

Area

Human Resources

Description

This request is to increase the extra duty budget to accommodate South Lakes Elementary opening in 2020-21. The proposed increase is based on the estimate of positions for a school at the beginning of the extra duty stipend scale.

Reasons for the increase:

1. Full implementation of the revised extra duty pay scale
2. Increased utilization of extra duty positions, as well as filling more positions with Wake County Public School System employees
3. Estimated stipend in the 5-14 years of experience (most elementary school leaders are not new to this leadership position)
4. Reflecting known elementary allotted extra duty positions
 - a. Grade/Department chairs (5-7 depending on average daily membership)
 - b. Mentor Coordinator
 - c. Student Support Team (4-6 members)
 - d. Testing Coordinator

Strategic Objectives

Learning & Teaching and Human Capital

Budget Adjustments

| Description | MOE | Local |
|-----------------|----------|------------------|
| Extra Duty | | \$ 39,973 |
| Social Security | | 3,058 |
| Retirement | | 8,570 |
| Total | - | \$ 51,601 |

New Schools and School Changes

School Library Media Coordinator

Area Technology

Description Schools require a school library media coordinator to run the media program.

State Months of Employment (MOE) in the Instructional Support Personnel - Certified program 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.

Funding Formula **State Formula:** One position per 218.55 in Average Daily Membership (ADM).

Wake County Public School System Formula:

Elementary and Middle Schools:

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

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

High Schools:

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

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

Proposed Funding Add 10 MOE for a school library media coordinator to cover a full-time position at South Lakes Elementary.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|----------------------------------|--------------|------------------|
| School Library Media Coordinator | 10.00 | \$ 77,396 |
| Total | 10.00 | \$ 77,396 |

New Schools and School Changes

Voice and Wide Area Network (WAN) Services for New Site

| | |
|--------------------|--|
| Area | Technology |
| Description | <p>VOIP phone services and fiber circuit for network and Internet access will be required at South Lakes Elementary in 2020-21.</p> <p>Phone Handset Purchase (one-time, non-recurring):</p> <ul style="list-style-type: none"> \$3,174 – purchase handsets for elementary school (typical allotment of 30 handsets) <p>Phone Services:</p> <ul style="list-style-type: none"> \$1,650 – one-time, non-recurring costs for hosted VOIP services at new elementary site (30 lines x \$55 per line) \$2,934 annual recurring cost for hosted VOIP services at elementary site (30 lines x \$8.15 per line x 12 months) <p>Fiber Connections to WAN:</p> <ul style="list-style-type: none"> \$500 – one-time, non-recurring construction cost per site \$5,460 annual recurring cost for one GB circuit to each new elementary site (\$455 per month x 12 months) |

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|-------------------------------------|----------|------------------|
| Telephone Equipment (one-time cost) | | \$ 3,174 |
| Telephone (VOIP) Services | | |
| Recurring Cost | | 2,934 |
| One-Time Cost | | 1,650 |
| WAN Services | | |
| Recurring Cost | | 5,460 |
| One-Time Cost | | 500 |
| Total | - | \$ 13,718 |

Instructional 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 Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.

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

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

Funding Formula

=Sum(Kindergarten/21/3*2 + Grade 1/21/2 + Grade 2/21/2 + Grade 3/21/3)*9.3

2020-21 Projected K-3 student membership: 47,517

=Sum(11,809/21/3*2 + 11,927/21/2 + 11,774/21/2 + 12,007/21/3)*9.3

Based on the funding formula, there is an increase of 18.60 MOE.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------------------------------|--------------|------------------|---------------|------------------|
| Instructional Assistants - State MOE | 18.60 | \$ 62,396 | \$ 624 | \$ 63,020 |
| Total | 18.60 | \$ 62,396 | \$ 624 | \$ 63,020 |

Growth

Instructional Supplies

| Area | Schools |
|------------------------|--|
| Description | Continue with current funding with an increase for student growth. Projected Average Daily Membership (ADM) is 161,940. 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: \$34.88 per Day 10 Student Membership</p> <p>Total Formula: \$65.00 per Day 10 Student Membership</p> <p>Allotments for alternative schools are based on student membership capacity rather than day 10 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.</p> |

Alternative Schools

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

| | | |
|-------------------------|---|----------------------|
| Proposed Funding | State Allotment | |
| | \$30.12 per K-12 ADM (161,940*\$30.12) | \$ 4,877,633 |
| | \$2.69 per ADM in grades 8 and 9 for PSAT Testing (27,370*\$2.69) | 73,625 |
| | Total State Allotment | \$ 4,951,258 |
| | Local Allotment | |
| | \$34.88 per K-12 ADM (161,940*\$34.88) | \$ 5,648,467 |
| | Alternative Schools (806*\$65.00) | 52,390 |
| | Crossroads FLEX | 28,000 |
| | New School Opening (461*\$32.50) | (14,982) |
| | Total Local Allotment | \$ 5,713,875 |
| | 2020-21 Total Allotment | \$ 10,665,133 |

| | State | Local | Total |
|-----------------------------|-----------------|--------------------|--------------------|
| Projected 2020-21 Allotment | \$ 4,951,258 | \$ 5,713,875 | \$ 10,665,133 |
| Less 2019-20 Allotment | \$ 4,951,454 | \$ 5,726,241 | \$ 10,677,695 |
| Decrease for 2020-21 | \$ (196) | \$ (12,366) | \$ (12,562) |

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|------------------------|----------|-----------------|--------------------|--------------------|
| Instructional Supplies | | \$ (196) | \$ (12,366) | \$ (12,562) |
| Total | - | \$ (196) | \$ (12,366) | \$ (12,562) |

Career Technical Education (CTE) - Months of Employment

| | | | | | | | | | |
|--|---|--|----------|-----------------------------------|------------|---|---------|-------------------------------------|---------------------|
| Area | Academics | | | | | | | | |
| Description | State CTE Months of Employment (MOE) are used for employing personnel in a local school administrative unit to provide instructional services in grades 6-12 for CTE programs identified as: Agriculture, Business Finance and Information Technology, Career Development, Family and Consumer Sciences, Health Sciences, Marketing and Entrepreneurship, Technology Engineering and Design, Trade and Industrial Education, Career Development Coordination, Instructional Management, and Special Populations Coordination. Local school administrative units must develop a local plan for CTE which meets the vocational needs of students. The North Carolina Department of Public Instruction (NCDPI) must approve the plan. Personnel employed through MOE must be licensed in the CTE area in which they are teaching and/or assigned. Currently employed, tenured staff must be placed before new staff is hired. | | | | | | | | |
| Funding Formula | <p>State Formula: NCDPI allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in grades 8-12, which averages to a ratio of 1:9.033. 2020-21 enrollment in grades 8-12 is projected at 64,368 ($64,368 / 9.033 + \text{base } 50 \text{ MOE} = 7,176$). NCDPI allows transfers of CTE MOE to non-CTE budget codes up to the amount of increase in allotment.</p> <p>Wake County Public School System Formula: MOE are allotted to schools based on school enrollment, CTE course enrollment, and the feasibility to accommodate new programs.</p> | | | | | | | | |
| Proposed Funding | <p>This year's request includes funding two additional central services positions to meet the growing number of schools and provide better support to teachers/staff. One position would work with Career Development allowing more support for growing career academies and growing emphasis on work-based learning. The second position would serve as instructional support. With only two senior administrators, additional support is needed to plan Professional Learning Teams (PLTs) and work with schools on high quality programming and instruction.</p> <table> <tr> <td>Projected State CTE Base MOE for 2020-21</td><td>7,176.00</td></tr> <tr> <td>Less 2019-20 allotment to schools</td><td>(7,052.00)</td></tr> <tr> <td>Less 2019-20 central services positions</td><td>(84.00)</td></tr> <tr> <td>Available State CTE MOE for 2020-21</td><td><u><u>40.00</u></u></td></tr> </table> <p>Additional teacher positions (69 MOE) for school growth: 5 MOE to East Wake HS Career Academy Career Development Coordinator (CACDC) (new career academy), Rolesville HS CACDC (new career academy), and Fuquay Varina HS (CTE demand and academy support) - 15 MOE total 10 MOE to Green Level HS (adding grade) 20 MOE to South Garner HS (adding grade and high CTE demand) 24 MOE to Central Services for teacher and career development support</p> <p>Redistribution of 30 MOE for schools with declining ADM: 10 MOE each from Knightdale HS, Southeast Raleigh HS, Garner HS 1 MOE ABC Transfer to CTE - Program Support Funds</p> | Projected State CTE Base MOE for 2020-21 | 7,176.00 | Less 2019-20 allotment to schools | (7,052.00) | Less 2019-20 central services positions | (84.00) | Available State CTE MOE for 2020-21 | <u><u>40.00</u></u> |
| Projected State CTE Base MOE for 2020-21 | 7,176.00 | | | | | | | | |
| Less 2019-20 allotment to schools | (7,052.00) | | | | | | | | |
| Less 2019-20 central services positions | (84.00) | | | | | | | | |
| Available State CTE MOE for 2020-21 | <u><u>40.00</u></u> | | | | | | | | |
| Strategic Objectives | Learning & Teaching and Achievement | | | | | | | | |

Budget Adjustments

| Description | MOE | State | Local | Total |
|---------------|--------------|-------------------|------------------|-------------------|
| CTE State MOE | 40.00 | \$ 207,314 | \$ 33,327 | \$ 240,641 |
| Total | 40.00 | \$ 207,314 | \$ 33,327 | \$ 240,641 |

Career Technical Education (CTE) - Program Support Funds

Area

Academics

Description

The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting Local Education Agencies (LEAs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156). These funds are to not supplant but are allocated in addition to regular instructional supplies which schools allocate to all teachers. For example, if all teachers are provided classroom supplies such as file folders for student records, or purchasing ink pens and staples for teacher use, or are allocated a set amount of copies/copy paper, LEAs should not expect for the CTE teacher to use the CTE instructional supply dollars for such purchases. This expectation would violate the supplant rule. Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the LEA receiving the allotment. Also, funding is contingent annually on available funding from the state.

Funding Formula

State Formula: CTE Program Support revenues are anticipated to increase slightly from funding in 2019-20. Student enrollments in grades 8-12 is projected at 64,368 ($64,368 \times \$33.96 + \$10,000 = \$2,195,937$). The initial allotment for 2019-20 was \$2,169,500.

Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.

Calculations

| Description | 2019-20 | 2020-21 | Difference |
|------------------------------|---------------------|---------------------|---------------------|
| Initial Allotment | \$ 2,169,500 | \$ 2,195,937 | \$ 26,437 |
| Transfer from Lapsed CTE MOE | 348,524 | - | (348,524) |
| ADM Adjustment | 3,023 | 3,023 | - |
| Charter School Reduction | (9,104) | (9,104) | - |
| Restart Transfer | (42,379) | (42,379) | - |
| CTE Credentials | 51,157 | 51,157 | - |
| | \$ 2,520,721 | \$ 2,198,634 | \$ (322,087) |

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State |
|--|----------|---------------------|
| Substitute - Staff Development Absence | | \$ 76,915 |
| Driver Overtime | | (3,936) |
| Social Security | | 5,873 |
| Retirement | | 2,774 |
| Hospital | | 5,679 |
| Contracted Services | | (60,105) |
| Workshop Expenses | | 45,689 |
| Field Trips | | (268,680) |
| Tuition Reimbursements | | (123,848) |
| Supplies and Materials | | 88,192 |
| Computer Software and Supplies | | (82,640) |
| Computer Equipment - Inventoried | | (8,000) |
| Total | - | \$ (322,087) |

Driver Education State Funding

Area

Academics

Description

The North Carolina Division of Motor Vehicles (NCDMV) requires 30 hours of classroom instruction and six hours of Behind the Wheel training. The average time to complete the Driver Education class from registration through the classroom and driving phases is four months. Students wanting their permits by age 15 must register on or before the age of 14 years and 8 months. Students with extracurricular activities or jobs may take longer due to conflicts with scheduling Driver Education.

Driver Education is available for all Wake County resident students between 14-1/2 and 18, including public school, private school, charter school, and licensed home school students.

The state allotment is currently \$198.40 per student. The state level of funding is anticipated to remain at \$198.40 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).

We expect an increase in the overall allocation for Wake County due to an ADM increase. The current funding is \$198.40 per 9th grade ADM (16,155) including private, charter, federal, and home schools. Based on an increase in 9th Grade ADM (14,068 to 14,409 public school students) and the 2,026 private, charter, federal, and home school students, we estimate funding to be 16,435 students x \$198.40 = \$3,260,704.

State Funding

| | |
|-----------------------------------|------------------|
| Projected 2020-21 Budget: | \$ 3,260,704 |
| Less 2019-20 Budget | 3,205,326 |
| 2020-21 Projected Increase | \$ 55,378 |

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State |
|---------------------|----------|------------------|
| Contracted Services | | \$ 54,593 |
| Retirement | | 444 |
| Hospitalization | | 341 |
| Total | - | \$ 55,378 |

Limited English Proficiency (LEP) Teachers

Area

Academics

Description

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

The ratio of English as a Second Language (ESL) teacher to EL student is 1:78, though school allotments are based upon increments of 5 or 6 Months of Employment (MOE) when possible, resulting in the ratio of ESL teacher to EL student as high as 1:110. The recent October 1, 2019, EL headcount shows an increase of 500 ELs, representing 9.2 percent of the projected student population. Increased need for ESL teachers is due to increasing numbers of EL students, increased overall percentage of EL students of school populations, and new schools opening every year. In order to ensure a 1:70 average ratio, the number of MOE must increase from 1,974 to 2,038.

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: salary of instructional assistant + EL count (an average of the current headcount and the previous two years, with the current year factored in twice) + EL concentration (percent Average Daily Membership (ADM) in current year). Local Education Agency (LEA) funding for 2019-20 included a base of an instructional assistant salary (\$36,292); with a remainder of LEA allotment based on 50 percent of the number of funded EL students (\$422.24) and 50 percent of an LEA's concentration of EL students (\$4,138.16). Funding factors change every year based on the total funds available and the total statewide county of EL students.

Based on the projected state increase in funding for 2020-21, an additional 64 MOE will be added. This will reduce the 1:78 teacher to student ratio to 1:73.

| State Funding | MOE | Amount |
|-------------------------------------|--------------|-------------------|
| LEP Projected 2020-21 Budget (1:73) | 2,038.00 | \$ 10,600,000 |
| Less LEP 2019-20 Budget (1:78) | 1,974.00 | 10,266,002 |
| 2020-21 Projected Increase | 64.00 | \$ 333,998 |

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|-------------------------|--------------|-------------------|------------------|-------------------|
| LEP Teacher - State MOE | 64.00 | \$ 331,703 | \$ 53,324 | \$ 385,027 |
| Supplies | | 2,295 | | 2,295 |
| Total | 64.00 | \$ 333,998 | \$ 53,324 | \$ 387,322 |

Textbooks State Funds

Area

Academics

Description

The Wake County Public School System receives \$32.26 per average daily membership in grades K-12 from the state for the 2019-20 school year.

2019-20 State Textbook Funds

| | |
|--|---------------------|
| Current year adjusted state allocation | \$ 5,225,603 |
| Actual carryover textbook funds | 2,958,282 |
| Recycle check revenue | 4,381 |
| 2019-20 State Textbook Budget | \$ 8,188,266 |

2020-21 Budget (based on estimated student count)

| | |
|--|---------------------|
| 161,940 students * \$32.26 | \$ 5,224,184 |
| Plus estimated carryover budget | 2,863,426 |
| 2020-21 Estimated State Textbook Budget | \$ 8,087,610 |

| | |
|---|---------------------|
| 2020-21 Decrease in state textbook revenue | \$ (100,656) |
|---|---------------------|

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State |
|----------------|----------|---------------------|
| Textbook Funds | | \$ (100,656) |
| Total | - | \$ (100,656) |

Title I - Coordinating Teacher

Area

Academics

Description

This position is requested to continue current levels of program supports provided to Title I funded schools. In 2018-19, there were 52 Title I funded schools. This number grew to 61 Title I funded schools in 2019-20, due to the lowering of the eligibility threshold for secondary schools.

In anticipation of continued growth in the number of Title I funded schools, based on historical data, increasing the number of Title I funded schools for the 2020-21 school year will create the need to add an additional coordinating teacher Title I position.

Currently, each coordinating teacher in Title I supports 12 to 13 Title I funded schools. In order to serve our most vulnerable schools most effectively, it will not be beneficial to increase the number of schools further, therefore, needing an additional position to maintain the quality of supports that are currently in place.

Current Coordinating Teacher - Title I Months of Employment (MOE): 96

Projected MOE needed: 12

Total MOE needed for 2020-21: 108

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Federal |
|----------------------|--------------|------------------|
| Coordinating Teacher | 12.00 | \$ 70,948 |
| Total | 12.00 | \$ 70,948 |

Preschool Teachers and Instructional Assistants

Area

Student Services

Description

According to the April Child Count data, the number of preschool students with disabilities increased by 8 percent (148 students) from 2016 to 2017. Preschool students with disabilities increased by 2.75 percent (55 students) from 2017 to 2018 and by 3.69 percent (76 students) from 2018 to 2019. During the 2019-20 school year, referrals for preschool special education have increased by 12 percent, demonstrating a likely upward trend in eligible preschool students. A minimum of a 2.75 percent increase in preschool students with disabilities is expected on April Child Count 2020.

Blended Classrooms

Based on state and federal Indicator 6, the number of preschool students with disabilities served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System (WCPSS) has not met the new state target at 37.6 percent. Currently, 33 percent of the preschool students with disabilities are served in RECP. Three new blended classrooms are proposed to provide the least restrictive setting for the growth in students with disabilities. The increase in classrooms will serve 18 students with disabilities and 27 students funded by Title I.

- **Teachers (Title I) - 15.00 Months of Employment (MOE)** (3 classrooms x 5.00 MOE)
- **Teachers (Medicaid) - 15.00 MOE** (3 classrooms x 5.00 MOE)

Two instructional assistants are assigned to each classroom, one at 4.65 MOE (funded by Medicaid) and one at 9.30 MOE (9.30 MOE funded by Medicaid and 4.65 MOE funded by Title I)

- **Instructional Assistants (Title I) - 13.95 MOE** (3 classrooms x 4.65 MOE)
- **Instructional Assistants (Medicaid) - 27.90 MOE** (3 classrooms x 9.30 MOE)

Title I/NC Pre-K Classrooms

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.

For the 2019-20 school year, 44 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. These results indicate a need for additional opportunities for young children in targeted areas.

In order to address the need, split funding an additional classroom using Pre-K Title I (50 percent) and NC Pre-K (50 percent) funds would allow us to serve an additional 18 children. Due to licensure issues and behavioral needs, additional instructional assistants are also needed.

- **Teacher (Title I) - 5.00 MOE**
- **Teacher (NC Pre-K) - 5.00 MOE**
- **Instructional Assistant (Title I) - 4.65 MOE**
- **Instructional Assistants (NC Pre-K) - 23.25 MOE** (1 classroom x 4.65 MOE) + 18.60 (2 special instructional assistants)

Preschool Teachers and Instructional Assistants

Description

Itinerant Teacher

In order to offer a continuum of services and ensure a Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE), preschool students with disabilities are provided specially designed instruction in community settings. A special education itinerant teacher can serve 12 students in child-care centers, private preschools, and homes. The number of students served itinerantly increased by 12 percent during the 2018-2019 school year. By the end of the school year, 437 students received itinerant services in 900 sessions per week. At least 12 more students will require specialized services in community settings with the addition of one itinerant preschool teacher.

- **Itinerant Teacher (Medicaid) - 10.00 Months of Employment (MOE)**

Proposed Funding

- **Total Teachers - 50.00 MOE** (25.00 Medicaid + 20.00 Title I + 5.00 NC Pre-K)
- **Total Instructional Assistants - 69.75 MOE** (27.90 Medicaid + 18.60 Title I + 23.25 NC Pre-K)

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|--------------------------|---------------|-------------------|-------------------|-------------------|
| Teachers | | | | |
| Federal MOE - Medicaid | 25.00 | \$ | \$ 151,622 | \$ 151,622 |
| Federal MOE - Title I | 20.00 | | 123,112 | 123,112 |
| Local MOE - NC Pre-K | 5.00 | 30,154 | | 30,154 |
| Instructional Assistants | | | | |
| Federal MOE - Medicaid | 27.90 | | 89,568 | 89,568 |
| Federal MOE - Title I | 18.60 | | 60,947 | 60,947 |
| Local MOE - NC Pre-K | 23.25 | 74,641 | | 74,641 |
| Total | 119.75 | \$ 104,795 | \$ 425,249 | \$ 530,044 |

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 (Instructional Support Personnel - Certified) 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 2019-20, schools received allotments based on the below ratios. The current formula will be applied to 2020-21.

Elementary Schools (current ratio 1:559):

| Traditional/Modified Calendar | | Year-Round Calendar* | |
|-------------------------------|-----|----------------------|-----|
| Number of Students | MOE | Number of Students | MOE |
| 0 - 650 | 10 | 0 - 765 | 12 |
| 651 - 1,000 | 15 | 766 - 1,175 | 17 |
| Over 1,000 | 20 | Over 1,175 | 22 |

Middle Schools (current ratio 1:353):

| Traditional/Modified Calendar | | Year-Round Calendar* | |
|-------------------------------|-----|----------------------|-----|
| Number of Students | MOE | Number of Students | MOE |
| 1 - 425 | 10 | 0 - 500 | 12 |
| 426 - 775 | 20 | 501 - 910 | 22 |
| 776 - 1,225 | 30 | 911 - 1,440 | 34 |
| 1,226 - 1,550 | 40 | 1,441 - 1,820 | 42 |
| Over 1,550 | 50 | Over 1,820 | 52 |

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

High Schools (current ratio 1:384):

| Number of Students | MOE |
|----------------------------|--|
| 1 - 2,250 | 10 per grade level 12 additional MOE for Dean of Student Services |
| 2,251 - 2,650 | 10 additional MOE |
| 2,651 - 3,050 | 10 additional MOE |
| Off Site 9th Grade Centers | 12 additional MOE |

Growth

School Counselors

Proposed Funding

Elementary Schools

The 2019-20 base for elementary K-5 counselors is 1,429 Months of Employment (MOE). The projected 2020-21 student enrollment for elementary grades K-5 is $(72,186/559 = 129.13 \text{ positions}) = 129.13 * 11 \text{ (average number of MOE)} = 1,420 - 1,429 = \textbf{(9) growth MOE}$

Middle Schools

The 2019-20 base for middle school 6-8 counselors is 1,188 MOE. The projected 2020-21 student enrollment for middle school grades 6-8 is $(38,347/353 = 108.63 \text{ positions}) = 108.63 * 11 \text{ (average number of MOE)} = 1,195 - 1,188 = \textbf{7 growth MOE}$

High Schools

The 2019-20 base for high school 9-12 counselors is 1,460 MOE. The projected 2020-21 student enrollment for high school grades 9-12 is $(51,407/384 = 133.87 \text{ positions}) = 133.87 * 11 \text{ (average number of MOE)} = 1,473 - 1,460 = \textbf{13 growth MOE}$

Total needed to maintain current formula = 11 growth MOE

Please note that use of the current funding formula and the growth request for 2020-21 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 | Local |
|-------------------|--------------|------------------|
| School Counselors | 11.00 | \$ 83,015 |
| Total | 11.00 | \$ 83,015 |

Customer Service Team Leaders

Area **Transportation**

Description Add two customer service team leader positions to continue to meet the needs of the customer service group as the district experiences substantial growth.

Currently, the senior administrator is directly responsible for managing 20 customer service representatives, which involves, but is not limited to, managing the customer service representatives' productivity, accuracy, timeliness of responses via Cherwell, and training. The additional customer service team leader positions will report directly to the senior administrator and will also assume supervisory responsibilities of the current customer services representatives in addition to three that are being requested for three new district offices that are currently set to open in late 2019-20.

Additionally, customer service team leaders will also be responsible for reviewing joint custody transportation requests as well as monitoring customer service concerns that are sent from various communication channels (i.e. Twitter, Facebook, Wake County Public School System communications, etc.). Customer service team leaders will also assist with reporting efficiencies, response rates, and feedback for customer service concerns.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|-------------------------------|--------------|-------------------|-----------------|-------------------|
| Customer Service Team Leaders | 24.00 | \$ 132,457 | \$ 624 | \$ 133,081 |
| Computers (one-time cost) | | | 2,000 | 2,000 |
| Total | 24.00 | \$ 132,457 | \$ 2,624 | \$ 135,081 |

Transportation District Offices

Area

Transportation

Description

This request is to add a 22nd and 23rd transportation district. Currently, we have 21 district offices. The new districts will be located at Willow Springs High and Heritage High School. One transportation operations manager, one business processing technician, one customer service representative, and two transportation team leaders are staffed in each district.

Willow Springs (hiring to take place in spring 2021): The Willow Springs district office will be staffed with an operations manager, two bus operations team leaders, one business processing technician, and one customer service representative. Hiring for these positions will need to take place during spring 2021 in anticipation of the district opening in fall 2021. A vehicle will also need to be purchased and assigned to the new Willow Springs district. Costs associated with vehicle purchase are estimated at \$20,000.

Heritage (hiring to take place in fall 2020): Due to approximately 25 buses being parked at Heritage High School, we are requesting two bus operations team leaders to manage operations out of the Heritage district at this time.

Routing Specialist (hiring to take place in fall 2020): Currently, we have a total of 10 routing specialist positions that service the needs of 21 districts; one routing specialist position is dedicated to two districts. As such, an additional routing specialist position will also need to be created to support the two new district openings. The routing specialist position will be centrally located.

The request for the positions for the Willow Springs district office in 2020-21 is for a half year salary. Remaining funding (half year salary + benefits) for the Willow Springs district will be requested during the budget development cycle for 2021-22.

| Multi-Year Phase-In Costs | | | | | | |
|---------------------------|--------------|------------------|--------------|------------------|--------------|------------------|
| | State | | Local | | Total | |
| | MOE | Cost | MOE | Cost | MOE | Cost |
| Proposed | | | | | | |
| 2020-21 | 42.00 | \$228,187 | 24.00 | \$162,251 | 66.00 | \$390,438 |
| 2021-22 | 18.00 | \$97,745 | 12.00 | \$50,317 | 30.00 | \$148,062 |
| Total | 60.00 | \$325,932 | 36.00 | \$212,568 | 96.00 | \$538,500 |

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|--|--------------|-------------------|-------------------|-------------------|
| Operations Manager - State MOE | 6.00 | \$ 42,068 | \$ 156 | \$ 42,224 |
| Operations Team Leaders - State MOE | 36.00 | 186,119 | 936 | 187,055 |
| Routing Specialist | 12.00 | | 78,923 | 78,923 |
| Business Processing Technician | 6.00 | | 27,174 | 27,174 |
| Customer Service Representative | 6.00 | | 23,962 | 23,962 |
| Vehicle and Vehicle Tags (one-time cost) | | | 20,600 | 20,600 |
| Mobile Communication Cost (five) | | | 2,500 | 2,500 |
| Computers (one-time cost) | | | 8,000 | 8,000 |
| Total | 66.00 | \$ 228,187 | \$ 162,251 | \$ 390,438 |

Special Education Services

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. The number of hearing-impaired students currently identified with hearing loss and followed by audiology is 635. In addition to caseload management, audiologists perform additional diagnostic and technical responsibilities:

- Audiologists performed 2,466 hearing screenings and evaluations in 2018-19
- Audiologists train and supervise 386 hearing screening designees across the district
- Audiologists calibrated 208 portable audiometers in 2018-19 that are in use in schools across the district

Proposed Funding

Projected K-12 enrollment for 2020-21 is 161,940. Projected students requiring special services is 21,052 based on 13 percent of 161,940. Average annual caseload growth is 3.5 percent resulting in a projected 2020-21 caseload of 736.

Based on this projected growth and NCDPI guidelines, the Wake County Public School System (WCPSS) requires a total of 195 Months of Employment (MOE).

| | |
|---|--------|
| Audiologists needed for general population students (161,940 students/25,000) | 6.47 |
| Audiologists needed for students identified with hearing loss (736 students/75) | 9.81 |
| Total audiologists needed in 2020-21 (6.47 + 9.81) | 16.28 |
| Total MOE needed (16.28 audiologists * 12.00 MOE) | 195.36 |
| Additional MOE needed for 2020-21 rounded (195.36 - 178.92 existing MOE) | 16.50 |

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|------------------------|-------|------------|-----------|------------|
| Audiologists State MOE | 16.50 | \$ 112,057 | \$ 16,711 | \$ 128,768 |
| Total | 16.50 | \$ 112,057 | \$ 16,711 | \$ 128,768 |

Special Education Services

Special Education Teachers and Instructional Assistants

| | |
|-------------------------|--|
| Area | Special Education |
| Description | <p>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 instructional 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 \$4,307.37.</p> <p>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, mental health, 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 instructional assistants for each special education regional classroom starting with one instructional assistant, and additional instructional assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance.</p> <p>Over the past three years, in addition to the currently enrolled students, WCPSS enrolled and/or identified 151 additional students in the 2016-17 school year, 150 additional students in the 2017-18 school year, and 164 additional students in the 2018-19 school year to be served in regional programs. As of July 1, 2019, WCPSS has enrolled and/or identified 97 students with disabilities whose IEPs require placement in a regional program. In addition to the students newly enrolled to WCPSS requiring a special education regional program as referenced above, 292 students transitioning from pre-K to kindergarten required placement in a regional program for the 2019-20 school year.</p> <p>In October 2019, Special Education Services (SES) submitted 33 waiver requests to NCDPI for the 2019-20 school year for regional program classrooms that exceeded the required teacher caseload or required additional instructional assistants due to the severity of the students' disabilities.</p> |
| Proposed Funding | <p>Based on the trend data for the last three school years, the projected number of newly enrolled students requiring placement in a regional program is 97. In addition, the projected number of pre-K to kindergarten students requiring a special education regional program is 311. WCPSS currently has 346 regional programs. To accommodate growth and students transitioning from pre-K to kindergarten, WCPSS would need to open 33 new regional programs; however, SES is only requesting 24 new classrooms for 2020-21 which would require an additional 24 teachers and 48 instructional assistants to support students with disabilities in regional programs.</p> <p>Regional Programs Months of Employment (MOE)</p> <ul style="list-style-type: none">• Teachers - 240.0 MOE (10.0 MOE x 24 teachers)• Instructional Assistants - 446.4 MOE (9.3 MOE x 48 instructional assistants) |

Special Education Services

Special Education Teachers and Instructional Assistants

Proposed Funding 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 instructional assistants to support safety for the students and/or others. Currently, 295 students with disabilities require additional adult support which is an estimated 2 percent of the total identified special education students. Based on projected numbers for growth for the 2020-21 school year, SES is projecting the addition of eight special assignment instructional assistants.

Special Assignment Instructional Assistant Months of Employment (MOE)

- **Instructional Assistants - 74.4 MOE** (9.3 MOE x 8 instructional assistants)

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Federal | Total |
|--------------------------|---------------|---------------------|-------------------|---------------------|---------------------|
| Instructional Assistants | | | | | |
| Federal MOE | 446.40 | \$ | \$ | \$ 1,462,725 | \$ 1,462,725 |
| Local MOE | 74.40 | | 238,339 | | 238,339 |
| Teachers | | | | | |
| State MOE | 240.00 | 1,243,884 | 208,094 | | 1,451,978 |
| Laptops (one-time cost) | | | 24,000 | | 24,000 |
| Total | 760.80 | \$ 1,243,884 | \$ 470,433 | \$ 1,462,725 | \$ 3,177,042 |

Special Education Services

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 the following:

- Documentation of services for Medicaid reimbursement
- Collaboration with families, other service providers, and care providers
- Case management for students who are SI primary
- Evaluation of students who are in the special education referral process and reevaluation process
- Planning, designing, and implementation of interventions for students who require MTSS support

Thirteen percent of students enrolled in WCPSS receive special education services, and 37 percent of special education students receive SLP services at school sites. Enrollment is expected to increase by 23,000 students by 2024-25. That is an increase of approximately 4,600 students per year. With the projected growth to be approximately 161,940 for the 2020-21 school year, additional Months of Employment (MOE) are needed in order to serve the SLP needs of students based at schools.

Currently, there are 7,497 students who receive SLP services at schools. With the projected growth estimates, there will be approximately 7,789 students who will receive SLP services over the course of the 2020-21 school year at school sites. Currently, there are 1,423.6 MOE that are allotted to serve students with SLP needs at school sites.

NCDPI stipulates a maximum caseload of 50 students for SLPs to serve. School-based SLPs are also responsible for job requirements that are not accounted for within the NCDPI calculation of caseloads which include speech and language screenings and evaluations, service as case manager for students with dysphagia, and provision of interventions to students in the Multi-Tiered System of Supports (MTSS) process. WCPSS submitted 75 caseload waiver requests to NCDPI in October 2019.

In order to serve 7,789 students for the 2020-21 school year, there needs to be 1,557.80 MOE allotted to serve these students based on the below funding formula.

Proposed Funding

SLPs needed to serve school-based students in 2020-21

| | |
|---|----------|
| Projected students requiring special services (13% of 161,940) | 21,052 |
| Projected school-based students requiring SLP services (37% of 21,052) | 7,789 |
| SLPs needed for school-based students based on the 1:50 ratio | 155.78 |
| Total MOE needed for school-based (155.78 SLPs * 10.00 MOE) | 1,557.80 |
| Additional MOE needed for 2020-21 rounded (1,557.80 - 1,423.60 current MOE) | 134.50 |

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|-------------------------|---------------|-------------------|-------------------|---------------------|
| SLPs State MOE | 134.50 | \$ 913,431 | \$ 136,218 | \$ 1,049,649 |
| Laptops (one-time cost) | | | 13,000 | 13,000 |
| Total | 134.50 | \$ 913,431 | \$ 149,218 | \$ 1,062,649 |

Special Education Services

Visually Impaired (VI) - Special Education Services

Area Special Education

Description Teachers of the Visually Impaired (VI) in the Wake County Public School System (WCPSS) serve students K-12. In addition to Individualized Education Plan (IEP) service delivery hours and completion of evaluations for new referrals, the workload for VI teachers accounts for work responsibilities such as the following:

- Collaboration with families, other service providers, and teachers
- Evaluations are required for VI eligibility in the areas of Learning Media Assessment, Functional Vision Assessment and possibly Expanded Core Curriculum Assessment
- Progress Monitoring
- Support to 504 teams for vision related concerns
- Analysis of eye reports, including vision therapy reports
- District vision screenings of 32 students, outside of serving students, to assist with evaluation process for IEP teams

Currently, the VI department provides direct services and instruction to over 250 students and supports 504 students with visual needs. We provide analysis of reports, provide recommendations for accommodations, and manage equipment for vision related tasks to 504 teams. Students are served in regional programs or through itinerant services. Services are provided to students daily and on consult model. Over the last three school years, we have been required to contract with a local VI agency and individual VI teachers to provide services for our students due to extremely high caseloads.

Caseloads range from 21-34 students per itinerant teacher and program. VI teachers are providing instruction to 25 students that are school based K-12. Average caseload size is recommended to be between 21-23 students for an itinerant VI teacher to accurately and responsibly serve the students, support and collaborate with teams, prepare modified materials, manage VI equipment and materials for accessibility, prepare braille materials and enlargements based on individual needs, and ensure materials are accessible to students for the curriculum. Teachers progress monitor goals for every student and travel between schools to provide services across the district. In areas where the curriculum is not accessible, VI teachers are modifying materials daily. In order to accomplish this goal successfully we require two additional teachers to provide manageable caseload ratios.

Last year the eligibility criteria for VI changed as mandated by the North Carolina Department of Public Instruction, which has led to a significant increase in referrals/evaluations (in excess of 40 over the last year). This also includes an increase in vision therapy reports that have been received, majority of the time leading to evaluations or 504 support.

Proposed Funding We are requesting 20 additional Months of Employment (MOE) in order to ensure WCPSS VI teachers are able to meet the expectations of their job responsibilities and provide the services to the students and schools within our district.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------|--------------|-------------------|------------------|-------------------|
| VI Teachers | 20.00 | \$ 103,657 | \$ 17,341 | \$ 120,998 |
| Total | 20.00 | \$ 103,657 | \$ 17,341 | \$ 120,998 |

Program Continuity

Certified Personnel Supplement Increase in 2019-20

Area Systemwide

Description The Wake County Board of Education approved a 1 percent increase to the certified personnel salary supplement schedule. The proposed budget for 2019-20 included a half percent increase. The other half percent was funded with a fund balance appropriation, which is a one-time funding source. This funding request is to create recurring funds to continue the half percent supplementary pay increase.

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|----------------------------|-----|------------|
| Salary Supplement Increase | | \$ 710,000 |
| Total | - | \$ 710,000 |

Program Continuity

Positive Parenting Program (Triple P) - Parent Counselor Educators

Area

Academic Advancement

Description

The Positive Parenting Program (Triple P) has been funded by the John Rex Endowment since 2014. Triple P positions have also been funded through these grant funds which will end effective June 2020. This request is to fund two Triple P Parent Counselor Educators (24 months of employment) that provide direct service to families (both in English and Spanish) and provide coaching and implementation support to the 22 partner agencies implementing Triple P in the community.

The Triple P Wake Coalition has had great success and impact on the community providing over 10,000 Triple P services to families in Wake County. In order to sustain the efforts, the two Triple P Parent Counselor Educators are essential to the continued success of the coalition in the community and support for families at risk and families who are experiencing homelessness.

The project works with families of children birth to age five to address parenting concerns at various levels of intensity based upon family need. This work supports the district Social Emotional Learning Framework and the social emotional development of young children in partnership with their families.

Project goals are to:

- address the social emotional needs of young children and aid in preventing their maltreatment;
- establish a common intervention and language for families in the community through partner agencies; and
- help parents feel comfortable reaching out for support with their concerns.

Strategic Objective

Achievement

Budget Adjustments

| Description | MOE | Federal |
|---------------------------|--------------|-------------------|
| Parent Counselor Educator | 24.00 | \$ 220,342 |
| Workshop Expenses | | 600 |
| Travel Reimbursement | | 3,000 |
| Supplies and Materials | | 1,000 |
| Total | 24.00 | \$ 224,942 |

Program Continuity

Extra Duty Budget Increase

Area Human Resources

Description The 2019-20 school year was the final year of the five-year implementation plan increasing stipends for extra duty assignments. With the increase in stipends, there have been increased costs due to increased utilization of extra duty positions, as well as the positions being filled with current Wake County Public School System (WCPSS) employees (results in greater retirement costs). Also, retirement contributions are scheduled to increase.

Any increase in local supplement results in an increase in the extra duty stipend schedule.

Additionally, with a new school opening, there will be a slight increase in the funding needed to support the mentors, new mentor coordinator position, and related expenses. Therefore, this increase is needed to maintain program continuity.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|-------------------|
| Extra Duty Salary Increase | | \$ 161,363 |
| Mentor Program Travel | | 1,000 |
| Mentor Program Substitutes | | 1,077 |
| Workshop Expenses | | 2,000 |
| Total | - | \$ 165,440 |

Program Continuity

School Technology Fund

| Area | Technology |
|--------------------|---|
| Description | State Allotment 2019-20 Fines and Forfeitures, Interest \$ 2,035,947 Carryover fund 2018-19 2,675,419 2019-20 Budget \$ 4,711,366 |
| | State Allotment 2020-21 Fines and Forfeitures, Interest \$ 2,035,947 Carryover fund 2019-20 - Estimated 2020-21 Budget \$ 2,035,947 |
| | Decrease for 2020-21 \$ (2,675,419) |

Strategic Objective Learning & Teaching

| Budget Adjustments | Description | MOE | State |
|--------------------|--------------------------------|----------|-----------------------|
| | Telecommunications | | \$ (1,051,600) |
| | Contracted Services | | (749,414) |
| | Computer Software and Supplies | | (810,673) |
| | Substitute Teacher | | (61,232) |
| | Workshop Expenses | | (2,500) |
| | Total | - | \$ (2,675,419) |

Increasing Property Costs

Real Estate Leases

| Area | Facilities |
|--------------------|---|
| Description | <ul style="list-style-type: none"> The Dubois lease addresses administrative functions and facility needs. It expires June 2020 and is expected to be renewed. The current annual escalation rate of 3 percent will be maintained. The Moore Square Magnet Middle School parking lease (McLaurin Parking Company) addresses staff and magnet program parking needs at Moore Square Magnet Middle. The lease is an annual recurring lease that is expected to renew. The lease expires June 2020. The lease rate is currently \$16,200 per year. The balance, a fixed annual rate not to exceed \$2,000, is to address parking needs as they arise at the school (acquire additional needed parking from McLaurin, and/or pursue other parking lease opportunities near the school as they become available). Increased parking rates and additional staffing needs are resulting in an increased funding request. 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 \$67,500 per year. 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) addressing 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, ("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, 2020. The lease is expected to renew at a 3 percent escalation rate. The SNAP program will need to confirm future needs and associated expenses. The Forest Hills Baptist Church use agreement addresses staff parking needs at Fred A. Olds Elementary. The agreement is an annual recurring agreement that expires June 2021. The rate is currently \$7,500 per year. The Young Men's Christian Association (YMCA) of the Triangle area lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, Wake County property taxes, and CAM costs. |

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|---------------------------------------|----------|-------------------|
| YMCA of the Triangle | | \$ 140,822 |
| WYWLA | | 11,733 |
| Crossroads FLEX | | 9,372 |
| Purchasing Warehouse | | 7,622 |
| North Wake College and Career Academy | | 7,500 |
| Moore Square Magnet MS | | 7,000 |
| Dubois Lease | | 1,680 |
| SCORE ReEngagement | | 1,214 |
| Total | - | \$ 186,943 |

Increasing Property Costs

Real Estate Leases: Crossroads I, II, and III

Area

Facilities

Description

The Crossroads I and II lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months and has 72 months remaining as of July 1, 2020; however, with the addition of the Crossroads III expansion, space terms were adjusted to allow the three buildings to be coterminous. The extended lease term will expire 180 months after the expansion rent commencement date; 168 months remain as of July 1, 2020. The 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.

The Crossroads III lease was approved on November 20, 2018. Crossroads III addresses administrative functions and secures an additional 75,864 rentable square feet of space. The Crossroads III lease costs include base rent and CAM charges/operating costs. The initial lease term is 180 months and has 168 months remaining as of July 1, 2020. The lease rent is \$153,526 per month (\$1,842,310 annually). CAM charges/operating costs may increase annually, although controllable operating costs cannot increase more than 4 percent annually.

For Crossroads I and II, the 2020-21 annual increase of 2.5 percent for rent is \$87,321, and the estimated increase for CAM charges/operating costs is \$115,154 resulting in a total increase of \$202,475. The increase is offset by \$10,124 available from the bond cash flow set aside by the county for this lease. The final local operating budget request for Crossroads I and II after the offset is \$192,351.

For 2020-21, the lease for the Crossroads III expansion space rent is \$1,842,310, and an estimated \$120,000 in CAM charges/operating costs resulting in a total increase of \$1,962,310.

Building program bond funds will cover the cost of the Crossroads III square footage occupied by Facilities Design and Construction and Real Estate Services. The Capital Building Program request includes \$275,759 for the Crossroads III lease.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|---------------------|----------|---------------------|
| Crossroads III | | \$ 1,686,551 |
| Crossroads I and II | | 202,475 |
| Total | - | \$ 1,889,026 |

Increasing Property Costs

Property, Liability, and Accident Insurance

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 numerous locations in the largest school district within North Carolina.

There will be new and renovated schools coming online. The student population is estimated to increase in 2020-21 to 161,940.

General liability, automobile liability, property insurance premiums, and self-insured retention will rise over the 2020-21 year pushed by increased liability exposures, additional property, and inflation. Premium increases in general liability, automobile liability, and Scholastic Accident Insurance (SAI) should not require an increase of budget.

The property insurance budget increases due to additional property, increased values, and market property rates.

Medical cost, additional employees, and the narrow market will cause workers' compensation premiums to continue an upward trend.

SAI will expand due to the increase of students participating in athletics.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------|----------|------------------|
| Property Insurance | | \$ 75,000 |
| Total | - | \$ 75,000 |

Deferred Operational Needs

Certified Personnel Supplement Increase

Area Systemwide

Description The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The fixed dollar amount increased 0.5 percent from 2017-18 to 2018-19 and 1 percent from 2018-19 to 2019-20. This proposal is to increase the flat dollar supplement for certified staff in 2020-21.

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|----------------------------|-----|--------------|
| Salary Supplement Increase | | \$ 1,750,000 |
| Total | - | \$ 1,750,000 |

Deferred Operational Needs

Employer Matching Dental Rate Increase

Area

Systemwide

Description

The Wake County Public School System needs to increase the employer matching dental rate each year for the next four years to cover the cost of the program. The current annual rate is \$289.68. The annual rate will increase to \$312 in 2020-21 and to \$348 by 2023-24 for a total cost of \$866,057 over four years.

| Employer Matching Dental Rate Increases | | | | |
|---|---------|---------|---------|---------|
| | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Annual Rate | \$312 | \$324 | \$336 | \$348 |
| Monthly Rate | \$26 | \$27 | \$28 | \$29 |
| Annual Rate Increase | \$22.32 | \$12 | \$12 | \$12 |

| Multi-Year Phase-In Costs | |
|---------------------------|------------------|
| | Local |
| Proposed | |
| 2020-21 | \$331,454 |
| 2021-22 | \$178,201 |
| 2022-23 | \$178,201 |
| 2023-24 | \$178,201 |
| Total | \$866,057 |

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

| Description | MOE | Local |
|-----------------|----------|-------------------|
| Dental Increase | | \$ 331,454 |
| Total | - | \$ 331,454 |

Deferred Operational Needs

Non-Certified Personnel Salary Increase Phase-In

Area

Systemwide

Description

The proposed increase for non-certified personnel is a five-year phase-in to adjust based on market competitive salaries. The total cost for the full five years is \$35 million. The phase-in included an increase of \$7.7 million in 2019-20, which provided a 3 percent salary increase for non-certified personnel and raised the bus driver salary schedule to a \$15 per hour minimum.

This proposal is to add \$3.0 million in 2020-21 and \$8.1 in each of the following three years. For 2020-21, \$1.568 million of the \$3.0 million is already designated for the \$15 minimum bus driver salary adjustment that began January 1, 2020. The 2019-20 budget included \$1.568 million to cover costs for January through June. For 2020-21, the budget needs to be increased another \$1.568 million to cover costs for July through December.

These adjustments will be in addition to any salary increases approved by the legislature each year.

| Multi-Year Phase-In Costs | |
|---------------------------|---------------------|
| | Local |
| Actual | |
| 2019-20 | \$7,700,000 |
| Proposed | |
| 2020-21 | \$3,000,000 |
| 2021-22 | \$8,100,000 |
| 2022-23 | \$8,100,000 |
| 2023-24 | \$8,100,000 |
| Total | \$35,000,000 |

Strategic Objective

Human Capital

Budget Adjustments

| Description | MOE | Local |
|-----------------|----------|---------------------|
| Salary Increase | | \$ 3,000,000 |
| Total | - | \$ 3,000,000 |

Deferred Operational Needs

Formula Alignment - Maintenance and Operations

| | |
|-------------------------|---|
| Area | Maintenance and Operations |
| Description | <p>The Current Replacement Value (CRV) for Wake County Public School System (WCPSS) facilities in 2019-20 is \$3,947,420,290. Industry standard for Maintenance and Operations (M&O) budgeting averages 3 percent annually of the CRV of facilities which would put the recommended industry standard for M&O at \$118,422,607. M&O was funded in 2019-20 with an operating budget of \$101,457,716. This amount includes maintenance, utilities, and operating capital. Based on the current funding and industry standards, M&O is currently funded at 85.67 percent of the industry standard.</p> <p>For the 2020-21 year, the projected CRV for WCPSS facilities will be \$4,200,000,000. Based on the 3 percent budgeting average of the CRV, the industry standard for M&O would be \$126,000,000. The projected budget for M&O will be the 2019-20 budget of \$101,457,716 plus the growth funding for 2020-21 of \$1,603,853 which equals \$103,061,569. The adjustment needed to reach industry standards is \$22,938,431.</p> |
| Calculations | <p>2020-21 CRV for M&O: \$4,200,000,000</p> <p>Industry Standard for M&O Budgeting: \$4,200,000,000 * 3% of CRV = \$126,000,000</p> <p>2019-20 M&O Budget: \$101,457,716</p> <p>2020-21 New Schools and School Changes Funding Request: \$1,603,853</p> <p>2020-21 M&O Budget (2019-20 budget + 2020-21 growth): \$101,457,716 + \$1,603,853 = \$103,061,569</p> <p>Industry Standard minus 2020-21 M&O budget (\$126,000,000 - \$103,061,569) = \$22,938,431</p> <p>Adjustment Needed to reach Industry Standards: \$22,938,431</p> |
| Proposed Funding | M&O is requesting \$1.0 million for 2020-21 for the year two adjustment and \$7.3 million for the following three years to bring M&O to industry standards. |

| Multi-Year Phase-In Costs | |
|---------------------------|---------------------|
| | Local |
| Actual | |
| 2019-20 | \$2,500,000 |
| Proposed | |
| 2020-21 | \$1,000,000 |
| 2021-22 | \$7,312,811 |
| 2022-23 | \$7,312,810 |
| 2023-24 | \$7,312,810 |
| Total | \$25,438,431 |

Strategic Objective Learning & Teaching

| Budget Adjustments | Description | MOE | Local |
|--------------------|--------------|----------|---------------------|
| | M&O Budget | | \$ 1,000,000 |
| | Total | - | \$ 1,000,000 |

Deferred Operational Needs

Instructional Support Technicians

Area Technology

Description

Over the past five years, the Wake County Public School System (WCPSS) added approximately 52,000 laptops through Capital Improvement Plan (CIP) 2013. During that time, no additional technology support staff was added. Over the next seven years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology.

According to the North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,956. The WCPSS ratio is currently 1:7,714. There are currently 162,000 devices (Windows, iPads, Chromebooks) and 21 Instructional Support Technicians (ISTs) on staff. If we were to move to the state average, we would need 61 additional ISTs.

The requested funding over five years will support the hiring of full-time ISTs and provide startup funds for the establishment of the positions. In 2019-20, seven ISTs were allotted.

| Multi-Year Phase-In Costs | | |
|---------------------------|---------------|---------------------|
| | Local | |
| | MOE | Cost |
| Actual | | |
| 2019-20 | 84.00 | \$ 603,127 |
| Proposed | | |
| 2020-21 | 84.00 | \$ 614,884 |
| 2021-22 | 192.00 | \$ 1,405,448 |
| 2022-23 | 192.00 | \$ 1,405,448 |
| 2023-24 | 180.00 | \$ 1,317,608 |
| Total | 732.00 | \$ 5,346,515 |

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

| Description | MOE | Local |
|-------------------------|--------------|-------------------|
| ISTs | 84.00 | \$ 599,730 |
| Laptops (one-time cost) | | 7,000 |
| Travel | | 8,154 |
| Total | 84.00 | \$ 614,884 |

Removal of Prior Year One-Time Costs

One-Time Costs in 2019-20

Area Systemwide

Description The following one-time costs in 2019-20 are being removed:

Schools

- Positions paid by individual school accounts: During 2019-20, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2020-21, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- Positions paid by before and after school care carryover funds: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. Position costs paid by carryover funds in 2019-20 are being removed.
- Before and after school care carryover funds expire at the end of 2019-20 due to the program ending at an elementary school in 2018-19.

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 2018-19 to 2019-20.
- Other one-time costs include textbook carryover, class size reserve, over/under savings, bonuses for non-certified staff, insurance and damages, and salary audit.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|---|-----------------|---------------------|
| Schools - Positions Paid by Individual School Accounts | | |
| Teachers | (58.20) | \$ (248,653) |
| Instructional Assistants | (55.80) | (135,616) |
| Tutor Pay | | (66,665) |
| Clerical Assistant | (5.00) | (12,000) |
| Substitute - Regular Absence | | (717) |
| Instructional Assistant Substitute | | (644) |
| Supplement | | (44,865) |
| Annual Leave Payoff | | (359) |
| Social Security | | (39,017) |
| Retirement | | (63,281) |
| Hospitalization | | (24,540) |
| Workers' Compensation | | (1,526) |
| Dental | | (1,242) |
| | (119.00) | \$ (639,125) |

Removal of Prior Year One-Time Costs

One-Time Costs in 2019-20

| Budget Adjustments | Description | MOE | Local |
|--------------------|---|-----------------|------------------------|
| | Systemwide | | |
| | Over/Under Savings | | \$ (3,600,513) |
| | Non-Certified Staff \$500 Bonus | | (3,122,604) |
| | Textbook Carryover | | (2,951,590) |
| | Purchase of Activity Buses | | (2,000,000) |
| | Carryforward Purchase Orders | | (1,797,711) |
| | Gym Floors - Stripping | | (1,500,000) |
| | Workers' Compensation Claims | | (1,200,000) |
| | Class Size Reserve - Teachers | (169.00) | (1,000,000) |
| | Supplement Pay - 0.5% Increase | | (710,000) |
| | Special Needs Transportation | | (500,000) |
| | HR Employee Digital Records | | (500,000) |
| | Online Registration System | | (400,000) |
| | Salary Audit | | (109,429) |
| | One-Time Costs from 2019-20 Funding Requests | | (107,036) |
| | Insurance Premiums/Deductibles | | (100,000) |
| | HR Salary Study | | (100,000) |
| | Preparing and Archiving Student Records | | (14,987) |
| | Pension Audit | | (10,000) |
| | | (169.00) | \$ (19,723,870) |
| | Schools - Before and After School Care Carryover | | |
| | Teachers | (14.00) | \$ (103,649) |
| | Program Ended | | (7,115) |
| | | (14.00) | \$ (110,764) |
| | | | |
| | Total | (302.00) | \$ (20,473,759) |

Program Reduction, Elimination, or Savings

School Support Model

Area Area Superintendent

Description Funding for the School Support Model is being reduced and realigned to continue support of the East Wake Schools.

East Wake High School

Reduce a 10 Months of Employment (MOE) literacy coach position to continue the support for English Language Arts (ELA) skills for students that are enrolling at East Wake High with significant ELA weaknesses. It will also allow literacy coaches to continue their work with supporting instructional practices in the area of literacy with their colleagues. This will be vital with the implementation of the new ELA curriculum next year.

Reduce 20 teacher MOE for redesign implementation teacher support so that the school can maintain the instructional infrastructure that allowed for flexible scheduling and instructional gains.

Knightdale High School

Reduce 10 additional months Average Daily Membership (ADM) for a project-based learning position to support redesign.

Central Support Funds

Reduce \$30,000 in workshop funding to support continued success with Capturing Kids Hearts training at East Wake High School.

Reduce one-time costs - \$50,000 to replace and enhance the quality of the instructional technology in the East Wake High School building.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local |
|--------------------------------|----------------|---------------------|
| Teachers | (30.00) | \$ (219,163) |
| Literacy Coach - DSSF | (10.00) | (71,234) |
| Workshop Expenses - DSSF | | 71,234 |
| Workshop Expenses | | (30,000) |
| Supplies and Materials | | (50,000) |
| Substitutes - Regular Absences | | (612) |
| Total | (40.00) | \$ (299,775) |

Program Reduction, Elimination, or Savings

Local Alternative Teacher Preparation (LATP) Participant Fees

Area Human Resources

Description The LATP program is an accelerated alternative North Carolina teacher licensure program. The LATP program offers recent college graduates and mid-career professionals who hold Bachelor degrees in non-teaching areas the opportunity to become fully licensed North Carolina teachers.

LATP is available to lateral entry teachers who work in participating central North Carolina school districts. Participants complete all program requirements while teaching full-time in their districts and is facilitated by the Central Carolina Regional Education Service Alliance (CCRESA).

The district can enroll up to 25 participants per year. There are currently 15 participants in the program at a cost of \$5,000 per participant (local costs of \$3,000 per participant and \$2,000 is repaid by the participant).

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|---------------------|----------|--------------------|
| Contracted Services | | \$ (10,460) |
| Total | - | \$ (10,460) |

New or Expanding Program

Magnet and Curriculum Enhancement Theme Development

| | |
|--------------------|--|
| Area | Chief of Schools |
| Description | <p>Daniels Global Studies and Language Immersion Magnet Middle School will be adding Chinese Immersion students from Stough next year for the first time. They need an additional 10 Months of Employment (MOE) to support Chinese Immersion programming at their school.</p> <p>Broughton Global Studies and Language Immersion/International Baccalaureate Diploma Programme Magnet High School needs 10 MOE for a World Language teacher to support Chinese in their Diploma Programme and in their Immersion program as students from Daniels follow their Immersion Pathways to Broughton.</p> <p>Centennial University Connections and Leadership Magnet Middle School needs an additional 10 MOE to support theme implementation.</p> |

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------|--------------|-------------------|
| Teachers | 30.00 | \$ 180,481 |
| Total | 30.00 | \$ 180,481 |

New or Expanding Program

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

Area

Chief of Schools

Description

Dillard Drive Elementary School, Dillard Drive Middle School, and East Cary Middle School were approved by the board to be new magnet schools in 2020-21.

The three schools will need 15 Months of Employment (MOE) for magnet coordinators and 35 MOE for teachers to implement the program on a minimum budget and professional development and supplies to support each school's theme.

These schools will be included in the 2020-25 Magnet Schools of America Grant application.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|---------------------|--------------|-------------------|
| Teachers | 35.00 | \$ 210,841 |
| Magnet Coordinators | 15.00 | 90,361 |
| Workshop Expenses | | 25,000 |
| Supplies | | 20,000 |
| Total | 50.00 | \$ 346,202 |

New or Expanding Program

Title III - Language Acquisition Grant Months of Employment (MOE)

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 2020-21 will be greater than 2019-20 based on the increased number of English Learner students in the October 1, 2019, headcount.

This request is for an additional 12 MOE coordinating teacher to support additional sheltered courses provided by core, subject-area teachers in our secondary schools.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|---------------------------|--------------|------------------|
| Instructional Facilitator | 12.00 | \$ 76,657 |
| Total | 12.00 | \$ 76,657 |

New or Expanding Program

School Support for Social Emotional Learning

Area

Student Services

Description

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

This request is to obtain funding for 400 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 closer to recommended national averages for instructional support positions will require 4,287 MOE or \$32.9 million. This is the second year of a five-year request for funding for social emotional learning.

The focus of the services to schools will be to facilitate the social emotional learning of students in Wake County Public School 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.

There is currently a director and two senior administrators supporting over 450 counselors, 191 schools, and multiple training initiatives including bullying prevention, dropout prevention, American School Counselor Association (ASCA) National Model, and social emotional learning. The department also supports regional and grade level counselor Professional Learning Teams (PLTs), Lose Control, Lose Your License legislation, and placement/supervision of school counseling interns (currently serving over 45 interns). An additional senior administrator would help with the daily workload and would allow for all counselors to have more direct support and leadership from district staff.

There has been a 60 percent increase in the number of homeless students entering the school system, resulting in a need to add one additional Homeless Program social worker to process students, support school-based social workers, and work with other departments such as Student Assignment and Transportation to ensure students experiencing homelessness receive all appropriate and adequate services.

This is a five-year plan for expanding school support for social emotional learning.

| Multi-Year Phase-In Costs | | | | | | |
|---------------------------|---------------|---------------------|-----------------|---------------------|-----------------|---------------------|
| | State | | Local | | Total | |
| | MOE | Cost | MOE | Cost | MOE | Cost |
| Actual | | | | | | |
| 2019-20 | 270.00 | \$ 1,725,564 | 86.00 | \$ 915,655 | 356.00 | \$ 2,641,219 |
| Proposed | | | | | | |
| 2020-21 | 310.00 | \$ 2,015,937 | 90.00 | \$ 1,034,053 | 400.00 | \$ 3,049,990 |
| 2021-22 | | | 1,189.00 | \$ 9,100,000 | 1,189.00 | \$ 9,100,000 |
| 2022-23 | | | 1,171.00 | \$ 9,060,000 | 1,171.00 | \$ 9,060,000 |
| 2023-24 | | | 1,171.00 | \$ 9,060,000 | 1,171.00 | \$ 9,060,000 |
| Total | 580.00 | \$ 3,741,501 | 3,707.00 | \$29,169,708 | 4,287.00 | \$32,911,209 |

New or Expanding Program

School Support for Social Emotional Learning

Description

Demonstrated Need: Adverse Childhood Experiences (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. 2018-19 Data from CaSS Department Annual Reports gives us an indication of the trauma that some of our students experience.

| | |
|---|---------|
| Child Protective Services (CPS) Referrals | 1,027 |
| Homelessness | 4,365 |
| Foster Care Placement | 371 |
| Self-injury | 605 |
| Suicide Screenings/Suicides | 3,461/5 |
| Threat Assessments | 415 |
| Behavior Incidents | 88,205 |
| Short-Term Suspensions | 9,947 |
| Long-Term Suspensions | 3 |
| Total Suspensions | 9,950 |
| ACE Referrals | 591 |
| Mental Health Referrals (Alliance) | 789 |
| Chronic Health Conditions | 31,719 |
| Medication (doses given) | 11,852 |
| Invasive Procedures | 205 |
| Procedures | 1,211 |

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | State | Local | Total |
|--------------------------|---------------|---------------------|---------------------|---------------------|
| State MOE | | | | |
| Social Workers | 224.00 | \$ 1,456,308 | \$ 232,778 | \$ 1,689,086 |
| Counselors | 86.00 | 559,629 | 89,394 | 649,023 |
| Local MOE | | | | |
| Counselors | 28.00 | | 211,312 | 211,312 |
| Social Workers | 28.00 | | 211,312 | 211,312 |
| Psychologists | 22.00 | | 186,142 | 186,142 |
| Senior Administrator | 12.00 | | 99,615 | 99,615 |
| Travel | | | 2,000 | 2,000 |
| Computer (one-time cost) | | | 1,000 | 1,000 |
| Supplies | | | 500 | 500 |
| Total | 400.00 | \$ 2,015,937 | \$ 1,034,053 | \$ 3,049,990 |

New or Expanding Program

Transition to Kindergarten and Family Engagement Senior Administrator

Area

Student Services

Description

The Every Student Succeeds Act (ESSA) has a strong focus on the transition to kindergarten for students, including the requirement to create transition plans between preschools and public schools. In addition, North Carolina requires the successful transition of children who receive assistance from NC Pre-K. The district would like to create systems and structures that increase communication between child-care centers, families, and schools as this transition occurs. This includes opportunities for kindergarten orientation, community presentations, resources for families, and partnering with child-care centers in the community. With greater than 11,400 students transitioning to kindergarten in our district, these efforts will increase students being more prepared for kindergarten with aligned and consistent messaging in the community.

Parent and family engagement is a priority with ESSA for preschool and designated personnel in our district must:

- Provide training to school staff regarding engagement strategies;
- Support programs that reach families at home, in the community, and at school;
- Disseminate information on best practices focused on engagement, especially for increasing engagement of economically disadvantaged families; and
- Collaborate with community-based organizations.

Strategic Objective

Achievement

Budget Adjustments

| Description | MOE | Local | Federal | Total |
|-------------------------------------|--------------|------------------|------------------|-------------------|
| Senior Administrator - NC Pre-K MOE | 9.00 | \$ 78,573 | \$ | \$ 78,573 |
| Senior Administrator - Federal MOE | 3.00 | | 26,191 | 26,191 |
| Workshop Expenses | | 2,500 | | 2,500 |
| Travel Reimbursement | | 1,500 | | 1,500 |
| Supplies and Materials | | 2,000 | | 2,000 |
| Total | 12.00 | \$ 84,573 | \$ 26,191 | \$ 110,764 |

New or Expanding Program

Mathematics Universal Screening and Progress Monitoring System (Grades 3-5)

Area Chief of Staff and Strategic Planning

Description This budget request is to support software licenses for 36,676 students and approximately 1,800 elementary teachers and other specialists to access and use an assessment system for grades 3-5 mathematics. The need is driven mainly by our Multi-Tiered System of Support, which requires universal screening and progress monitoring assessments. This implementation is supported by a two-year pilot project ending this year involving use of the system in seven elementary schools and associated professional learning activities for all elementary schools.

The current (2019-20) budget for the ongoing pilot project was \$19,203 for software licenses and \$213,000 for substitute teacher stipends and training.

The cost for districtwide software licenses are anticipated to be a recurring cost of \$464,527.

Strategic Objectives Learning & Teaching and Balanced Assessment System

Budget Adjustments

| Description | MOE | Federal |
|-------------------|-----|------------|
| Software Licenses | | \$ 464,527 |
| Total | - | \$ 464,527 |

New or Expanding Program

Bus Driver Mobile Communication

Area Transportation

Description Mobile Phone “Push to Talk” Capability:

Seeking additional recurring funding for a “Push to Talk” (PTT) feature to be added, via Verizon, on existing Wake County Public School System (WCPSS) issued bus driver cellular telephones. This PTT feature will allow two-way type of communication, in real time, with our drivers and is designed to send out mass messages to all (or groups) of drivers. Without this feature, operations staff must call individual drivers to relay the same message that can be sent via PTT. This functionality would be especially helpful in emergency situations.

Current Formula:

\$5 per month (per phone) x 900 phones = \$4,500 per month x 12 months = \$54,000

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|----------------------|-----|-----------|
| Mobile Communication | | \$ 54,000 |
| Total | - | \$ 54,000 |

New or Expanding Program

Exceptional Children (EC) Operations Personnel

Area **Transportation**

Description **Transportation Operations Manager**

Add one transportation operations manager position to continue to meet the needs of the EC Transportation group as our EC Transportation program continues to improve on operational value and efficiency.

Currently, we have four bus operations team leaders that are responsible for the supervision of 270 safety assistant positions. We are also requesting two additional bus operations team leaders in order to manage the growth within the EC Operations area. With the growth of the EC Operations staff, from 270 positions to 430 positions, coupled with increased routing and operational tasks, an additional transportation operations manager is being requested to provide leadership and oversight over the day-to-day operations of EC Transportation.

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. Additional bus operations team leaders are being requested to help manage the day-to-day operations of a total of 430 bus safety assistant positions.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | State | Local | Total |
|-------------------------------------|--------------|-------------------|---------------|-------------------|
| Operations Team Leaders - State MOE | 24.00 | \$ 124,079 | \$ 624 | \$ 124,703 |
| Operations Manager - State MOE | 12.00 | 84,135 | 312 | 84,447 |
| Total | 36.00 | \$ 208,214 | \$ 936 | \$ 209,150 |

New or Expanding Program

Employee Criminal Records Check Expansion

Area

Human Resources

Description

With our current criminal records check for employees, we check every state that an applicant has lived in since they turned 18, based upon self-reporting and running their social security number. Our current check includes a check of state and national sex offender registries, driver's license, and maiden name searches. We currently do not search the federal criminal records database.

Additionally, we currently do not run nightly checks for our employees but, instead, rely upon the employee to notify us if they receive criminal charges. We believe that to complete a thorough background check on applicants and to be informed when employees receive criminal charges, we need to add federal criminal records checks as well as nightly checks for employees. Federal checks cost \$4.50 per person. Nightly checks for all employees would cost an additional \$150 per month (in addition to the \$250 per month being paid to run bus drivers, bus mechanics, and volunteers).

For the reasons listed above, we need to increase the budget \$34,200. Below you will find the breakdown of the costs.

| | | |
|--|-----------|---------------|
| Federal background checks for approximately 7,200 annual applicants at \$4.50/check: | \$ | 32,400 |
| Nightly checks for all current employees is \$150 per month for 12 months: | \$ | 1,800 |
| | \$ | 34,200 |

Strategic Objective

Human Capital

Budget Adjustments

| Description | MOE | Local |
|---------------------|----------|------------------|
| Contracted Services | | \$ 34,200 |
| Total | - | \$ 34,200 |

Changes to Grants, Donations, and Fees

Cargill Global Partnership Fund

Area Schools

Description In 2020-21, Bugg Elementary will continue to plan programs and events that provide families with meals as well as educate them about healthy choices and good nutrition.

Strategic Objective Community Engagement

Budget Adjustments

| Description | MOE | Local |
|------------------------|----------|-------------------|
| Purchased Services | | \$ (7) |
| Supplies and Materials | | (310) |
| Unbudgeted Funds | | (5,000) |
| Total | - | \$ (5,317) |

Changes to Grants, Donations, and Fees

Confucius Institute

Area

Schools

Description

Confucius Institute is a public educational organization under the Ministry of Education of the People's Republic of China, whose stated aim is to promote Chinese language and culture, support local Chinese teaching internationally, and facilitate cultural exchanges. Grant funds carryover until expended.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|-------------------|
| Salaries | | \$ (1,200) |
| Employer Provided Benefits | | (95) |
| Purchased Services | | (2,000) |
| Supplies and Materials | | (1,656) |
| Total | - | \$ (4,951) |

Changes to Grants, Donations, and Fees

James and Devon Brown Charitable Fund

Area Schools

Description This was a one-time grant awarded in March 2019 for Holly Ridge Middle to support STEM in the (Girls Excelling in Math and Science) GEMS Club.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|------------------------|----------|-------------------|
| Purchased Services | | \$ (114) |
| Supplies and Materials | | (1,212) |
| Total | - | \$ (1,326) |

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area Chief of Schools

Description The district has been awarded the Burroughs Wellcome Fund - Student Science Enrichment Program grant for the project Exploring STEM Careers. Funds will be disbursed to the district winter 2019-20 and will carry forward into the following school year.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|------------------|
| Salaries | | \$ 600 |
| Employer Provided Benefits | | 377 |
| Purchased Services | | 14,400 |
| Supplies and Materials | | 5,399 |
| Unbudgeted Funds | | (10,388) |
| Total | - | \$ 10,388 |

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area Chief of Schools

Description The Confucius grant benefits four schools in the Wake County Public School System (WCPSS), including Farmington Woods Magnet Elementary, Smith Magnet Elementary, East Garner Magnet Middle, and Garner Magnet High. These funds are exclusively used to market and implement the Chinese Language and Culture program at the four schools.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|--------------------|
| Salaries | | \$ (11,875) |
| Employer Provided Benefits | | (2,692) |
| Purchased Services | | (29,620) |
| Supplies and Materials | | 15,699 |
| Total | - | \$ (28,488) |

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area

Chief of Schools

Description

The 2017-2022 Magnet Schools Assistance Program (MSAP) grant entitled Project Cornerstone enables Bugg Center for Design and Computer Sciences Magnet Elementary, Lincoln Heights and Millbrook Environmental Connections Magnet Elementary schools, and Southeast Raleigh Magnet High University Connections School of Design, Arts, and Engineering to implement themes that will support the goals of the grant as well as the magnet principles adopted by the Wake County Board of Education. This adjustment reflects anticipated changes for year four of the MSAP grant Project Cornerstone.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-----------------------|
| Salaries | | \$ (120,422) |
| Employer Provided Benefits | | 3,029 |
| Purchased Services | | (929,817) |
| Supplies and Materials | | (788,588) |
| Unbudgeted Funds | | (1,735,273) |
| Capital Outlay | | (32,485) |
| Total | - | \$ (3,603,556) |

Changes to Grants, Donations, and Fees

Wake Ed Partnership - Summer STEM

| | |
|----------------------|---|
| Area | Chief of Schools |
| Description | The Wake Ed Summer STEM Grant is an annual agreement between Wake Ed Partnership and the Wake County Public School System (WCPSS) to support educator growth in Project-Based Learning and building authentic learning experiences through business immersions with local companies/organizations and Wake Tech Community College. The revenue for next year is anticipated to be the same minus necessary increases due to state retirement costs. |
| Strategic Objectives | Learning & Teaching and Human Capital |

| Budget Adjustments | Description | MOE | Local |
|--------------------|----------------------------|-----|---------|
| | Salaries | | \$ (11) |
| | Employer Provided Benefits | | 430 |
| | Total | - | \$ 419 |

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

Changes in revenue are based on an increase in retirement, hospital, dental, and workers' compensation matching benefits. Salary adjustments to align with the annual salary and adjustments in program initiatives for workshop expenses, contracts, and supplies.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|---------------------|
| Salaries | | \$ 110,053 |
| Employer Provided Benefits | | 85,222 |
| Purchased Services | | (453,599) |
| Supplies and Materials | | (3,100) |
| Unbudgeted Funds | | (59,245) |
| Total | - | \$ (320,669) |

Changes to Grants, Donations, and Fees

Disadvantaged Student Supplemental Funding

Area

Academics

Description

To address the capacity needs of local school administrative units to meet the needs of disadvantaged students. Funds received for Disadvantaged Student Supplemental Funding (DSSF) shall be used, consistent with the policies and procedures adopted by the State Board of Education only to:

- provide instructional positions or instructional support positions and/or professional development;
- provide intensive in-school and/or after school remediation;
- purchase diagnostic software and progress-monitoring tools; and
- provide funds for teacher bonuses and supplements. The State Board of Education has established that a maximum of 35 percent of the funds may be used for this purpose.

DSSF dollars are anticipated to remain the same. This adjustment reflects changes in retirement, hospital, and savings in one-time program costs.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|---------------|-------------|
| Salaries | (8.00) | \$ (49,882) |
| Employer Provided Benefits | | 28,863 |
| Purchased Services | | 40,969 |
| Supplies and Materials | | (19,950) |
| Total | (8.00) | \$ - |

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title I - Basic Program funds support district and school plans and is an annual entitlement grant that helps compensate for economic disparity among schools. The funding provides supplemental funds to help ensure that all students meet the state's high academic standards. Title I funds must not supplant or replace state and local funds. Title I funds support academic achievement. Schools are allotted Title I funds based on the number of students who qualify for free and reduced lunch.

Strategic Objective

Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-----------------------|
| Salaries | | \$ (140,070) |
| Employer Provided Benefits | | 884,521 |
| Purchased Services | | (1,053,243) |
| Supplies and Materials | | (326,554) |
| Unbudgeted Funds | | (1,599,575) |
| Total | - | \$ (2,234,921) |

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area **Academics**

Description Elementary and Secondary Education Act (ESEA) Title I - School Improvement provides assistance to schools which have been identified as schools in need of Comprehensive Support and Improvement (CSI) under the state's federally approved plan for Every Student Succeeds Act (ESSA). Funds are allotted to SCORE Academy, Mt. Vernon, and Longview.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|-------------|--------------------|
| Salaries | 9.30 | \$ 51,043 |
| Employer Provided Benefits | | 29,525 |
| Purchased Services | | (29,400) |
| Supplies and Materials | | (27,132) |
| Unbudgeted Funds | | (107,800) |
| Total | 9.30 | \$ (83,764) |

Changes to Grants, Donations, and Fees

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

Area Academics

Description Funds are used to improve students' academic achievement by increasing the capacity of states, local educational agencies, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-----------------------|
| Salaries | | \$ (14,696) |
| Employer Provided Benefits | | 13,806 |
| Purchased Services | | (1,218,919) |
| Unbudgeted Funds | | 205,081 |
| Total | - | \$ (1,014,728) |

Changes to Grants, Donations, and Fees

Indian Education Act

Area **Academics**

Description The Indian Education grant is a federal grant that we apply for each year to address the unique needs of the American Indian Education students of Wake County. Within the grant, students receive opportunities to participate in activities focused on improving academic achievement such as tutoring and academic seminars. In addition, students participate in activities to prepare or introduce them to college opportunities for enhancement of knowledge and growth within their culture.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-------------------|
| Employer Provided Benefits | | \$ 13 |
| Supplies and Materials | | (5,288) |
| Total | - | \$ (5,275) |

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 2020-21 will be greater than 2019-20 based on the increased number of English Learner students in the October 1, 2019, headcount.

The below changes in revenue reflect a decrease in one-time LEP teacher months of employment and changes in retirement, hospital, dental, and workers' compensation benefit rates.

The Title III - Language Acquisition Grant Months of Employment (MOE) request in the New or Expanding category reflects an increase of \$76,657.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|---------------|---------------------|
| Salaries | (8.00) | \$ (87,443) |
| Employer Provided Benefits | | (5,983) |
| Purchased Services | | (65,037) |
| Supplies and Materials | | (100,727) |
| Unbudgeted Funds | | (292,630) |
| Total | (8.00) | \$ (551,820) |

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 years). Student counts are submitted in February annually.

The number of eligible immigrant students enrolled in the Wake County Public School System (WCPSS) during 2019-20 (as of February 1, 2020) is expected to increase, thereby establishing “significant increase” and including WCPSS in the Title III Language Acquisition - Significant Increase state set-aside. Distribution of funds is dependent upon the total number of LEAs eligible and the number of “immigrant” students in each eligible LEA.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|------------------|
| Employer Provided Benefits | | \$ 2,802 |
| Purchased Services | | 58 |
| Unbudgeted Funds | | 33,721 |
| Total | - | \$ 36,581 |

Changes to Grants, Donations, and Fees

United Way Changing Generations/Pathways to Progress

Area **Academics**

Description The United Way grant was awarded to WAKE Up and Read for two years for \$100,000 each year in monthly installments of \$8,333.33. WAKE Up and Read leadership is deciding on a spending plan for 2019-20. At this time, Wake Up and Read leadership has not developed a plan for 2020-21.

Strategic Objective Community Engagement

Budget Adjustments

| Description | MOE | Local |
|------------------------|----------|--------------------|
| Purchased Services | | \$ (84,182) |
| Supplies and Materials | | (30,789) |
| Unbudgeted Funds | | 100,000 |
| Total | - | \$ (14,971) |

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 12 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.

The Literacy Coach (K-2) funding request of \$17,236 in New Schools and School Changes and the Mathematics Universal Screening and Progress Monitoring System (Grades 3-5) funding request of \$464,527 in New or Expanding Program utilize IDEA - Early Intervening Services funds.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-------------------|
| Employer Provided Benefits | | \$ 33,066 |
| Purchased Services | | 682 |
| Unbudgeted Funds | | 573,411 |
| Total | - | \$ 607,159 |

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

Description The North Carolina Social and Emotional Foundations for Early Learning (SEFEL) program, funded through the 619 Preschool Disabilities grant for the purpose of improving child outcomes and preschool Least Restrictive Environment (LRE) opportunities, has been in existence since 2009. The North Carolina Department of Public Instruction (NCDPI) continues to provide training, consultation, and ongoing support to implement the SEFEL Pyramid Model districtwide throughout the state.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|--------------------|
| Employer Provided Benefits | | \$ 78 |
| Purchased Services | | (3,883) |
| Supplies and Materials | | (49,654) |
| Unbudgeted Funds | | (2,471) |
| Total | - | \$ (55,930) |

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.

This proposed budget includes two funding requests for special education teachers and instructional assistants that utilize IDEA Title VI-B Handicapped funds. One request is in the New Schools and School Changes category and the other request is in the Special Education Services category.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|---------------------|
| Salaries | | \$ (316,134) |
| Employer Provided Benefits | | 845,603 |
| Purchased Services | | 10,950 |
| Unbudgeted Funds | | (1,139,921) |
| Total | - | \$ (599,502) |

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 three through five.

Local Education Agencies (LEAs) 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 1 free lunch count.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|--------------------|
| Salaries | | \$ 1 |
| Employer Provided Benefits | | 5,570 |
| Purchased Services | | (237) |
| Supplies and Materials | | (16,995) |
| Unbudgeted Funds | | (10,279) |
| Total | - | \$ (21,940) |

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

Description The Individuals with Disabilities Education Act (IDEA) 2004 provides funds to 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 and support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists. In 2018-19, the Wake County Public School System received a one-time reimbursement of \$360,000 due to Every Child Accountability and Tracking System's (ECATS) delay that carried into 2019-20. Staff does not anticipate receiving this reimbursement in 2020-21.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|---------------------|
| Salaries | | \$ (103) |
| Employer Provided Benefits | | (7) |
| Purchased Services | | (382,781) |
| Supplies and Materials | | (5,789) |
| Unbudgeted Funds | | (14,835) |
| Total | - | \$ (403,515) |

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|-----------------------|
| Salaries | | \$ 12,500 |
| Employer Provided Benefits | | 11,435 |
| Purchased Services | | (2,481,545) |
| Unbudgeted Funds | | (1,570,324) |
| Total | - | \$ (4,027,934) |

Changes to Grants, Donations, and Fees

John Rex Endowment SEFEL Expansion Grant

Area Student Services

Description The John Rex Endowment Social and 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 |
|----------------------------|----------|--------------------|
| Salaries | | \$ (26,623) |
| Employer Provided Benefits | | (6,047) |
| Purchased Services | | (676) |
| Supplies and Materials | | (21) |
| Unbudgeted Funds | | (45,542) |
| Total | - | \$ (78,909) |

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 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 |
|------------------------|----------|--------------------|
| Purchased Services | | \$ 10,752 |
| Supplies and Materials | | (23,021) |
| Total | - | \$ (12,269) |

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Revenue is anticipated to remain flat – approximately \$1.2 million for 2020-21. The budget adjustment includes changes in hospital, dental, and retirement costs.

Medicaid funds will be used to pay for preschool teachers and instructional assistants and two parent counselor educators. Details can be found on the Preschool Teachers and Instructional Assistants funding request in the Growth category and the Positive Parenting Program (Triple P) - Parent Counselor Educators funding request in the Program Continuity category.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Federal |
|----------------------------|----------|---------------------|
| Salaries | | \$ 18,102 |
| Employer Provided Benefits | | 11,104 |
| Purchased Services | | 309,101 |
| Unbudgeted Funds | | (650,353) |
| Total | - | \$ (312,046) |

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

The proposed budget includes the following funding requests using NC Pre-K funds:

Growth:

Preschool Teachers and Instructional Assistants

28.25 Months of Employment (MOE) = \$104,795

New or Expanding Program:

Transition to Kindergarten and Family Engagement Senior Administrator

9.00 MOE = \$84,573

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|---------------------|
| Salaries | | \$ (16,975) |
| Employer Provided Benefits | | 13,569 |
| Purchased Services | | (37,000) |
| Supplies and Materials | | (180,667) |
| Unbudgeted Funds | | 37,975 |
| Total | - | \$ (183,098) |

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.

Strategic Objective Achievement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|------------------|
| Salaries | | \$ (3,624) |
| Employer Provided Benefits | | 16,103 |
| Purchased Services | | 3,103 |
| Supplies and Materials | | (3,352) |
| Total | - | \$ 12,230 |

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 the classrooms, parent and teacher workshop registration fees, and donations. These funds are used for staff salaries to provide services to preschool and kindergarten classrooms throughout Wake County.

Funds are also used to help provide screening and consultation services during the summer months and on occasional Saturdays during the year. This program has 4.1 Months of Employment (MOE) to cover portions of staff salaries and benefits. All staff on this budget are split coded with other funds. Hospital and dental for 2019-20 are overbudgeted. One staff member does not participate in hospital insurance at all. Projected costs are being reduced in line with an anticipated revenue reduction.

Strategic Objective

Achievement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|---------------|--------------------|
| Salaries | (1.50) | \$ (25,724) |
| Employer Provided Benefits | | (12,011) |
| Purchased Services | | 1 |
| Supplies and Materials | | (40) |
| Total | (1.50) | \$ (37,774) |

Changes to Grants, Donations, and Fees

Assessment for Learning Project (ALP) Micro Grant

Area Chief of Staff and Strategic Planning

Description The Assessment for Learning Project roles of assessments are to advance student learning and to improve the K-12 education system, including a conference to support staff development, materials, research, and school trips (4Cs - School Success).

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------|-----|-------------|
| Purchased Services | | \$ (15,000) |
| Total | - | \$ (15,000) |

Changes to Grants, Donations, and Fees

Athens Library

Area Chief of Staff and Strategic Planning

Description This request is to remove one-time carryover funds to support the Athens Library.

Strategic Objective Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------|-----|-------------|
| Purchased Services | | \$ (10,362) |
| Total | - | \$ (10,362) |

Changes to Grants, Donations, and Fees

Wallace Foundation Grant

Area Chief of Staff and Strategic Planning

Description 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 |
|------------------------|----------|---------------------|
| Purchased Services | | \$ (205,630) |
| Supplies and Materials | | (3,524) |
| Total | - | \$ (209,154) |

Changes to Grants, Donations, and Fees

Community Schools

Area

Communications

Description

Projection of revenues from fee collections and estimated carryover balances from 2019-20 to 2020-21 determined the Community Schools self-support budget and alignment of positions within the program. Current funding formula and historical data analysis indicates moderate increase in program participation over prior year; very similar revenue flow indicates moderate increase in total anticipated revenue. There are adjustments to benefits for retirement, hospital, workers' compensation, and dental.

Strategic Objective

Community Engagement

Budget Adjustments

| Description | MOE | Local |
|----------------------------|----------|-------------------|
| Salaries | | \$ (3,410) |
| Employer Provided Benefits | | 41,656 |
| Purchased Services | | (1,342,353) |
| Unbudgeted Funds | | 3,888,102 |
| Supplies and Materials | | (1,781,973) |
| Capital Outlay | | (56,337) |
| Total | - | \$ 745,685 |

Changes to Grants, Donations, and Fees

Child Nutrition Services

Area Child Nutrition

Description The 2020-21 budget is based on historical revenue and expenditure patterns. Projections for 2020-21 reflect an overall increase in revenue of \$1,136,900 compared to 2019-20, with meal prices remaining the same as 2019-20.

The budget was adjusted to align benefits to the new rates for 2020-21.

A separate funding request for a cafeteria manager, assistant manager, and cashier assistant for South Lakes Elementary reflects a budget adjustment of \$102,201.

Strategic Objective Human Capital

| Budget Adjustments | Description | MOE | Local | Federal | Total |
|--------------------|----------------------------|----------|-------------------|-------------------|---------------------|
| | Salaries | | \$ (477,951) | \$ | \$ (477,951) |
| | Employer Matching Benefits | | 627,942 | 456,917 | 1,084,859 |
| | Purchased Services | | | 132,496 | 132,496 |
| | Supplies and Materials | | | 295,295 | 295,295 |
| | Total | - | \$ 149,991 | \$ 884,708 | \$ 1,034,699 |

Changes to Grants, Donations, and Fees

Debt Service Fees - Energy Savings Performance Contracts

Area

Facilities

Description

In 2018, the Wake County Board of Education entered into an Energy Saving's Performance Contract (ESPC) with Ameresco. This contract provided services in 12 schools to include:

1. Upgraded and standardized LED lighting technology
2. Superior light quality; longer lifetime; zero mercury lamps
3. HVAC equipment replacements
4. New boiler at one site
5. New cafeteria AHUs at one site
6. Multi-faceted BAS improvement
7. Upgraded control components
8. Expansion of BAS HVAC control
9. Retro-Cx and optimized existing system
10. Optimized air-handling units and chilled-water system
11. Demand-controlled ventilation

The \$7.2 million project was financed with a loan through BMO Harris. Annual payments begin January 1, 2021, in the amount of \$644,898. The annual loan payment will come from the forecasted ESPC savings to be generated from utilities.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------------|----------|--------------|
| Public Utilities | | \$ (644,898) |
| Debt Service - Principal | | 391,195 |
| Debt Service - Interest | | 253,703 |
| Total | - | \$ - |

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 of Education and received approval. Its first year of operation was 2017-18. The program is designed to grow by 100 participants each year.

There is one on loan position hired by the Wake County Public School System (WCPSS) but works with CCRESA directly and supports all districts who are participating. The salary and benefits are receipt supported by the CCRESA program fees. Additionally, WCPSS is receiving reimbursement for a North Carolina Association of Educators (NCAE) position on loan.

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

Strategic Objectives Human Capital and Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|----------------------------|-----|----------|
| Employer Provided Benefits | | \$ 2,358 |
| Total | - | \$ 2,358 |

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area Human Resources

Description Donations for the annual teacher of the year and principal of the year process including the recognition event are recorded as received. Any unspent balances from the 2019-20 school year will be carried over and recorded in the first quarter of the 2020-21 school year. Donations for the 2020-21 school year will be recorded when received.

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|------------------------|----------|--------------------|
| Purchased Services | | \$ (27,703) |
| Supplies and Materials | | (28,731) |
| Total | - | \$ (56,434) |

Changes to Grants, Donations, and Fees

uConfirm

Area Human Resources

Description All funds are used to support the annual retirement celebration.

Strategic Objective Human Capital

Budget Adjustments

| Description | MOE | Local |
|------------------------|-----|-------------|
| Purchased Services | | \$ (1,997) |
| Supplies and Materials | | (15,259) |
| Total | - | \$ (17,256) |

Changes to Grants, Donations, and Fees

E-Rate

Area

Technology

Description

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

In 2019, the Wake County Public School System (WCPSS) received a 60 percent discount on E-Rate services approved through the application process. For the 2020-21 application, the calculated percentages have adjusted down to a 50 percent discount on approved E-Rate services.

The projected decrease in the district's Category 1 - Wide Area Network (WAN) Services budget is based on the reduced discount percentage (from 60 percent to 50 percent) as well as the award of a new contract for fiber circuits at a lower monthly rate. Old rate was \$725 per month for a 1 GB circuit at every site. New rate is \$455 per month for a 1 GB circuit at 148 sites and \$786 per month for a 5 GB circuit at 36 sites. Some sites are campus connects (such as Leesville Road schools) and do not require individual circuits at each site. Aggregate circuit remains \$16,000 per month

The Category 2 - Infrastructure budget is projected to decrease due to the reduced discount percentage noted above and the number of sites included for network infrastructure upgrades in this year's application. Last year's discounted portion received through the E-Rate Program was \$3.519 million. This year's anticipated funding is \$2.7 million.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|-----------------------------|----------|-----------------------|
| Category 1 - WAN Services | | \$ (390,204) |
| Category 2 - Infrastructure | | (819,184) |
| Total | - | \$ (1,209,388) |

Changes to Grants, Donations, and Fees

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 (WAN) in local school administrative units and Internet connections. The North Carolina Department of Public Instruction is the sponsor of the SCI.

Recurring funding has typically 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 WAN 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 overall annual funding allotted.

In 2019, the Wake County Public School System (WCPSS) received a 60 percent discount on approved E-Rate services which allowed for reimbursement of the remaining 40 percent through SCI. For the 2020-21 application, the percentages have adjusted down to a 50 percent discount on approved E-Rate services and 50 percent against the non-discounted portion paid through SCI.

The district recently awarded a new contract for Category 1 WAN services at reduced circuit rates over the previous contract. Although the overall cost will decrease in 2020-21 against WAN services, with the increase in the discount percentage for reimbursement through the SCI, the district's request against the non-discounted portion will actually increase \$139,022.

The Category 2 - Infrastructure budget is projected to increase \$353,877 due to the increase in the SCI discount percentage, the number of sites included for upgrades in this year's application, and the associated E-Rate allotments for those sites.

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | State |
|-----------------------------|----------|-------------------|
| Category 1 - WAN Services | | \$ 139,022 |
| Category 2 - Infrastructure | | 353,877 |
| Total | - | \$ 492,899 |

Grants, Donations, and Fees Ending

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

| Program Name | MOE | Amount |
|---|----------------|-----------------------|
| State Sources | | |
| Digital Learning Initiative (DLI) Grant | | \$ (75,000) |
| Early Grade Reading Proficiency | | (963,200) |
| School Safety Grant Programs | | (178,247) |
| | <u>-</u> | <u>\$ (1,216,447)</u> |
| Local Sources | | |
| Burroughs Wellcome Fund-Career Award for Science and Mathematics Teachers | | \$ (38,186) |
| Cary Chamber of Commerce | | (813) |
| College Board - AP Summer Institute Scholarships | | (7,500) |
| Columbia University - William T. Grant Foundation | | (4,500) |
| Corning Incorporated Foundation | | (8,076) |
| Digital Promise Grant | | (185) |
| Donations - General Operations | | (18,093) |
| Duke Energy Foundation | | (5,001) |
| Duke Energy Foundation - Building Literacy - Rich Science Classrooms | | (1,500) |
| Fuquay-Varina Chamber of Commerce | | (1) |
| Helping Hands | | (1,071) |
| John Rex Endowment Positive Parenting Expansion | (33.00) | (316,216) |
| John Rex Endowment Wake Up and Read | | (3,481) |
| Kellogg Foundation | | (17,318) |
| Laura and John Arnold Foundation | | (6,791) |
| Mary Duke Biddle Foundation | | (5,647) |
| Municipal Collaboration Special Projects | | (238,003) |
| Partners for Breakfast in the Classroom | | (10,751) |
| Property Rental | | (24,000) |
| Smith Richardson Foundation | | (10,919) |
| State Farm Celebrate My Drive | | (286) |
| Triangle Community Foundation | | (5,061) |
| | <u>(33.00)</u> | <u>\$ (723,399)</u> |
| Federal Sources | | |
| ESEA Title I - Targeted Support and Improvement (TSI) | | \$ (1,020,000) |
| IDEA - State Improvement Grant | | (9,696) |
| National Science Foundation Math and Science Partnership | | (96,595) |
| | <u>-</u> | <u>\$ (1,126,291)</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.

2019-20 Base Budget

| | |
|--|-----------------------|
| CIP 2017 | \$ 682,906,406 |
| CIP 2013 | 72,728,763 |
| CIP 2006 | 488,730 |
| Vernon Malone College and Career Academy | 255,023 |
| | <u>\$ 756,378,922</u> |

Estimate of 2020-21 Budget

| | |
|----------------------|-----------------------|
| CIP 2017 New Funding | \$ 347,718,054 |
| CIP 2017 Carryover | 38,500,000 |
| CIP 2013 Carryover | 2,500,000 |
| | <u>\$ 388,718,054</u> |

Strategic Objective

Learning & Teaching

Budget Adjustments

| Description | MOE | Local |
|--------------------------|----------|-------------------------|
| Capital Building Program | | \$ (367,660,868) |
| Total | - | \$ (367,660,868) |



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