



SUPERINTENDENT'S PROPOSED BUDGET

BUDGET FOR FISCAL YEAR
JULY 1, 2017 THROUGH JUNE 30, 2018

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INTRODUCTION



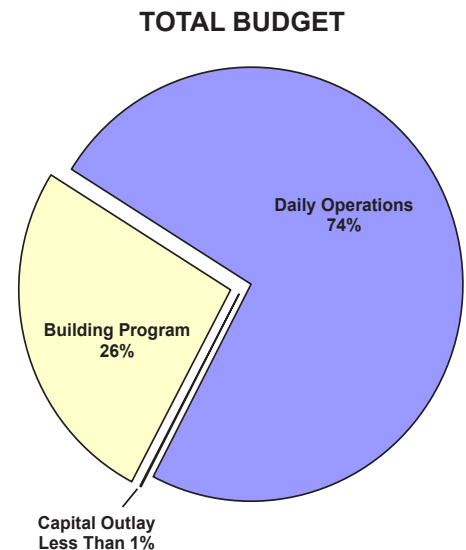
Budget at a Glance

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

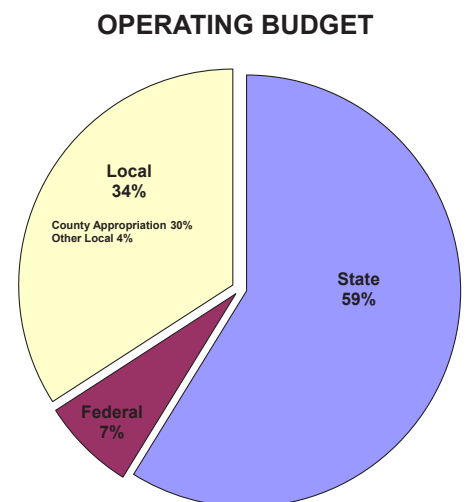
The Operating Budget pays for the day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes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

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

TOTAL BUDGET FOR 2017-18		
DAILY OPERATIONS	\$ 1,561,211,438	74%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 1,894,611	<1%
EQUALS OPERATING BUDGET	\$ 1,563,106,049	74%
+ Building Program (provided by taxpayer bonds)	\$ 554,200,000	26%
EQUALS TOTAL BUDGET	\$ 2,117,306,049	100%



OPERATING BUDGET FOR 2017-18			
	Operating Budget		Per Pupil Budget
State	\$ 922,271,164	59%	\$ 5,702
County Appropriation	\$ 466,541,821	30%	\$ 2,664
Enterprise Funds	\$ 41,626,210	3%	\$ 257
Other Local	\$ 8,184,663	1%	\$ 51
Fund Balance Appropriation	\$ 6,940,355	<1%	\$ 43
Local - Current Expense Non-restricted	\$ 6,825,000	<1%	\$ 39
Local	\$ 530,118,049	34%	\$ 3,054
Federal	\$ 110,716,836	7%	\$ 684
TOTAL	\$ 1,563,106,049	100%	\$ 9,440

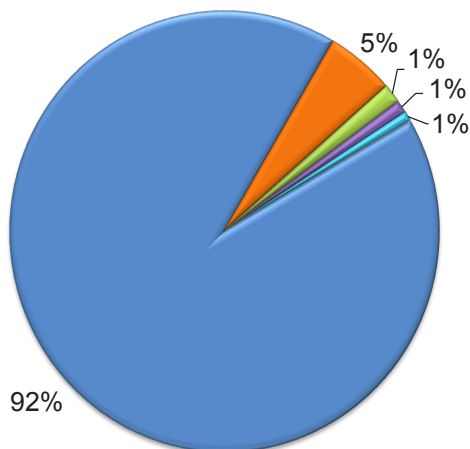







Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 59%		\$922.3 m	
State Public School Fund		The state budget pays for:	
• Position Allotments	\$596.5 m	Salaries and Benefits	\$889.4 m
• Categorical Allotments	\$173.6 m	Purchased Services	\$23.3 m
• Dollar Allotments	\$95.9 m	Supplies and Materials	\$9.5 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$55.7 m	Capital Outlay	\$0.1 m
Local Education Agency (LEA)-Financed Purchase of School Buses	\$0.4 m		
Other State Allocations for Current Operations	\$0.1 m		
Child Nutrition - Breakfast Reimbursement	\$0.1 m		
Local Sources 34%		\$530.1 m	
Noncategorical (Most flexible sources)		The local budget pays for:	
• County Appropriation (County appropriation is received 1/12 per month.)	\$466.5 m	Salaries and Benefits	\$363.8 m
• Fund Balance Appropriation	\$6.9 m	Purchased Services	\$55.9 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$5.3 m	Supplies and Materials	\$44.7 m
• Fines and Forfeitures	\$4.7 m	Transfer to Charter Schools	\$32.2 m
• Tuition and Parking Fees	\$1.2 m	Utilities	\$31.7 m
• E-Rate	\$0.9 m	Capital Outlay (mobile units, vehicles, and equipment)	\$1.8 m
• Investment Fund Interest	\$0.8 m		
• Disposition of Fixed Assets	\$0.2 m	Local salary supplement for all teachers & school-based administrators is included in salaries and benefits.	
• Cellular Lease	\$0.2 m		
• Rebates	\$0.2 m		
Unused funds roll to fund balance.			
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$18.0 m		
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$13.5 m		
• Community Schools	\$10.0 m		
Local Grants/Contracts/Donations	\$1.7 m		
Federal Sources 7%		\$110.7 m	
The federal budget pays for:			
Federal Grants routed through NCDPI	\$68.6 m	Salaries and Benefits	\$65.6 m
Commodities (turkey, beef, cheese)	\$35.8 m	Supplies and Materials	\$26.7 m
Medicaid	\$5.2 m	Purchased Services	\$18.0 m
Direct Federal Grants	\$0.7 m	Capital Outlay	\$0.4 m
ROTC	\$0.4 m		

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

Operating Budget: \$1,563,106,049



-  Schools \$1,434.5 m - 92%
-  Operations Support \$80.3 m - 5%
-  Academic Advancement \$22.3 m - 1%
-  Board of Education, Superintendent's Office, Communications, Chief of Staff and Strategic Planning \$14.7 m - 1%
-  Technology Services \$11.3 m - 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.6 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 161,000 students in 181 different schools, it is not.

Public education is a human-resource-intensive business with 85 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 8 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 922,271,164
Local Sources	530,118,049
Federal Sources	110,716,836
Total	\$ 1,563,106,049

Operating Budget		
Salaries and Benefits	\$ 1,318,882,364	85%
Purchased Services	128,788,139	8%
Supplies and Materials	80,895,011	5%
Capital Outlay	2,323,972	<1%
Transfers to Charter Schools	32,216,563	2%
Total	\$ 1,563,106,049	100%

STATE FUNDING

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

The proposed budget assumes WCPSS will receive additional state resources due to student growth and new schools opening. The state's final 2014-15 budget changed the definition of Continuation Budget. Student growth is no longer included in the state's Continuation Budget. School districts do not know if they will receive an increase in funding for student growth until the state budget is adopted.

Starting in 2017-18, the average class size for grades K-3 for the local education agency shall not exceed the funded ratio and an individual class shall not exceed three above the funded ratio.

Funded ratio is as follows:

K	1:18
1 st	1:16
2 nd	1:17
3 rd	1:17

The state did not approve additional funding for this requirement change. Although the class size legislation would require an additional 462 teachers, WCPSS staff is optimistic there will be a partial solution by the legislature; therefore, only half of the cost is included as a local request in the proposed budget. The budget includes a potential risk item for the other half of the cost, as well as facility costs that may be required for additional staff in schools.

State sources pay for 59 percent of the operating budget. The majority of state funding is spent on salaries and benefits.

State Revenue	
State Public School Fund	\$ 921,659,366
Other Allocations for Current Operations	102,418
LEA-Financed Purchase of School Buses	387,942
Child Nutrition - Breakfast Reimbursement	121,438
Total	\$ 922,271,164

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 889,388,283	96%
Purchased Services	23,245,295	3%
Supplies and Materials	9,532,441	1%
Capital Outlay	105,145	<1%
Total	\$ 922,271,164	100%

Budget at a Glance

STATE FUNDING

The Wake County Public School System (WCPSS) receives funds from the North Carolina Department of Public Instruction (NCDPI) for several different programs within four types of allotments:

- **Position Allotments**, which includes Classroom Teachers, School Building Administration, Instructional Support Personnel, and Career and Technical Education (CTE) Months of Employment, are for specific purposes and are not limited to a specific dollar amount. This means the school system receives a budget of months with no dollar limit; therefore, the most expensive employees are assigned to state months.
- **Dollar Allotments** can be used to hire staff or purchase goods for a specific purpose, but school systems must operate within the allotted dollar amount. Teaching Assistants and Central Office Administration are Dollar Allotments.
- **Categorical Allotments** are used to purchase all services necessary to address the needs of a specific population or service. School systems must operate within the allotted funds. Examples of Categorical Allotments are At-Risk Student Services and Children with Special Needs.
- **Unallotted Categories** include Non-Contributory Employee Benefits. NCDPI covers actual expenditures for longevity, annual leave, disability, and educational leave rather than allotting a specific dollar amount.

TRANSFERS

Budget managers transfer resources between allotment categories in accordance with General Statute 115C-105.25. Transfers occur throughout the year and must be approved by NCDPI.

In 2016, the State Board of Education adopted a Restart Model intended to reform recurring low-performing schools. WCPSS currently has two schools participating in the Restart Model and will add an additional 10 schools in 2017-18. WCPSS is required to transfer an amount equal to the state average per pupil allocation for the local education agency for the average daily membership of the school into a restricted program called Restart Schools.

The chart below shows transfers between categories, including Restart Schools, in 2016-17 at the time this document was prepared and transfers included in the Superintendent's Proposed Budget for 2017-18:

Transfers From	2016-17	2017-18
Alternative Programs and Schools/At-Risk Student Services	\$ 17,528,987	\$ 17,528,987
Limited English Proficiency	8,985,765	8,985,765
Academically or Intellectually Gifted	8,326,822	8,326,822
Classroom Teachers (Restart Schools)	6,094,140	6,482,191
State Textbook Account	7,224,570	6,090,344
Classroom Materials/Instructional Supplies and Equipment	4,842,583	4,842,583
Disadvantaged Student Supplemental Funding	4,445,112	4,445,112
Career and Technical Education - Months of Employment	1,272,249	1,272,249
Teacher Assistants (Restart Schools)	685,330	705,890
Total:	\$ 59,405,558	\$ 58,679,943

Transfers To	2016-17	2017-18
Dollars for Certified Personnel	\$ 38,654,224	\$ 37,730,203
Non-Instructional Support Personnel	13,158,246	12,948,041
Restart Schools	6,779,470	7,188,081
Career and Technical Education - Program Support Funds	813,618	813,618
Total:	\$ 59,405,558	\$ 58,679,943

Budget at a Glance

LOCAL FUNDING

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

Local Revenue	
County Appropriation	\$ 466,541,821
Tuition and Fees	24,640,552
Child Nutrition Sales Revenue	17,960,658
Local Sources - Unrestricted	6,699,501
Local Sources - Restricted	7,335,162
Special Revenue Services	6,940,355
Total	\$ 530,118,049

Local Budget 34% of the Operating Budget		
Salaries and Benefits	\$ 363,850,634	69%
Purchased Services	87,564,564	17%
Supplies and Materials	44,662,100	8%
Capital Outlay	1,824,188	<1%
Transfers to Charter Schools	32,216,563	6%
Total	\$ 530,118,049	100%

The Wake County Board of Commissioners ultimately determines the amount of county appropriation for the school system. The superintendent recommends a county appropriation of \$466.5 million for 2017-18, which is an increase of \$56.6 million.

	2016-17	Proposed 2017-18	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 407,871,457	\$ 464,451,138	\$ 56,579,681	
Capital Outlay	\$ 1,150,969	\$ 1,191,669	\$ 40,700	
Crossroads Lease	\$ 888,574	\$ 899,014	\$ 10,440	
	\$ 409,911,000	\$ 466,541,821	\$ 56,630,821	14%
Student Membership				
WCPSS	159,549	161,757	2,208	1%
Charter Schools	10,814	13,349 ¹	2,535	23%
	170,363	175,106	4,743	3%
Allocation Per Student	\$ 2,406	\$ 2,664	\$ 258	11%

¹Estimated 12,286 Wake students in existing charter schools plus 1,063 students in two new charter schools opening in 2017-18.

FEDERAL FUNDING

Federal sources support 7 percent of the school system's operating budget. The proposed budget assumes there will be no further funding reductions from sequestration. 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 2016-17, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur.

Federal Revenue	
Restricted Grants (Received through NCDPI)	\$ 68,574,526
Restricted Grants (Received Directly)	5,929,981
USDA Grants	35,762,329
ROTC	450,000
Total	\$ 110,716,836

Federal Budget 7% of the Operating Budget		
Salaries and Benefits	\$ 65,643,447	59%
Purchased Services	17,978,280	16%
Supplies and Materials	26,700,470	24%
Capital Outlay	394,639	1%
Total	\$ 110,716,836	100%

Budget Development

BUDGET PROCESS

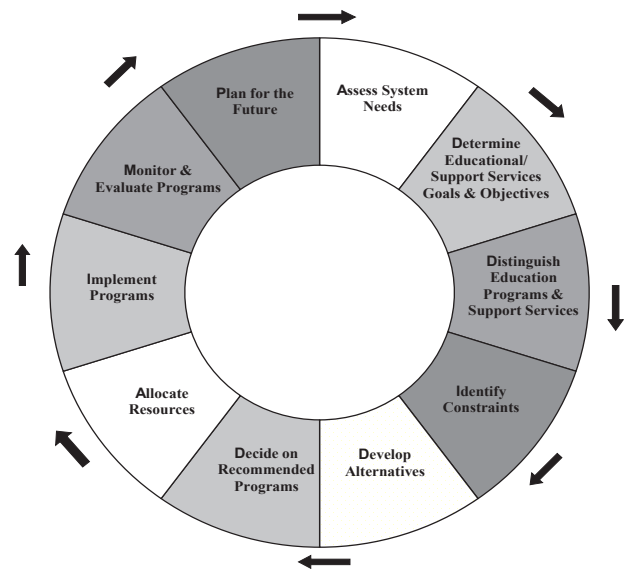
Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education.

The budget process begins after the Budget Department provides budget managers with instructions and budgetary assumptions for creating business cases. Budget managers submit business cases to propose an increase or decrease to the budget. Business cases are created for each area based on variables such as student membership, new schools, and calendar and rate changes. Business cases are organized into the following categories and then grouped together by area:

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

The superintendent and his team review each budget request and develop a balanced budget by applying funding sources to accomplish the strategic plan of the school system while maximizing use of taxpayer dollars. The superintendent delivers the budget to the board of education. Following review, a public hearing, and any changes, the board takes action to approve the Board of Education's Proposed Budget and delivers it to the Wake County Board of Commissioners by May 15. The board adopts a budget resolution for a beginning budget following action by the county commissioners.

THE BUDGET CYCLE



BUDGET ACTIVITIES IN 2016-17

October 2016	Present timeline and set expectations for the development of the Superintendent's Proposed Budget to the Leadership Team.
October 25, 2016	Meeting with the division of principals regarding budget priorities.
November 18, 2016	Each division submits business cases for the 2017-18 budget.
December 2016	Budget staff prepare an unbalanced budget for the superintendent's review.
December 20, 2016	Board of Education Work Session - Board input on focus areas for the 2017-18 operating budget.
January 19, 2017	Finance Committee Meeting - Board member input to budget development.
January - February 2017	Superintendent's team work sessions to balance the budget.
February 15, 2017	Strategic planning team meeting to provide input to budget development.
April 4, 2017	Deliver the Superintendent's Proposed Budget to the board of education.
April 2017	Public hearing and board of education work session on the Superintendent's Proposed Budget.
April - May 2017	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15, 2017	Deliver the Board of Education's Proposed Budget to the county commissioners.

Budget Development

BOARD OF EDUCATION'S FOCUS AREAS FOR THE 2017-18 OPERATING BUDGET

At the January 19, 2017, Board of Education Finance Committee, staff provided the following data from the 2016-17 budget to board members: deferred needs list, board of education's focus areas, and budget reductions implemented.

Board members split into two groups and provided input for the development of the 2017-18 budget. All of the items provided by the board members plus the focus areas from 2016-17 were displayed.

The superintendent provided colored dots to each board member:

- Four green dots ● Must Have
- Three yellow dots ● Would Like to Have
- Two red dots ● Defer

Board members assigned all dots to the input items displayed.

Must Have ●

- Alternative learning - alternative to suspension for academic and behavioral success ●
- Communities of belonging ●
- Strategic communication to parents ●
- Fully fund the strategic plan - Office of Equity Expansion (Core Belief #2) ●
- Additional counselor positions and social workers ●
- Additional nurse positions in all schools (one per school) ● ● ●
- School staff/student ratio in the classroom ●
- Teaching assistant in all K-2 classrooms and 10 months of employment ● ● ●
- Behavioral modification in Alternative Learning Center (ALC) in/out- school, core teaching ● ●
- Middle school music program ●
- Student performance Elementary Support Model (ESM) schools (move the needle - 45 percent currently) ●
- Explore whole child trauma in form ●
- Transportation ●
 - Collaboration with city and county public transportation
 - Strategic alignment of tiered transportation services with district goals (long term)
- Transportation fully funded (Magnet, Special Education, shorter ride time) omit express buses ● ● ●

Would Like to Have ●

- Expand Pre-K in all low SES ● ●
- Expand teacher planning time ●
- Fund technology in the operating budget ●
- Increase pay for non-certified staff ●
- More choice models in and around central Wake ●
- Full-time social worker and smaller class sizes with greater than 60 percent ●
- Extra Duty pay ●
- Fund a market study on teachers ●
- Communication/customer service-lack of response tools (Marketing) ● ●
- Mental Health (collaboration with the county) ●
- Academically/Intellectually Gifted (AIG) funding ●
- Arts funding ●
- Middle School Support Model (Restart) ●
- Protected teacher planning time ● ●

Budget Development

BOARD OF EDUCATION'S FOCUS AREAS FOR THE 2017-18 OPERATING BUDGET

Defer ●

- Expansion of Pre-K (Ready to Learn Centers) ●
- Communication/customer service-lack of response tools (Marketing) ●
- Full custodial services ●
- Funding for Maintenance and Operations ●
- Recruitment and retention ●
- Foreign language instruction in elementary grades ● ●
- Redesign and enhance CMAPP (Curriculum Management Application) ● ● ●

Non-Rated Items

- Alternative programs
- Programs for academically at-risk students (Limited English Proficiency, students with disabilities, ED)
- Programs for Academically/Intellectually Gifted (AIG) students
- Flex academy/alternative learning center for suspended students
- Reformulate and enhance the arts
- Reduce testing
- Elementary Support Model (ESM) schools: Professional Development (PD), staff strong teachers and incentives
- Resources toward equity efforts
- Middle schools - literacy, social services, electives, arts, textbooks, salaries, incentives
- PD human capital
- Leadership development
- Tech support
- Tech device plan
- Equity study
- Instructional supplies/resources
- Increase principal pay
- Increase teacher pay
- Fully funding strategic plan - PD to support 4Cs
- Staff salaries (living wage)
- Salaries of outsourced contract support (living wage)
- Improve customer service
- Supplies for classroom
- Social/emotional learning (K-12)
- Counselors at national (norm/level)

Budget Development

POTENTIAL RISKS

There are some areas of uncertainty that exist regarding the 2017-18 budget that could impact costs. The largest is the potential impact of any legislated decisions by the General Assembly during the 2017 session. Once the state approves a budget for 2017-18, the superintendent and staff will provide the impact on resources. The areas of uncertainty are:

Affordable Care Act

Effective January 2015, the Affordable Care Act requires large employers (those with over 50 employees) to offer health care insurance to employees that work beyond 30 hours per week on average. The measurement period for continuing employees is a 12-month 'look back' average of time worked and the measurement period for new hires considered full-time is on a monthly basis. Based on last fiscal years experience, we expect that approximately 200 to 250 employees will be considered 'newly eligible' each fiscal year and offered the High Deductible Health Plan with less than a one percent acceptance rating. The State Health Plan cost allocation for employers is currently set at \$127.44 per month per employee electing coverage.

Charter Schools

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. There was a 26 percent increase in charter school students over the last two years. The amount of increase in 2017-18 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 proposed budget includes an increase of \$6.8 million for 2017-18. The actual increase could be higher. Existing charter schools project an increase of 1,472 Wake County students. Two new charter schools will open in 2017-18 serving another 1,063 Wake County students.

Class Size Legislative Requirement

Although the class size legislation effective July 1, 2017, would require an additional 462 teachers, WCPSS staff is optimistic there will be a partial solution by the legislature; therefore, only half of the cost is included as a request in the proposed budget. In addition, the district may require additional classroom space.

Continuation Budget Funding - Student Growth

Senate Bill 744, Section 6.4(b) legislated in the state's final 2014-15 budget, repealed the previous definition of Continuation Budget and replaced it with a new definition. Student growth is no longer included in the state's Continuation Budget. School districts will not know if they will receive an increase in funding for student growth until the state budget is adopted. WCPSS allots resources to schools in the spring for the coming year, and recruits to fill teaching positions during the same time period. If the state does not fund student growth, other sources of revenue will need to be identified to support staffing levels, or staffing levels will need to be adjusted.

Federal Resources

There is a potential risk of federal reductions in funding for public education if the federal government redirects resources to alternatives. The repeal and replacement of the Affordable Care Act may eliminate the reimbursement for Medicaid billable services to schools. There is a potential loss of E-Rate reimbursement. All three of these items would directly impact federal resources in the school system's budget. Given the President's proposed budget, there are potential reductions in Title II and other federal grants.

Lapsed Salaries

The budget includes 5,800 Months of Employment (MOE), or approximately 580 positions or \$19.5 million, to be paid by lapsed salaries. This equates to 2.8 percent of all months. The typical vacancy rate has been 4.2 percent.

Magnet New and Revised Theme Schools

The board of education approved one school to become a new magnet and three magnet schools to significantly revise their themes in November 2016. Positions are allotted in magnet schools in alignment with the Magnet Theme Essentials. Magnet programs of like themes receive equal allotments according to the formula. The proposed budget includes an increase of \$2.0 million to cover the cost of additional position allotments and funds for professional development, supplies, and fees that support the schools theme development. It is possible that WCPSS will receive funding from the magnet grant to cover most of these costs which would result in a savings.

Budget Development

POTENTIAL RISKS

Pay Raises

The Superintendent's Proposed Budget includes an estimated 3 percent increase in salaries to be approved by the General Assembly. Any salary increases approved different than the estimated 3 percent will impact budget costs.

Pension Spiking

Pension spiking is a substantial increase in compensation that results in unusually high liabilities to the Retirement System. The Anti-Pension Spiking Contribution-Based Benefit Cap approach to limiting pension spiking will prevent employers in the Retirement Systems from absorbing the additional liabilities caused by pension spiking by other employers. The pension spiking cap only applies to individuals with an Average Final Compensation (AFC) of \$100,000 or higher, adjusted annually for inflation, and will only directly impact a small number of those individuals. The maximum number of people per year who can be affected by the cap is 0.75 percent of retirees. For members who enter the Retirement System from which they retire before January 1, 2015, the last employer will pay the cost of the additional liability on the Retirement System caused by the pension spike. For members who enter the Retirement System from which they retire on or after January 1, 2015, the employer or employee may pay for the additional liability, or the employee can choose to receive a reduced benefit. The Wake County Public School System (WCPSS) receives a list for review of employees who may fall into this category on a monthly basis.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. The Superintendent's Proposed Budget includes estimated increases in the rates:

	Actual 2016-17	Estimated 2017-18	Increase in Rate	Percent Change from Prior Year
Retirement	16.33%	16.54%	0.21%	1%
Hospitalization	\$5,659	\$5,844	\$185	3%

Any changes in rates different than those estimated will impact budget costs.

Unemployment Reserve

Beginning with the new law changes effective June 30, 2013, WCPSS was required to build and maintain an account balance reserve of 1 percent of annual taxable wages. The reserve was established in 2013-14. There will be an annual reconciliation process that could require additional budget dependent on turnover rates, head count, and taxable wage base.

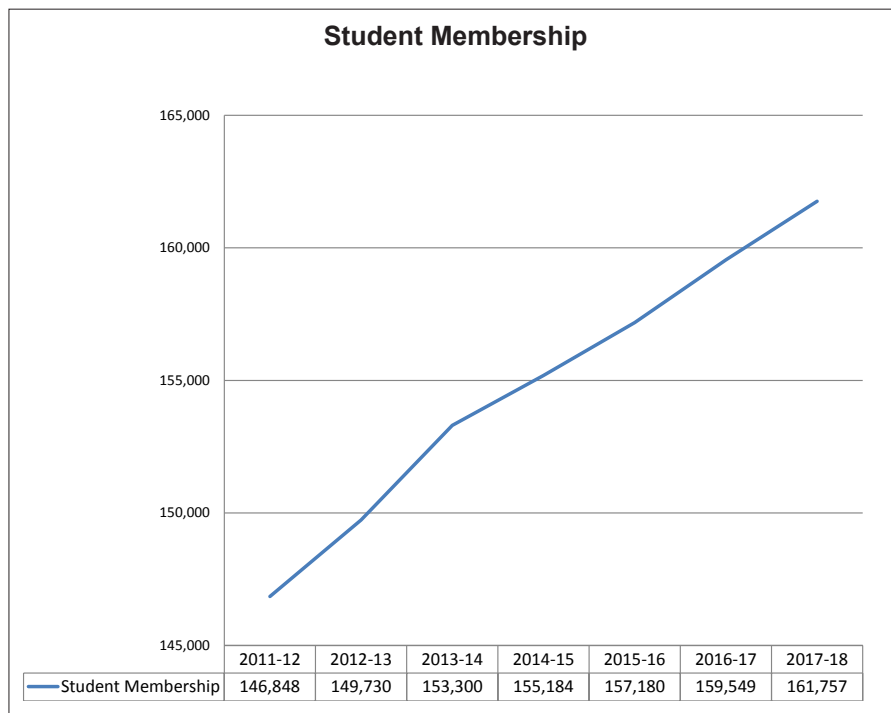
Membership Data

The Wake County Public School System is the largest school district in North Carolina and the 15th largest school district in the country. The projected number of students for 2017-18 is 161,757; including 74,604 elementary school students, 37,132 middle school students, and 50,021 high school students. School system and county staff, along with ITRE/ORED, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Projected
K - 5	70,808	71,454	72,883	72,742	73,195	74,572	74,604
6 - 8	33,820	34,739	35,713	36,319	35,926	35,922	37,132
9 - 12	42,220	43,537	44,704	46,123	48,059	49,055	50,021
Total	146,848	149,730	153,300	155,184	157,180	159,549	161,757

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2011-12*	19,585	11,578
2012-13	19,947	11,547
2013-14	20,287	12,094
2014-15	20,656	12,549
2015-16	20,880	12,177
2016-17	20,832	12,128

*2011-12 is the first year LEP has included PreK students in their October 1 count.



2017-18	
Student Membership Projection By Grade	
K	11,895
1	12,196
2	12,207
3	12,751
4	12,638
5	12,917
6	12,816
7	12,376
8	11,940
9	13,717
10	12,550
11	12,204
12	11,550
	161,757

School Data

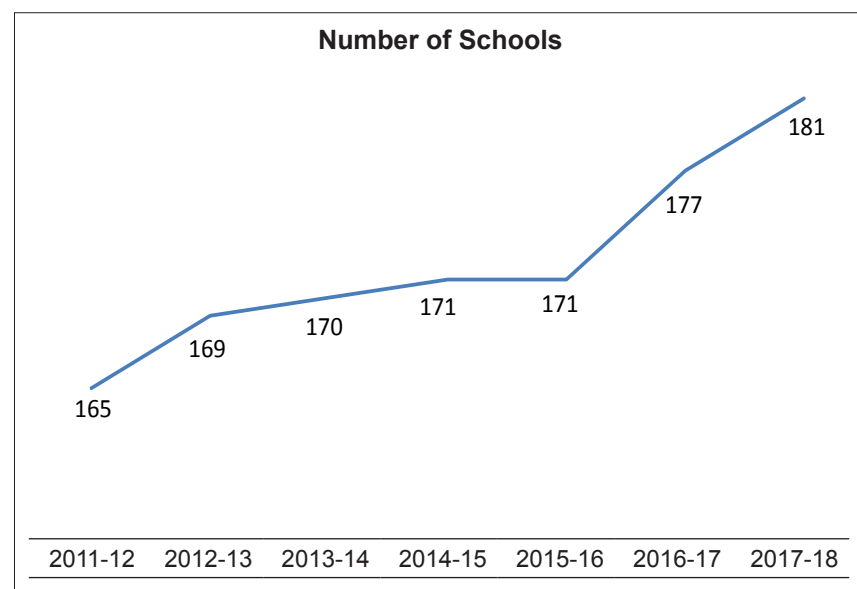
2017-18

New Schools	Estimated Student Membership
Traditional Calendar	
1. Hortons Creek Elementary	849
2. Rogers Lane Elementary	760
3. River Bend Middle	953
Early College Calendar	
4. North Wake College and Career Academy	330
Calendar Change	
River Bend Elementary is moving from multi-track year-round calendar to traditional calendar.	

Square Footage			
	Maintained	Custodial	Utilities
2016-17	23,427,540	23,515,325	23,473,391
Increase	666,354	666,354	666,354
Total	24,093,894	24,181,679	24,139,745

Acreage	
2016-17	4,673
Increase	99
Total	4,772

Number of Schools by Calendar	2016-17	Inc./ Dec.	2017-18
Traditional			
Elementary	71	3	74
Middle	23	1	24
High	24		24
K-8 Academy	1		1
Total	119	4	123
Single Track YR			
Elementary	9		9
Middle	2		2
Total	11	0	11
Multi-Track YR			
Elementary	28	(1)	27
Middle	9		9
Total	37	(1)	36
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Total	5	0	5
Early College Calendar			
High	3	1	4
Leadership Academies	2		2
Total	5	1	6
Total	177	4	181



Number of Schools by Grade	
Elementary	112
Middle	37
High	29
K-8 Academy	1
6-12 Leadership Academy	2
Total	181

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2015-16 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 2013-14 was the U.S. Census Bureau which used fall 2013 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 108 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) 2015-16

School System	Final Average Daily Membership	Rank out of 115 Districts	State		Federal		Local		Total	
			PPE	Rank	PPE	Rank	PPE	Rank	PPE	Rank
WCPSS	156,612	1	\$ 5,349	108	\$ 466	105	\$ 2,430	19	\$ 8,245	81
Charlotte-Mecklenburg	145,444	2	\$ 5,227	112	\$ 548	91	\$ 2,319	23	\$ 8,094	90
Guilford	71,429	3	\$ 5,452	104	\$ 587	81	\$ 2,733	13	\$ 8,772	56
Forsyth	53,947	4	\$ 5,615	92	\$ 701	53	\$ 2,286	27	\$ 8,603	68
Cumberland	49,918	5	\$ 5,412	106	\$ 721	49	\$ 1,635	76	\$ 7,768	105
State	1,432,507		\$ 5,720		\$ 615		\$ 2,068		\$ 8,402	
WCPSS Compared to the State	10.9%		\$ (371)		\$ (149)		\$ 362		\$ (157)	

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

Per pupil spending as of 2013-14 is the most recent data available for national comparisons. The national average for per pupil spending in 2013-14 was \$12,774. The average per pupil spending in North Carolina that same year was \$9,340. WCPSS spent \$7,810 per student; 16 percent less than the state average, and 39 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2013-14

School System	City	2013-14 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	151,295	\$ 15,181
Prince George's	Upper Marlboro, MD	125,136	\$ 13,994
Fairfax	Fairfax, VA	183,417	\$ 13,710
Philadelphia	Philadelphia, PA	137,674	\$ 10,352
Shelby	Memphis, TN	149,832	\$ 9,221
San Diego	San Diego, CA	130,303	\$ 9,681
Gwinnett County	Lawrenceville, GA	169,150	\$ 9,270
Duval County	Jacksonville, FL	127,653	\$ 8,831
Dallas	Dallas, TX	159,713	\$ 8,609
Charlotte-Mecklenburg	Charlotte, NC	142,991	\$ 8,318
Wake County	Cary, NC	153,534	\$ 7,810

Source: U.S. Census Bureau website: <https://www.census.gov/govs/school/>

Budget Changes by Category

This table provides a summary of changes by category. The Summary of Business Cases section provides a list of business cases for budget increases or decreases within each category. There are page references to each business case to find detailed descriptions and calculations for budget changes recommended for 2017-18.

	State Sources	Local Sources	Federal Sources	Total
2016-17 BUDGET	\$ 885,664,537	\$ 1,057,787,664	\$ 126,940,305	\$ 2,070,392,506
GROWTH New schools, increase in student membership, square footage, and acreage.	\$ 16,127,732	\$ 8,870,908	\$ 89,495	\$ 25,088,135
PROGRAM CONTINUITY Continue providing the same level of service from prior year.	\$ -	\$ 5,177,656	\$ (1,745,878)	\$ 3,431,778
INFLATION Increase costs due to higher rates.	\$ -	\$ 237,405	\$ -	\$ 237,405
LEGISLATIVE IMPACT Budget changes required due to requirements approved or anticipated to be approved by the General Assembly.	\$ 22,768,437	\$ 28,257,771	\$ -	\$ 51,026,208
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year.	\$ (2,523,428)	\$ (17,408,819)	\$ -	\$ (19,932,247)
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS Savings due to changes in program.	\$ (65,601)	\$ (5,568,943)	\$ -	\$ (5,634,544)
NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year.	\$ 584,769	\$ 20,119,793	\$ (3,535,434)	\$ 17,169,128
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances.	\$ (106,887)	\$ (27,646)	\$ (10,867,742)	\$ (11,002,275)
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending.	\$ (178,395)	\$ (1,549,111)	\$ (163,910)	\$ (1,891,416)
OPERATING BUDGET CHANGES	<u>\$ 36,606,627</u>	<u>\$ 38,109,014</u>	<u>\$ (16,223,469)</u>	<u>\$ 58,492,172</u>
CAPITAL BUILDING PROGRAM Changes to resolutions for the building program and carryforward balances.	\$ -	\$ (11,578,629)	\$ -	\$ (11,578,629)
2017-18 PROPOSED BUDGET	<u>\$ 922,271,164</u>	<u>\$ 1,084,318,049</u>	<u>\$ 110,716,836</u>	<u>\$ 2,117,306,049</u>

Deferred Needs

The Deferred Needs list indicates business cases considered but not included in the Superintendent's Proposed Budget. The superintendent and staff will analyze the impact of funding later in the summer once the General Assembly approves a budget, the federal government finalizes grant awards, and the county commissioners approve funding for 2017-18. Staff will continue to monitor actual costs and collections compared to budgeted amounts on an ongoing basis to identify savings during the year that could be applied towards these items.

	MOE	Recurring Cost	One-Time Cost	Total Cost
ADDITIONAL COUNTY APPROPRIATION NEEDED TO SUPPORT THE SUPERINTENDENT'S PROPOSED BUDGET				\$ 56,630,821
Teacher and School-Based Administrator Supplement Pay Increase (Years 2-5)	-	\$ 64,000,000	\$ -	\$ 64,000,000
Counselors and Other Instructional Support (Years 2-3)	2,944.00	19,993,950	-	19,993,950
Formula Alignment - Maintenance Square Footage and Acreage	-	8,157,472	-	8,157,472
Student/Teacher Device Replacement in Schools	-	8,000,000	-	8,000,000
Market Salary Adjustments	-	5,500,000	-	5,500,000
Formula Alignment - Custodial Cleaning	-	5,078,153	-	5,078,153
Facility Painting Schedule	-	4,521,974	-	4,521,974
Textbooks Local Funds	-	4,074,659	-	4,074,659
Instructional Technology Facilitators	605.00	3,401,663	-	3,401,663
Custodial Services - Annual Stripping, Waxing, and Carpet Cleaning	-	2,526,337	-	2,526,337
Extra Duty Salary Increase (Years 4-5)	-	1,632,802	-	1,632,802
Assistant Principal Formula for Middle Schools	165.00	1,286,704	-	1,286,704
Central Services Hiring Freeze	-	1,000,000	-	1,000,000
Activity Buses	-	-	852,066	852,066
Occupational Therapists	104.06	753,933	4,000	757,933
District Office Receptionists	216.00	684,407	9,000	693,407
Instructional Technology and Library Media Services Expansion	84.00	644,110	-	644,110
Connections Alternative High School	64.00	432,974	80,000	512,974
Online Registration and Forms	-	275,000	147,500	422,500
Middle School Academics Visual and Performing Arts	75.00	421,692	-	421,692
Recurring Replacement of Support Vehicles	-	400,000	-	400,000
Magnet Theme Development at Stough and Daniels	50.00	292,308	-	292,308
Digital Portfolio Software Solution	-	290,000	-	290,000
Refinishing and Resealing of Hardwood Floors	-	234,775	-	234,775
District Mobile App	-	206,150	-	206,150
Forklifts and Box Trucks	-	-	203,000	203,000
Audiologists	29.20	199,721	2,500	202,221
Custodial Services - Exterior Window Cleaning	-	185,620	-	185,620
Special Education Teaching Assistants	46.50	148,306	-	148,306
Instructional Technology Coordinating Teachers	24.00	132,637	-	132,637

Deferred Needs

	MOE	Recurring Cost	One-Time Cost	Total Cost
Best Practices in Secondary Literacy Instruction	-	\$ 125,133	\$ -	\$ 125,133
Security Administrator	12.00	81,022	25,000	106,022
Senior Administrator	12.00	103,372	-	103,372
Exceptional Children (EC) Operations	24.00	102,704	-	102,704
Digital Library	-	100,000	-	100,000
Senior Administrator - Enterprise Systems	12.00	98,671	-	98,671
Base Elementary Support Model Pre-K Classroom Walnut Creek	19.30	97,516	-	97,516
Physical Therapists	13.70	97,090	-	97,090
Data Governance Audit	-	95,000	-	95,000
Senior Administrator - Data Analyst for Human Capital	12.00	90,489	1,500	91,989
Senior Administrator Crisis	12.00	90,489	-	90,489
Local Alternative Teacher Preparation Program	12.00	88,946	-	88,946
Risk Management - Safety Administrator	12.00	84,733	2,250	86,983
Instructional Support Technician	12.00	81,770	2,000	83,770
Instructional Support Technician - Telecom	12.00	81,770	-	81,770
Systems Administrator I	12.00	81,022	-	81,022
Generator Replacement	-	-	80,000	80,000
Social Emotional Foundations for Early Learning Coach	12.00	68,697	-	68,697
Beginning Teacher Coordinator	12.00	66,318	2,350	68,668
Employee Recognition	-	67,200	-	67,200
Accountant	12.00	65,970	850	66,820
Administrator - Internal Audit Department	12.00	66,022	-	66,022
Research Associate (Data, Research, and Accountability)	12.00	63,459	-	63,459
Student Information Systems Customizations/Consulting Services	-	50,000	-	50,000
Professional Development Information Systems Department	-	17,000	-	17,000
TOTAL DEFERRED NEEDS	4,643.76	\$ 136,439,740	\$ 1,412,016	\$ 137,851,756

COUNTY APPROPRIATION INCREASE NEEDED IF DEFERRED NEEDS WERE ADDED TO THE BUDGET REQUEST

\$ 194,482,577

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
GROWTH					
SCHOOLS					
Teachers - Regular Classroom	65	\$ 8,169,739	\$ 1,845,048	\$ -	\$ 10,014,787
Teaching Assistants - Regular Classroom	66	(211,613)	420,412	-	208,799
Instructional Supplies	67	87,232	73,712	-	160,944
New Schools and School Changes	68	3,275,842	3,945,084	-	7,220,926
New Schools - Early Hires, Task Assignment, and Staff Development Dollars	75	-	(111,033)	-	(111,033)
Textbooks State Funds	76	90,417	-	-	90,417
ACADEMICS					
Career and Technical Education (CTE) Program Support	77	32,340	-	-	32,340
Drivers Education	78	(30,706)	-	-	(30,706)
GradPoint Summer School Months of Employment (MOE)	79	2,524	400	-	2,924
Limited English Proficiency (LEP) MOE	80	105,146	130,401	-	235,547
Magnet Early College Program Fees	81	-	16,003	-	16,003
Middle School Academics Teachers	82	-	251,386	-	251,386
SPECIAL EDUCATION					
Audiologists	83	172,146	30,075	-	202,221
Occupational Therapists	84	277,773	5,105	-	282,878
Physical Therapists	86	77,941	310	-	78,251
Special Education Teachers and Teaching Assistants	87	2,215,828	1,708,231	-	3,924,059
Speech-Language Pathologists	89	800,442	126,803	-	927,245
STUDENT SERVICES					
Advanced Placement (AP) Registration	91	-	5,000	-	5,000
Preschool Special Education Teachers and Teaching Assistants	92	684,304	38,221	89,495	812,020
School Counselors	94	378,377	63,065	-	441,442
CHIEF OF STAFF AND STRATEGIC PLANNING					
Academically and Intellectually Gifted (AIG) CogAT/IOWA Assessment Scanning	96	-	7,262	-	7,262
Benchmark Assessments for Elementary Support Model Schools	97	-	32,085	-	32,085
COMMUNICATIONS					
Schoolwires Content Management System	98	-	8,500	-	8,500
TRANSPORTATION					
Exceptional Children (EC) Operations	99	-	274,838	-	274,838
GROWTH TOTAL		\$ 16,127,732	\$ 8,870,908	\$ 89,495	\$ 25,088,135

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
PROGRAM CONTINUITY					
ACADEMICS					
K-2 Literacy Coaches	100	\$ -	\$ 102,310	\$ (102,530)	\$ (220)
North Wake College and Career Academy	101	-	387,309	-	387,309
Outside the Calendar Professional Learning Days - Elementary Support Model	102	-	856,479	(857,100)	(621)
Positions Previously Funded by the Magnet School Grant	103	-	443,814	(657,133)	(213,319)
STUDENT SERVICES					
Data Manager - McKinney-Vento Homeless Assistance	104	-	49,041	(49,674)	(633)
Elementary Counselor Coordinator for Elementary Support Model and At-Risk Schools	105	-	78,911	(79,441)	(530)
Social Emotional Foundations for Early Learning Coach	106	-	68,697	-	68,697
COMMUNICATIONS					
Intranet	107	-	179,940	-	179,940
Let's Talk Customer Service	108	-	200,000	-	200,000
FACILITIES					
Real Estate Leases	109	-	(2,893)	-	(2,893)
Real Estate Leases: Crossroads I and II	110	-	101,086	-	101,086
HUMAN RESOURCES					
Extra Duty Salary Increase	111	-	2,559,618	-	2,559,618
Future Teachers Program	112	-	18,000	-	18,000
Mentor Pay	113	-	35,344	-	35,344
TECHNOLOGY					
Business Intelligence Software	114	-	50,000	-	50,000
Single Sign-On Support	115	-	50,000	-	50,000
PROGRAM CONTINUITY TOTAL		\$ -	\$ 5,177,656	\$ (1,745,878)	\$ 3,431,778
INFLATION					
ACADEMICS					
Athletics Swimming Pool Rentals	116	\$ -	\$ 2,800	\$ -	\$ 2,800
MAINTENANCE AND OPERATIONS					
Utilities Increase	117	-	234,605	-	234,605
INFLATION TOTAL		\$ -	\$ 237,405	\$ -	\$ 237,405

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Employer Matching Rate Increases	118	\$ 4,111,505	\$ 792,262	\$ -	\$ 4,903,767
Legislative Salary Increase	119	23,306,007	7,131,069	-	30,437,076
SCHOOLS					
Charter Schools	120	-	6,800,000	-	6,800,000
Teacher - Regular Classroom - Class Size Legislative Requirement	121	-	13,174,000	-	13,174,000
ACADEMICS					
mClass Reading 3D	122	(593,000)	-	-	(593,000)
Textbooks State Funds - One-Time Allotment	123	(1,033,314)	-	-	(1,033,314)
CHIEF OF STAFF AND STRATEGIC PLANNING					
North Carolina Final Exams	124	-	39,500	-	39,500
MAINTENANCE AND OPERATIONS					
Maintenance and Operations Tax Law Change Implications	125	-	320,940	-	320,940
TECHNOLOGY					
School Technology Fund Excess Fines and Forfeitures	126	(2,981,925)	-	-	(2,981,925)
TRANSPORTATION					
Local Education Agency (LEA) Financed Purchase of School Buses	127	(40,836)	-	-	(40,836)
		LEGISLATIVE IMPACT TOTAL	\$ 22,768,437	\$ 28,257,771	\$ -
			\$ 51,026,208		
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2016-17	128	\$ (2,523,428)	\$ (17,408,819)	\$ -	\$ (19,932,247)
		REMOVAL OF PRIOR YEAR ONE-TIME COSTS TOTAL	\$ (2,523,428)	\$ (17,408,819)	\$ -
			\$ (19,932,247)		
PROGRAM REDUCTION, ELIMINATION, OR SAVINGS					
SYSTEMWIDE					
Savings Identified in 2016-17	131	\$ -	\$ (4,284,673)	\$ -	\$ (4,284,673)
ACADEMICS					
Disadvantaged Student Supplemental Funding (DSSF) Program Initiatives	132	-	(847,795)	-	(847,795)
K-8 Intervention Formula Change	134	(65,601)	(10,399)	-	(76,000)
TECHNOLOGY					
E-Rate	135	-	(426,076)	-	(426,076)
		PROGRAM REDUCTION, ELIMINATION, OR SAVINGS TOTAL	\$ (65,601)	\$ (5,568,943)	\$ -
			\$ (5,634,544)		

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
NEW OR EXPANDING PROGRAM					
SYSTEMWIDE					
Market Responsive Compensation	136	\$ -	\$ 2,250,000	\$ -	\$ 2,250,000
Supplemental Retirement Employer Contribution Match	137	-	213,000	-	213,000
ACADEMICS					
Assessing Math Concepts Materials and Professional Learning	138	-	15,289	-	15,289
Best Practices in Elementary Literacy Instruction	139	-	119,584	-	119,584
Districtwide Professional Learning	140	-	271,356	-	271,356
Elementary Education Coordinating Teacher	142	-	37,493	-	37,493
Magnet New and Revised Theme Schools	143	-	2,023,083	-	2,023,083
Middle School iReady	144	199,635	156,101	-	355,736
Substitutes for Professional Learning Multi-Tiered System of Supports	145	-	11,611	-	11,611
Talent and Professional Learning Management System	146	-	240,000	-	240,000
SPECIAL EDUCATION					
Positions Previously Funded by the IDEA Title VI-B Handicapped Grant	147	-	3,527,825	(3,535,434)	(7,609)
STUDENT SERVICES					
Connections Alternative Middle School	148	86,426	488,132	-	574,558
Counselors and Other Instructional Support	149	-	9,996,975	-	9,996,975
Second Chance Online Resource for Education (SCORE) School	150	93,672	(709,319)	-	(615,647)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Digital Portfolio Software Solution	151	-	400,000	-	400,000
Districtwide Performance Assessment - Grades 4 and 7	152	-	90,000	-	90,000
Office of Equity Affairs Expansion	153	-	487,813	-	487,813
MAINTENANCE AND OPERATIONS					
Facility Maintenance Technician	155	-	77,861	-	77,861
Integrated Pest Management Master Craftsman	156	-	75,725	-	75,725
TECHNOLOGY					
Device Repair Services	157	-	146,000	-	146,000
Hardware and Software Management Software	158	-	201,264	-	201,264
School Connectivity	159	23,340	-	-	23,340
School Technology Fund	160	181,696	-	-	181,696
NEW OR EXPANDING PROGRAM TOTAL		\$ 584,769	\$ 20,119,793	\$ (3,535,434)	\$ 17,169,128

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	161	\$ -	\$ (11,155)	\$ -	\$ (11,155)
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	162	-	(16,990)	-	(16,990)
ACADEMIC ADVANCEMENT					
Title II - Improving Teacher Quality	163	-	-	114,030	114,030
ACADEMICS					
Burroughs Wellcome Science Enrichment STEM Wise	164	-	(68,950)	-	(68,950)
ESEA Title I - Basic Program	165	-	-	(1,185,600)	(1,185,600)
Magnet School	166	-	-	(4,230,845)	(4,230,845)
National Science Foundation Math and Science Partnership	168	-	-	(169,044)	(169,044)
Project Lead the Way Launch Program	169	-	(1,823)	-	(1,823)
Read to Achieve	170	(108,325)	-	-	(108,325)
Title III - Language Acquisition	171	-	-	(222,876)	(222,876)
Title III - Language Acquisition - Significant Increase	172	-	-	9,908	9,908
Triangle Community Foundation	173	-	-	-	-
SPECIAL EDUCATION					
IDEA - Early Intervening Services	174	-	-	(590,719)	(590,719)
IDEA - State Improvement Grant	175	-	-	(349)	(349)
IDEA - Targeted Assistance for Preschool Federal Grant	176	-	-	(8,498)	(8,498)
IDEA Title VI-B Handicapped	177	-	-	(1,777,831)	(1,777,831)
IDEA VI-B Special Needs Targeted Assistance	178	-	-	(9,966)	(9,966)
Medicaid Direct Services Reimbursement Program	179	-	-	(2,650,947)	(2,650,947)
STUDENT SERVICES					
Elementary and Secondary School Counseling (ESSC) Achieve Success	180	-	-	(431,197)	(431,197)
IDEA Title VI-B - Pre-School Handicapped	181	-	-	(25,508)	(25,508)
McKinney-Vento Homeless Assistance	182	-	-	26,252	26,252
Medicaid Administrative Outreach Program	183	-	-	(101,250)	(101,250)
NC Pre-K	184	-	(101,910)	-	(101,910)
Parents As Teachers - Smart Start	185	-	30,069	-	30,069
Project Enlightenment - Self Support	186	-	(25,823)	-	(25,823)
Transition - Smart Start	187	-	96	-	96

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
CHIEF OF STAFF AND STRATEGIC PLANNING					
Laura and John Arnold Foundation	188	\$ -	\$ (52,245)	\$ -	\$ (52,245)
COMMUNICATIONS					
Community Schools	189	-	321,135	-	321,135
CHILD NUTRITION					
Child Nutrition Services	190	1,438	(96,799)	386,698	291,337
HUMAN RESOURCES					
Teacher of the Year	191	-	(1,174)	-	(1,174)
Principal of the Year	192	-	(2,077)	-	(2,077)
CHANGES TO GRANTS, DONATIONS, AND FEES TOTAL		\$ (106,887)	\$ (27,646)	\$ (10,867,742)	\$ (11,002,275)
GRANTS, DONATIONS, AND FEES ENDING					
SYSTEMWIDE					
Donations - General Operations	194	\$ -	\$ (46,582)	\$ -	\$ (46,582)
SCHOOLS					
4C Fund	193	-	(22,617)	-	(22,617)
Athens Library	193	-	(3,599)	-	(3,599)
Beehive Collective	193	-	(19,499)	-	(19,499)
Confucius Institute	194	-	(11,702)	-	(11,702)
Digital Promise Grant	194	-	(56,366)	-	(56,366)
Garner Education Foundation	194	-	(10,000)	-	(10,000)
NC Arts Council Grant (Federal)	196	-	-	(1,526)	(1,526)
NC New Schools - NC STEP - Federal Transition to Teaching	196	-	-	(619)	(619)
Project Lead the Way	195	-	(20,521)	-	(20,521)
Proto Labs Grant	195	-	(48,262)	-	(48,262)
State Farm Celebrate My Drive	195	-	(36,674)	-	(36,674)
Titmus Foundation	195	-	(18,753)	-	(18,753)
Verizon Project Lead the Way	195	-	(17,000)	-	(17,000)
ACADEMIC ADVANCEMENT					
ESEA Title I - School Improvement	196	-	-	(79,183)	(79,183)
ACADEMICS					
Biogen Idec Community Lab Teacher Support	193	-	(826)	-	(826)
Burroughs Wellcome Fund	193	-	(43,476)	-	(43,476)
CIU Confucius Classroom	193	-	(116,476)	-	(116,476)
Duke/Project Bright IDEA 3	194	-	(75,695)	-	(75,695)
NC Quest	196	-	-	(70,400)	(70,400)
Teacher Incentive Fund (TIF)	196	-	-	(12,182)	(12,182)
United Way Changing Generations/ Pathways to Progress	195	-	(82,933)	-	(82,933)

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
STUDENT SERVICES					
After-School Quality Improvement Grant Program	193	\$ (178,395)	\$ -	\$ -	\$ (178,395)
GradNation Community Summit	194	-	(320)	-	(320)
John Rex Endowment	194	-	(525,996)	-	(525,996)
John Rex Endowment - Social Emotional Foundations for Early Learning	194	-	(223,504)	-	(223,504)
Spotlight on Students	195	-	(2,673)	-	(2,673)
United Way Social Innovation Challenge	195	-	(50,000)	-	(50,000)
Wake Up and Read	195	-	(30,423)	-	(30,423)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Helping Hands	194	-	(10,184)	-	(10,184)
NC Large District Superintendents' Consortium	195	-	(70,000)	-	(70,000)
ADMINISTRATIVE SERVICES					
Michigan State Award	194	-	(5,000)	-	(5,000)
HUMAN RESOURCES					
National Board for Professional Teaching Standards	195	-	(30)	-	(30)
GRANTS, DONATIONS, AND FEES ENDING					
TOTAL		<u>\$ (178,395)</u>	<u>\$ (1,549,111)</u>	<u>\$ (163,910)</u>	<u>\$ (1,891,416)</u>
OPERATING BUDGET ADJUSTMENTS		<u>\$ 36,606,627</u>	<u>\$ 38,109,014</u>	<u>\$ (16,223,469)</u>	<u>\$ 58,492,172</u>
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	197	\$ -	\$(11,578,629)	\$ -	\$(11,578,629)
CAPITAL BUILDING PROGRAM TOTAL		<u>\$ -</u>	<u>\$(11,578,629)</u>	<u>\$ -</u>	<u>\$(11,578,629)</u>
TOTAL BUDGET ADJUSTMENTS		<u>\$ 36,606,627</u>	<u>\$ 26,530,385</u>	<u>\$ (16,223,469)</u>	<u>\$ 46,913,543</u>

Notes



ORGANIZATION

ORGANIZATION

Board of Education

The Wake County Board of Education is the local governing body of the Wake County Public School System. Its nine members are each elected from separate county districts and serve staggered four-year terms.

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

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



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Christine Kushner
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Kathy Hartenstine
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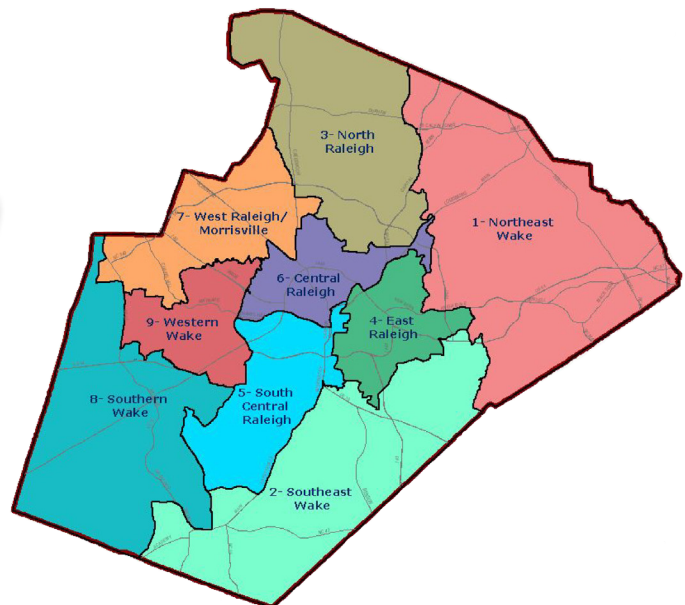


Lindsay Mahaffey
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Bill Fletcher
District 9
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Board of Education District Map



Visit the Wake County Public School System website for a list of meeting dates and times:
<http://www.wcpss.net/domain/2754>

Board's Strategic Plan

VISION

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

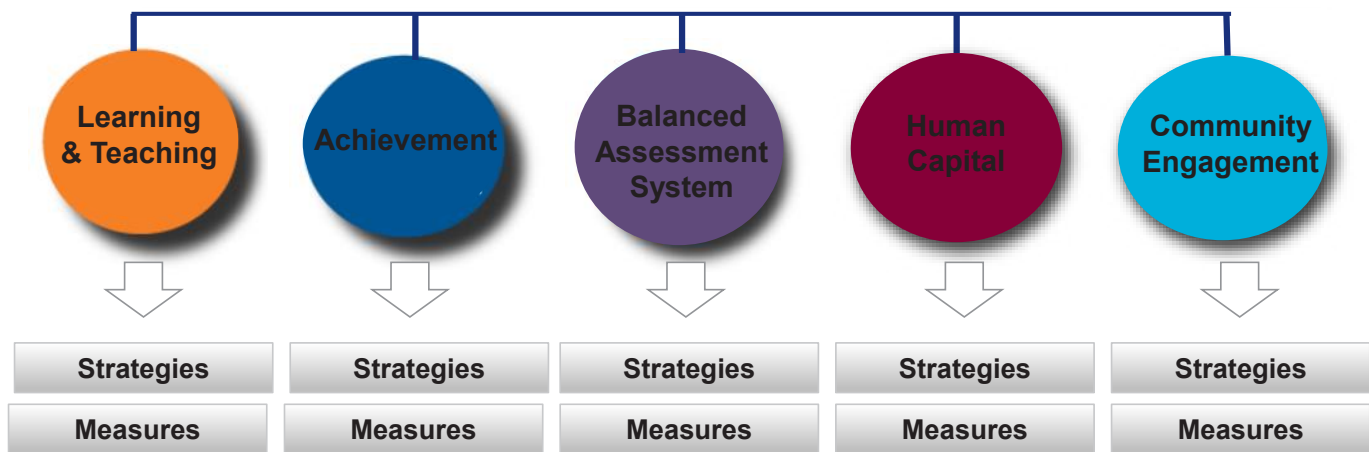
MISSION

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

GOAL

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

STRATEGIC OBJECTIVES



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



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



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



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



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

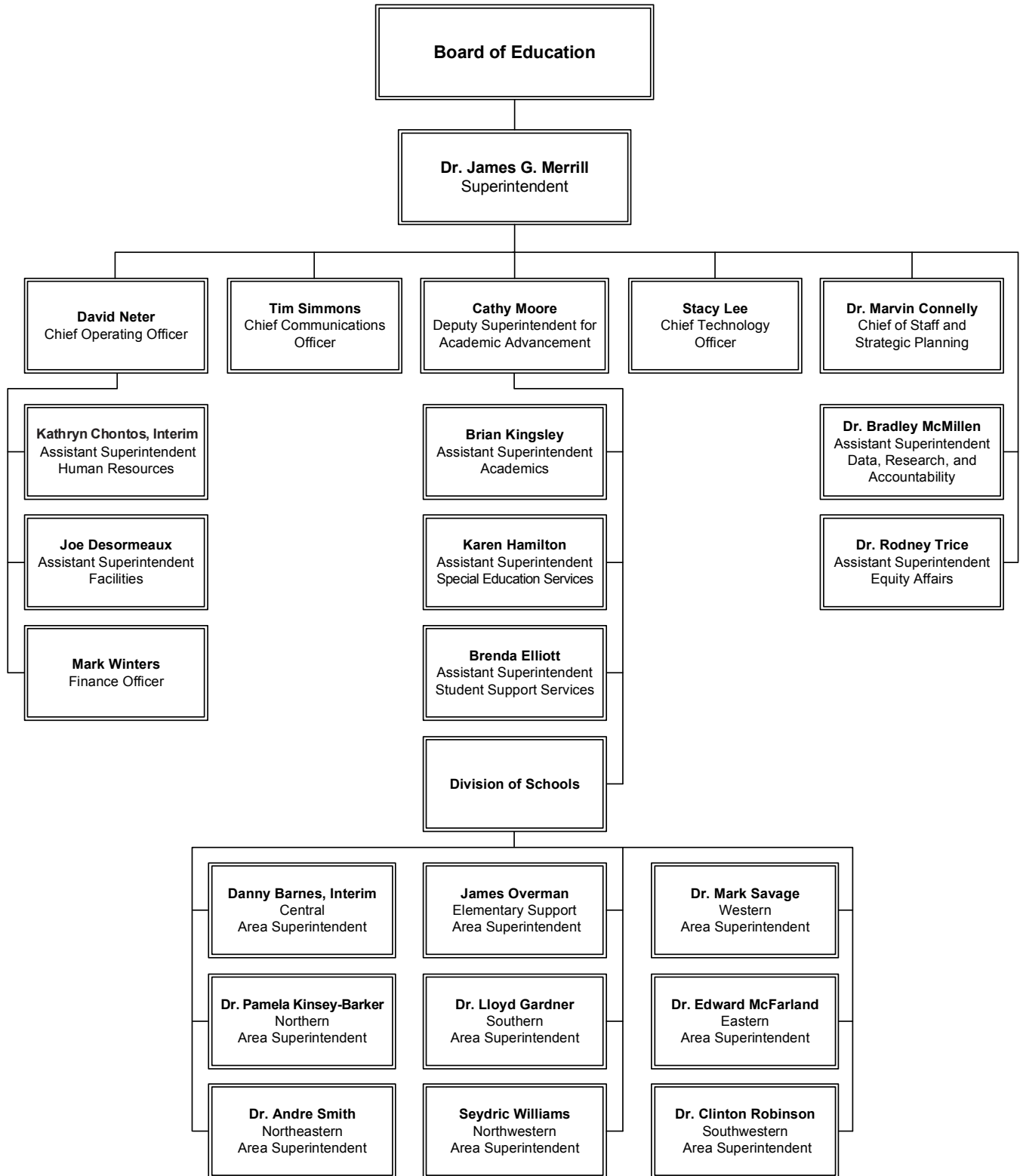
Board's Strategic Plan

CORE BELIEFS

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

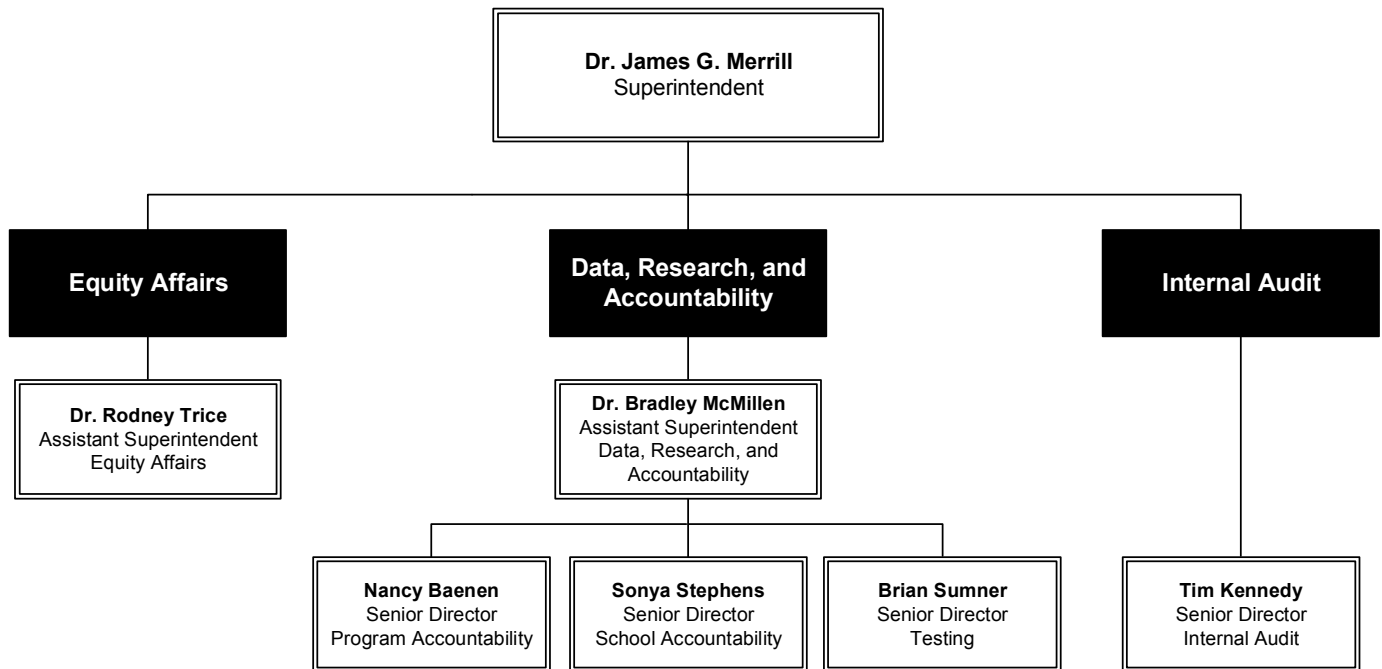
Organization Charts

BOARD OF EDUCATION

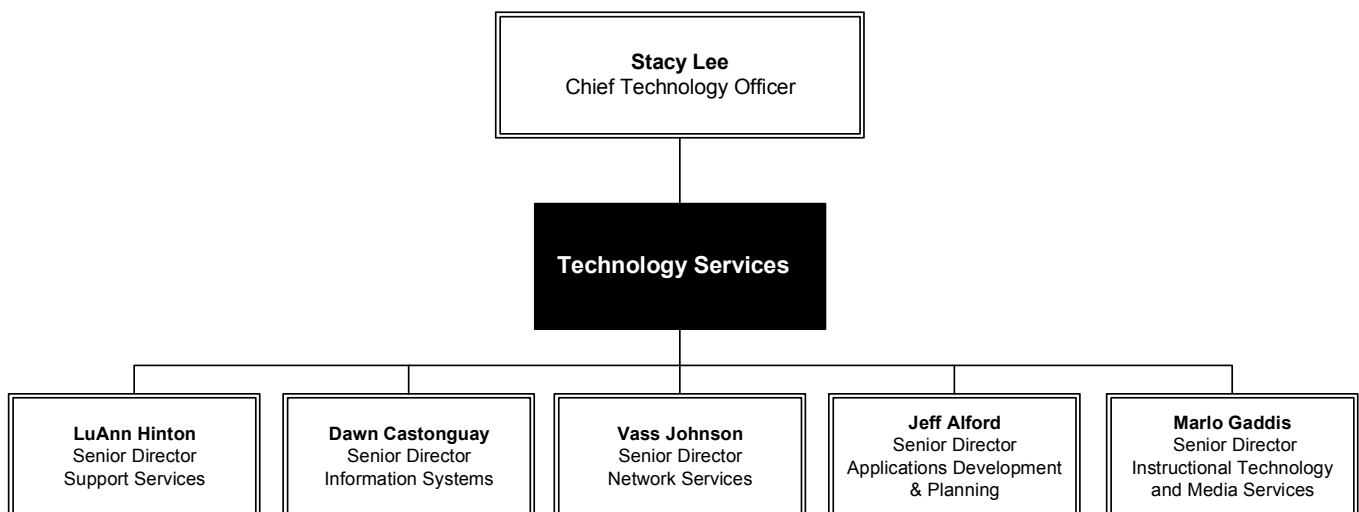


Organization Charts

SUPERINTENDENT'S OFFICE

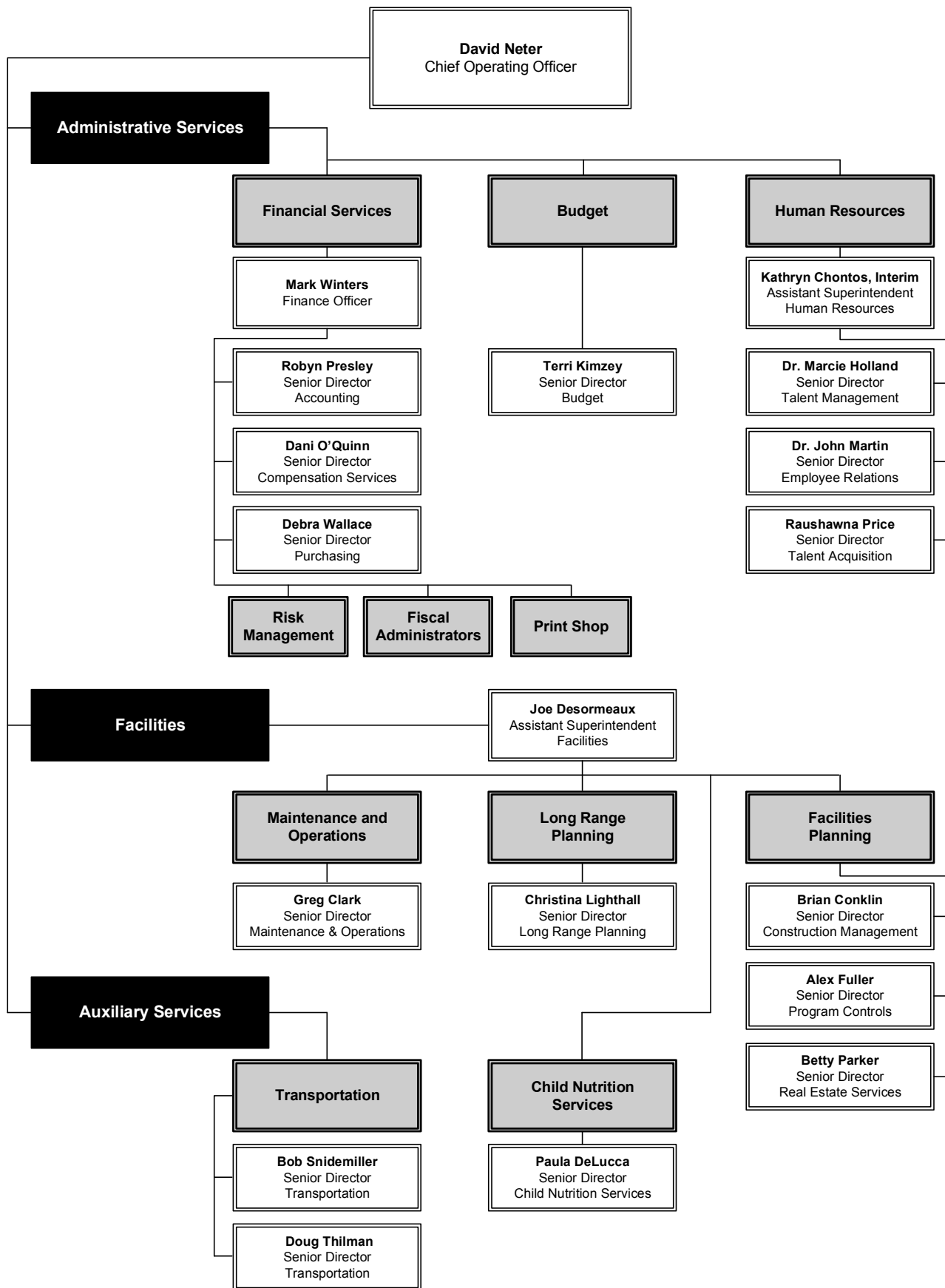


TECHNOLOGY SERVICES



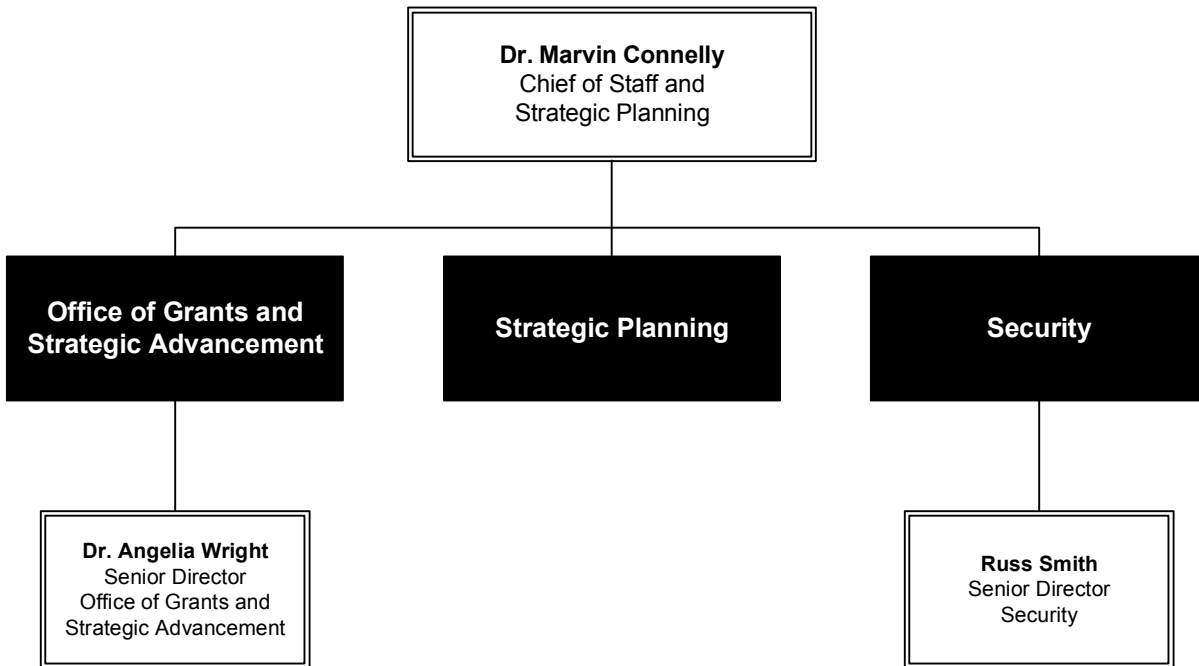
Organization Charts

OPERATIONS SUPPORT



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

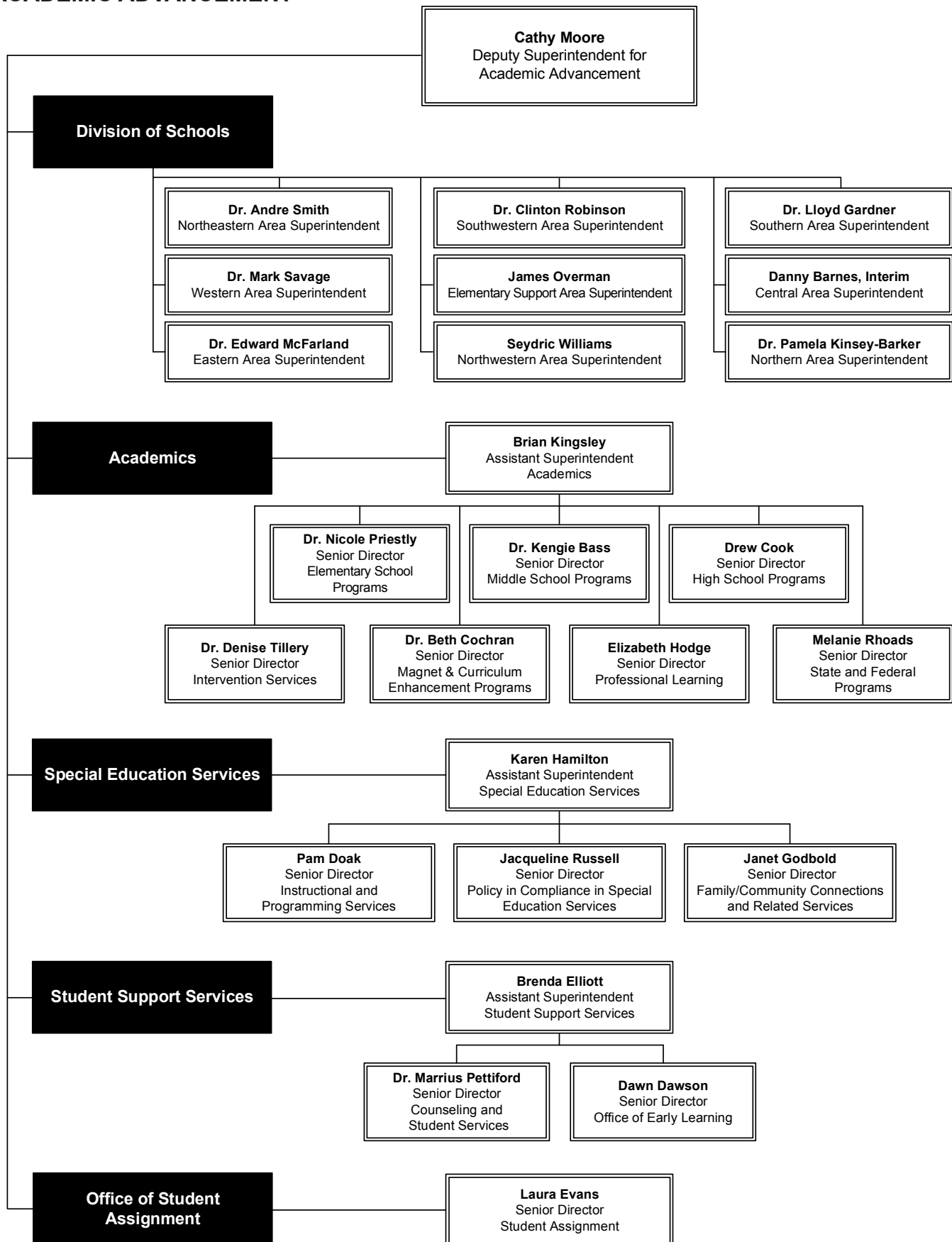


COMMUNICATIONS



Organization Charts

ACADEMIC ADVANCEMENT



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA POLICIES FOR SCHOOL SYSTEM BUDGETS

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

- **Budget Flexibility** § 115C-105.25
- **Distribution of Staff Development Funds** § 115C-105.30
- **School Budget and Fiscal Control Act** § 115C-422 through § 115C-452

ARTICLE 31 - THE SCHOOL BUDGET AND FISCAL CONTROL ACT

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2016. An unmodified audit indicates that in the auditor's opinion, the financial statements present fairly, in all material respects, our financial position in conformity with accounting principles generally accepted in the United States of America.

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

For the past 27 years, we have received the Certificate of Excellence in Financial Reporting from both the Association of School Business Officials and the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

NC General Statutes require a uniform accounting system for all school systems in North Carolina. The North Carolina Department of Public Instruction (NCDPI) maintains the State Chart of Accounts for all school systems to follow in order to provide the legislature, general public, and other agencies with a consistent guideline of how funds are used by groups obtaining public funds. The State Chart of Accounts can be found on NCDPI's website at <http://www.dpi.state.nc.us/fbs/finance/reporting/coa2017>.

Budget codes are used to provide details for each expenditure and source of revenue. There are seven components to a budget code each answering a different question about a transaction. The state chart defines the first four components of the budget code (Fund, Purpose, Program, and Object), and the Wake County Public School System (WCPSS) defines the last three components (Level, Cost Center, and Future Use).

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

Board of Education Policy 8101 provides guidelines for the amount of Undesignated Operating Fund Balance that can be accumulated and also guides the amount that can be used towards funding a future year's budget.

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

Unassigned fund balance, on an annual basis, at June 30, 2016, was \$13,880,710, which aligns with board policy.

Fund Balance

8101 Undesignated Operating Fund Balance

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

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

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

	2015-16	2016-17	2017-18
CURRENT EXPENSE			
Appropriated July 1	\$ 20,000,000	\$ 10,400,000	\$ 6,940,355
Additional Appropriations	14,069,158	12,749,925	
Current Expense Appropriated Fund Balance	\$ 34,069,158	\$ 23,149,925	\$ 6,940,355
<i>Unassigned Current Expense Fund Balance</i>	\$ 13,880,710		
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	784,420	773,837	
Capital Outlay Appropriated Fund Balance	\$ 784,420	\$ 773,837	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 741,489		
TOTAL			
Appropriated July 1	\$ 20,000,000	\$ 10,400,000	\$ 6,940,355
Additional Appropriations	14,853,578	13,523,762	
TOTAL APPROPRIATED	\$ 34,853,578	\$ 23,923,762	\$ 6,940,355
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 14,622,199		
TOTAL			
County Appropriation	\$ 386,000,000	\$ 409,911,000	\$ 466,541,821
Percent Increase	13%	6%	14%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	4%		



FINANCIAL

FINANCIAL

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 445,912,692	\$ 469,148,868	\$ 23,236,176	
Instructional Support Personnel - Certified	51,620,657	54,608,453	2,987,796	
Career Technical Education - Months of Employment	42,512,698	44,291,279	1,778,581	
School Building Administration	27,296,868	28,434,894	1,138,026	
Subtotal Position Allotments	\$ 567,342,915	\$ 596,483,494	\$ 29,140,579	5%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 51,638,213	\$ 53,886,794	\$ 2,248,581	
Teaching Assistants	37,715,995	38,626,641	910,646	
Central Office Administration	3,161,360	3,260,487	99,127	
Classroom Materials/Instructional Supplies and Equipment	-	87,232	87,232	
Subtotal Dollar Allotments	\$ 92,515,568	\$ 95,861,154	\$ 3,345,586	4%
Categorical Allotments				
Children with Special Needs	\$ 85,418,602	\$ 93,017,161	\$ 7,598,559	
Transportation of Pupils	53,406,037	55,308,157	1,902,120	
At-Risk Student Services/Alternative Programs and Schools	6,001,754	6,166,473	164,719	
School Technology Fund	6,153,428	3,353,199	(2,800,229)	
Driver Training	3,041,684	3,012,878	(28,806)	
Career Technical Education Program Support	2,806,499	2,842,968	36,469	
Summer Reading Camps	2,868,874	2,794,748	(74,126)	
Children with Special Needs - Developmental Day and Community Residential	1,723,463	1,718,920	(4,543)	
Test Result Bonus	1,647,816	1,647,816	-	
Learn and Earn	1,266,584	1,283,699	17,115	
Assistant Principal Intern Full-Time MSA Student	811,604	835,952	24,348	
School Connectivity	618,160	641,500	23,340	
Behavioral Support	215,000	220,936	5,936	
Disadvantaged Student Supplemental Funding	-	199,635	199,635	
Assistant Principal Intern	170,860	175,986	5,126	
mClass Reading 3D	746,000	153,000	(593,000)	
Academically/Intellectually Gifted	-	121,111	121,111	
Limited English Proficiency	-	107,895	107,895	
Merit Bonus	1,736,050	-	(1,736,050)	
After-School Quality Improvement Grant Program	178,395	-	(178,395)	
Subtotal Categorical Allotments	\$ 168,810,810	\$ 173,602,034	\$ 4,791,224	3%

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
Unallotted (NCDPI covers actual cost or created from transfers)				
Dollars for Certified Personnel Conversions	\$ 38,654,224	\$ 37,730,203	\$ (924,021)	
Non-Contributory Employee Benefits	10,211,746	10,792,753	581,007	
Restart Schools	6,779,470	7,188,081	408,611	
NBPTS Educational Leave	1,647	1,647	-	
Compensation Bonus (Legislated)	787,378	-	(787,378)	
Subtotal Unallotted	\$ 56,434,465	\$ 55,712,684	\$ (721,781)	(1%)
Subtotal State Public School Fund	\$ 885,103,758	\$ 921,659,366	\$ 36,555,608	4%
Other State Allocations for Current Operations				
State Textbook Account	\$ 1	\$ 90,418	\$ 90,417	
Professional Leave Paid by Outside Agencies	12,000	12,000	-	
Subtotal Other State Allocations for Current Operations	\$ 12,001	\$ 102,418	\$ 90,417	753%
State Allocations Restricted to Capital Outlays				
LEA Financed Purchase of School Buses	\$ 428,778	\$ 387,942	\$ (40,836)	
Subtotal State Allocations Restricted to Capital Outlays	\$ 428,778	\$ 387,942	\$ (40,836)	(10%)
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 120,000	\$ 121,438	\$ 1,438	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 120,000	\$ 121,438	\$ 1,438	1%
TOTAL - STATE SOURCES	\$ 885,664,537	\$ 922,271,164	\$ 36,606,627	4%
LOCAL SOURCES				
Local Sources General				
County Appropriation - Operating Budget	\$ 407,871,457	\$ 464,451,138	\$ 56,579,681	
County Appropriation - Capital Improvements	1,150,969	1,191,669	40,700	
County Funds for Crossroads Lease	888,574	899,014	10,440	
Subtotal Local Sources General	\$ 409,911,000	\$ 466,541,821	\$ 56,630,821	14%
Local Sources - Tuition and Fees				
Before/After School Care	\$ 12,445,266	\$ 12,445,266	\$ -	
Community Schools	9,664,059	9,985,194	321,135	
Parking Fees	1,125,000	1,175,000	50,000	
Pre-School	486,955	486,955	-	
Summer Camp	233,359	233,359	-	

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
Project Enlightenment - Self-Support	\$ 168,766	\$ 142,943	\$ (25,823)	
Summer School Tuition	126,835	126,835	-	
Print Shop	30,000	30,000	-	
Regular Tuition	5,000	15,000	10,000	
Subtotal Local Sources - Tuition and Fees	\$ 24,285,240	\$ 24,640,552	\$ 355,312	1%
Local Sources Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 8,845,000	\$ 9,181,859	\$ 336,859	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	748,800	760,841	12,041	
Lunch Reduced	349,000	352,958	3,958	
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 Local Sources Sales Revenues - Child Nutrition	\$ 17,607,800	\$ 17,960,658	\$ 352,858	2%
Local Sources - Unrestricted				
Fines				
Fines and Forfeitures	\$ 3,550,000	\$ 3,900,000	\$ 350,000	
Red Light Camera Fines	750,000	800,000	50,000	
Rebates				
E-Rate	1,345,828	919,752	(426,076)	
Rebates	150,000	175,000	25,000	
Municipal Collaboration Special Projects	272,190	-	(272,190)	
Interest Earned on Investments	565,000	815,000	250,000	
Donations				
Teacher of the Year	61,982	60,808	(1,174)	
Principal of the Year	31,018	28,941	(2,077)	
Donations - General Operations	46,582	-	(46,582)	
State Farm Celebrate My Drive	36,674	-	(36,674)	
4C Fund	22,617	-	(22,617)	
Helping Hands	10,184	-	(10,184)	
Garner Education Foundation	10,000	-	(10,000)	
Spotlight on Students	2,673	-	(2,673)	
Subtotal Local Sources - Unrestricted	\$ 6,854,748	\$ 6,699,501	\$ (155,247)	(2%)

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
Local Sources - Restricted				
Indirect Cost	\$ 2,900,000	\$ 2,900,000	\$ -	
Indirect Cost - Food Service	2,400,000	2,400,000	-	
Parents as Teachers - Smart Start	518,019	548,088	30,069	
Wallace Foundation Grant	452,300	452,300	-	
NC Pre-K	372,620	270,710	(101,910)	
Cellular Lease	150,000	160,000	10,000	
Disposition of School Fixed Assets	150,000	150,000	-	
Wake County Universal Breakfast Appropriation	150,000	150,000	-	
Transition - Smart Start	114,755	114,851	96	
Triangle Community Foundation	50,000	50,000	-	
Burroughs Wellcome Science Enrichment "STEM" Wise	102,230	33,280	(68,950)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	43,155	32,000	(11,155)	
Professional Leave Paid by Outside Agencies	30,000	30,000	-	
Laura and John Arnold Foundation	74,149	21,904	(52,245)	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	35,842	18,852	(16,990)	
Project Lead the Way Launch Program	5,000	3,177	(1,823)	
Grants Ending				
John Rex Endowment	525,996	-	(525,996)	
John Rex Endowment - Social Emotional Foundations for Early Learning	223,504	-	(223,504)	
CIU Confucius Classroom	116,476	-	(116,476)	
United Way Changing Generations/Pathways to Progress	82,933	-	(82,933)	
Duke/Project Bright IDEA 3	75,695	-	(75,695)	
NC Large District Superintendents' Consortium	70,000	-	(70,000)	
Digital Promise Grant	56,366	-	(56,366)	
United Way Social Innovation Challenge	50,000	-	(50,000)	
Proto Labs Grant	48,262	-	(48,262)	
Burroughs Wellcome Fund	43,476	-	(43,476)	
Wake Up and Read	30,423	-	(30,423)	
Project Lead the Way	20,521	-	(20,521)	
Beehive Collective	19,499	-	(19,499)	
Titmus Foundation	18,753	-	(18,753)	
Verizon Project Lead the Way	17,000	-	(17,000)	
Confucius Institute	11,702	-	(11,702)	
Michigan State Award	5,000	-	(5,000)	
Athens Library	3,599	-	(3,599)	

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
Biogen Idec Community Lab Teacher Support	\$ 826	\$ -	\$ (826)	
GradNation Community Summit	320	-	(320)	
National Board for Professional Teaching Standards	30	-	(30)	
Subtotal - Local Sources - Restricted	\$ 8,968,451	\$ 7,335,162	\$ (1,633,289)	(18%)
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 10,400,000	\$ 6,940,355	\$ (3,459,645)	
Special Projects	8,428,100	-	(8,428,100)	
Textbooks	2,606,486	-	(2,606,486)	
Carryforward Purchase Orders	1,327,280	-	(1,327,280)	
Salary Audit	927,198	-	(927,198)	
Startup Dollars - New Schools	108,614	-	(108,614)	
4C Grant Carryover	68,424	-	(68,424)	
Municipal Collaboration Funds	26,846	-	(26,846)	
Preparing and Archiving Student Records	22,119	-	(22,119)	
Drivers Education Fleet Vehicles	8,695	-	(8,695)	
Subtotal Special Revenue Services	\$ 23,923,762	\$ 6,940,355	\$ (16,983,407)	(71%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 458,034	\$ -	\$ (458,034)	
Subtotal Fund Transfers	\$ 458,034	\$ -	\$ (458,034)	
TOTAL - LOCAL SOURCES	\$ 492,009,035	\$ 530,118,049	\$ 38,109,014	8%
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 33,729,343	\$ 31,776,138	\$ (1,953,205)	
IDEA Title VI-B Handicapped	29,568,236	24,254,971	(5,313,265)	
IDEA - Early Intervening Services	5,368,201	4,674,952	(693,249)	
Title II - Improving Teacher Quality	2,602,944	2,716,974	114,030	
Title III - Language Acquisition	2,522,876	2,300,000	(222,876)	
Career Technical Education - Program Improvement	1,525,316	1,525,316	-	
IDEA Title VI-B - Pre-School Handicapped	471,665	446,157	(25,508)	
Title III - Language Acquisition - Significant Increase	380,092	390,000	9,908	
Children with Disabilities - Risk Pool	324,507	324,507	-	
McKinney-Vento Homeless Assistance	115,363	91,941	(23,422)	
IDEA - Targeted Assistance for Preschool Federal Grant	66,318	57,820	(8,498)	
IDEA VI-B Special Needs Targeted Assistance	18,716	8,750	(9,966)	
IDEA - State Improvement Grant	7,349	7,000	(349)	
ESEA Title I - School Improvement	79,183	-	(79,183)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 76,780,109	\$ 68,574,526	\$ (8,205,583)	(11%)

Revenues

Source of Income	Budget 2016-17	Proposed Budget 2017-18	Increase/ Decrease	% Change
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 6,686,414	\$ 4,035,467	\$ (2,650,947)	
Medicaid Administrative Outreach Program	1,272,664	1,171,414	(101,250)	
Magnet School	5,392,622	504,644	(4,887,978)	
National Science Foundation Math and Science Partnership	308,871	139,827	(169,044)	
Indian Education Act	62,482	62,482	-	
Elementary and Secondary School Counseling Achieve Success	526,785	16,147	(510,638)	
NC Quest	70,400	-	(70,400)	
Teacher Incentive Fund	12,182	-	(12,182)	
NC Arts Council Grant (Federal)	1,526	-	(1,526)	
NC New Schools - NC STEP - Federal Transition to Teaching	619	-	(619)	
Subtotal Other Restricted Grants (Received directly)	\$ 14,334,565	\$ 5,929,981	\$ (8,404,584)	(59%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 31,525,000	\$ 31,911,698	\$ 386,698	
USDA Grants - Commodities Used	3,200,000	3,200,000	-	
USDA Grants - Summer Feeding	630,000	630,000	-	
ROTC	450,000	450,000	-	
USDA Grants - Fresh Fruit and Vegetable	20,631	20,631	-	
Subtotal Other Revenues - Restricted Grants	\$ 35,825,631	\$ 36,212,329	\$ 386,698	1%
TOTAL - FEDERAL SOURCES	\$ 126,940,305	\$ 110,716,836	\$ (16,223,469)	(13%)
OPERATING BUDGET	\$ 1,504,613,877	\$ 1,563,106,049	\$ 58,492,172	4%
BUILDING PROGRAM	\$ 565,778,629	\$ 554,200,000	\$ (11,578,629)	(2%)
TOTAL BUDGET	\$ 2,070,392,506	\$ 2,117,306,049	\$ 46,913,543	2%
State Sources	\$ 885,664,537	\$ 922,271,164	\$ 36,606,627	4%
Local Sources	492,009,035	530,118,049	38,109,014	8%
Federal Sources	126,940,305	110,716,836	(16,223,469)	(13%)
Operating Budget	\$ 1,504,613,877	\$ 1,563,106,049	\$ 58,492,172	4%
Building Program	565,778,629	554,200,000	(11,578,629)	(2%)
Total Budget	\$ 2,070,392,506	\$ 2,117,306,049	\$ 46,913,543	2%

Budget by Object Code

Object Code	Budget 2016-17	Proposed Budget 2017-18				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 24,822,339	\$ 2,667,415	\$ 21,362,475	\$ 1,064,361	\$ 25,094,251	\$ 271,912	
School-Based Administrator	30,039,884	28,761,551	245,438	-	29,006,989	(1,032,895)	
Administrative Personnel	\$ 54,862,223	\$ 31,428,966	\$ 21,607,913	\$ 1,064,361	\$ 54,101,240	\$ (760,983)	(1%)
Teacher	\$ 461,997,938	\$ 422,608,841	\$ 48,411,667	\$ 18,445,472	\$ 489,465,980	\$ 27,468,042	
Instructional Personnel - Certified	\$ 461,997,938	\$ 422,608,841	\$ 48,411,667	\$ 18,445,472	\$ 489,465,980	\$ 27,468,042	6%
Instructional Support I - Regular Pay Scale	\$ 47,296,114	\$ 43,106,962	\$ 11,285,258	\$ 1,588,166	\$ 55,980,386	\$ 8,684,272	
Instructional Support II - Advanced Pay Scale	9,851,718	10,328,066	462,875	61,248	10,852,189	1,000,471	
Psychologist	6,181,101	6,372,329	184,743	57,311	6,614,383	433,282	
Instructional Facilitator	17,267,112	7,550,211	2,720,579	7,264,678	17,535,468	268,356	
Instructional Support Personnel - Certified	\$ 80,596,045	\$ 67,357,568	\$ 14,653,455	\$ 8,971,403	\$ 90,982,426	\$ 10,386,381	13%
Teaching Assistant - Other	\$ 993,681	\$ 1,061,900	\$ 53,952	\$ -	\$ 1,115,852	\$ 122,171	
Teaching Assistant - NCLB	49,516,744	43,297,253	3,095,596	6,759,441	53,152,290	3,635,546	
Tutor (within the instructional day)	63,807	-	-	-	-	(63,807)	
Brailist, Translator, Education Interpreter	1,322,622	997,854	227,998	37,973	1,263,825	(58,797)	
Therapist	4,281,929	4,875,213	-	-	4,875,213	593,284	
School-Based Specialist	1,387,008	-	1,249,492	128,631	1,378,123	(8,885)	
Monitor	3,562,082	-	3,831,753	-	3,831,753	269,671	
Non-Certified Instructor	31,492	-	17,625	14,380	32,005	513	
Instructional Support Personnel - Non-Certified	\$ 61,159,365	\$ 50,232,220	\$ 8,476,416	\$ 6,940,425	\$ 65,649,061	\$ 4,489,696	7%
Office Support	\$ 30,789,329	\$ 25,553,236	\$ 6,889,487	\$ 407,442	\$ 32,850,165	\$ 2,060,836	
Technician	2,779,368	49,719	2,797,158	-	2,846,877	67,509	
Administrative Specialist (Central Support)	2,705,783	433,304	2,392,165	-	2,825,469	119,686	
Technical & Administrative Support Personnel	\$ 36,274,480	\$ 26,036,259	\$ 12,078,810	\$ 407,442	\$ 38,522,511	\$ 2,248,031	6%
Substitute Teacher - Regular Teacher Absence	\$ 9,785,265	\$ 1,512,770	\$ 8,035,617	\$ 172,857	\$ 9,721,244	\$ (64,021)	
Substitute Teacher - Staff Development Absence	2,806,050	188,143	1,268,512	257,125	1,713,780	(1,092,270)	
Substitute - Non-Teaching	1,896,876	1,407,575	262,417	124,379	1,794,371	(102,505)	
Teaching Assistant Salary when Substituting (Staff Development Absence)	148,117	1,693	94,211	5,837	101,741	(46,376)	

Budget by Object Code

Object Code	Budget 2016-17	Proposed Budget 2017-18				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,482,693	\$ 1,358,190	\$ 45,057	\$ 45,211	\$ 1,448,458	\$ (34,235)	
Substitute Personnel	\$ 16,119,001	\$ 4,468,371	\$ 9,705,814	\$ 605,409	\$ 14,779,594	\$ (1,339,407)	(8%)
Driver	\$ 20,229,478	\$ 20,498,362	\$ 2,549,444	\$ 69,930	\$ 23,117,736	\$ 2,888,258	
Custodian	12,434,140	12,788,891	185,929	-	12,974,820	540,680	
Cafeteria Worker	10,242,052	97,784	3,935,927	6,410,052	10,443,763	201,711	
Skilled Trades	12,989,648	5,569,918	7,944,244	-	13,514,162	524,514	
Manager	6,958,115	679,440	6,462,924	-	7,142,364	184,249	
Work Study Student	14,450	-	9,950	-	9,950	(4,500)	
Day Care/Before/After School Care Staff	2,337,681	-	2,295,434	-	2,295,434	(42,247)	
Operational Support Personnel	\$ 65,205,564	\$ 39,634,395	\$ 23,383,852	\$ 6,479,982	\$ 69,498,229	\$ 4,292,665	7%
Bonus Pay (not subject to retirement)	\$ 5,835,327	\$ 1,530,717	\$ 1,192,769	\$ -	\$ 2,723,486	\$ (3,111,841)	
Supplement/Supplementary Pay	112,048,651	-	113,062,854	5,200,306	118,263,160	6,214,509	
Employee Allowances Taxable	200,328	-	200,328	-	200,328	-	
Bonus Pay	7,068	-	7,068	-	7,068	-	
Longevity Pay	3,714,594	2,605,275	1,129,962	76,451	3,811,688	97,094	
Bonus Leave Payoff	298,763	217,078	87,858	222	305,158	6,395	
Short Term Disability Payment (beyond six months)	644,848	664,193	-	-	664,193	19,345	
Salary Differential	683,102	-	703,007	-	703,007	19,905	
Annual Leave Payoff	6,232,070	4,698,677	1,674,063	12,038	6,384,778	152,708	
Short Term Disability Payment (first six months)	658,493	566,068	102,737	-	668,805	10,312	
Supplementary & Benefits - Related Pay	\$ 130,323,244	\$ 10,282,008	\$ 118,160,646	\$ 5,289,017	\$ 133,731,671	\$ 3,408,427	3%
Curriculum Development Pay	\$ 620,589	\$ 20,000	\$ 310,813	\$ 50,520	\$ 381,333	\$ (239,256)	
Additional Responsibility Stipend	11,232,042	2,310	13,173,045	233,354	13,408,709	2,176,667	
Mentor Pay Stipend	384,900	10,000	403,360	-	413,360	28,460	
Staff Development Participant Pay	801,435	637,891	78,209	15,360	731,460	(69,975)	
Staff Development Instructor	113,901	26,265	79,716	7,010	112,991	(910)	
Tutorial Pay	1,173,515	2,500	790,476	163,522	956,498	(217,017)	
Overtime Pay	2,825,020	220,966	2,639,130	-	2,860,096	35,076	
Extra Duty Pay	\$ 17,151,402	\$ 919,932	\$ 17,474,749	\$ 469,766	\$ 18,864,447	\$ 1,713,045	10%
SALARIES TOTAL	\$ 923,689,262	\$ 652,968,560	\$ 273,953,322	\$ 48,673,277	\$ 975,595,159	\$ 51,905,897	6%

Budget by Object Code

Object Code	Budget 2016-17	Proposed Budget 2017-18				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 69,246,019	\$ 49,889,091	\$ 20,953,910	\$ 3,711,628	\$ 74,554,629	\$ 5,308,610	
Federal Insurance Compensation Act	\$ 69,246,019	\$ 49,889,091	\$ 20,953,910	\$ 3,711,628	\$ 74,554,629	\$ 5,308,610	8%
Employer's Retirement Cost	\$ 145,209,592	\$ 105,427,374	\$ 42,867,211	\$ 7,961,146	\$ 156,255,731	\$ 11,046,139	
Retirement Benefits	\$ 145,209,592	\$ 105,427,374	\$ 42,867,211	\$ 7,961,146	\$ 156,255,731	\$ 11,046,139	8%
Employer's Hospitalization Insurance Cost	\$ 95,930,474	\$ 81,103,258	\$ 19,176,432	\$ 4,937,214	\$ 105,216,904	\$ 9,286,430	
Employer's Workers' Compensation	1,580,535	-	1,434,417	125,891	1,560,308	(20,227)	
Employer's Unemployment Insurance Cost	297,013	-	297,013	-	297,013	-	
Employer's Dental Insurance Cost	4,594,306	-	5,166,458	234,291	5,400,749	806,443	
Employer's Life Insurance Cost	1,871	-	1,871	-	1,871	-	
Insurance Benefits	\$ 102,404,199	\$ 81,103,258	\$ 26,076,191	\$ 5,297,396	\$ 112,476,845	\$ 10,072,646	10%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 316,859,810	\$ 236,419,723	\$ 89,897,312	\$ 16,970,170	\$ 343,287,205	\$ 26,427,395	8%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,240,549,072	\$ 889,388,283	\$ 363,850,634	\$ 65,643,447	\$ 1,318,882,364	\$ 78,333,292	6%
<i>Percent of Operating Budget</i>	82%	96%	69%	59%	85%		
PURCHASED SERVICES							
Contracted Services	\$ 46,100,371	\$ 7,619,892	\$ 22,254,152	\$ 6,477,016	\$ 36,351,060	\$ (9,749,311)	
Workshop Expenses	7,481,563	320,617	3,434,026	2,658,540	6,413,183	(1,068,380)	
Advertising Cost	203,795	-	129,609	23,271	152,880	(50,915)	
Printing and Binding Fees	2,033,156	44,694	611,784	91,460	747,938	(1,285,218)	
Psychological Contract Services	52,848	-	52,848	-	52,848	-	
Other Professional and Technical Services	1,606,641	1,581,041	25,101	-	1,606,142	(499)	
Professional and Technical Services	\$ 57,478,374	\$ 9,566,244	\$ 26,507,520	\$ 9,250,287	\$ 45,324,051	\$ (12,154,323)	(21%)
Public Utilities - Electric Services	\$ 22,904,591	\$ -	\$ 23,190,314	\$ -	\$ 23,190,314	\$ 285,723	
Public Utilities - Natural Gas	3,291,249	-	3,391,202	-	3,391,202	99,953	
Public Utilities - Water and Sewer	3,596,607	-	3,924,502	-	3,924,502	327,895	

Budget by Object Code

Object Code	Proposed Budget 2017-18					Increase/ Decrease	%
	Budget 2016-17	State	Local	Federal	Total		
Waste Management	\$ 1,186,075	\$ -	\$ 1,212,729	\$ -	\$ 1,212,729	\$ 26,654	
Contracted Repairs and Maintenance - Land/Buildings	16,335,288	-	15,754,166	-	15,754,166	(581,122)	
Contracted Repairs and Maintenance - Equipment	211,693	-	211,592	-	211,592	(101)	
Rentals/Leases	161,216	3,135	157,868	-	161,003	(213)	
Other Property Services	1,000	-	1,000	-	1,000	-	
Property Services	\$ 47,687,719	\$ 3,135	\$ 47,843,373	\$ -	\$ 47,846,508	\$ 158,789	0%
Pupil Transportation - Contracted	\$ 14,772,581	\$ 11,104,737	\$ 3,339,232	\$ 73,739	\$ 14,517,708	\$ (254,873)	
Travel Reimbursement	1,054,241	25,544	723,190	88,900	837,634	(216,607)	
Field Trips	722,689	276,137	274,370	47,890	598,397	(124,292)	
Transportation Services	\$ 16,549,511	\$ 11,406,418	\$ 4,336,792	\$ 210,529	\$ 15,953,739	\$ (595,772)	(4%)
Telephone	\$ 2,063,567	\$ -	\$ 1,626,221	\$ 40,000	\$ 1,666,221	\$ (397,346)	
Postage	503,057	200	272,569	40,000	312,769	(190,288)	
Telecommunications Services	2,193,960	1,482,800	144,502	-	1,627,302	(566,658)	
Mobile Communication Costs	645,396	5,400	406,351	19,200	430,951	(214,445)	
Security Monitoring	43	-	-	-	-	(43)	
Other Communication Services	595	-	595	-	595	-	
Communications	\$ 5,406,618	\$ 1,488,400	\$ 2,450,238	\$ 99,200	\$ 4,037,838	\$ (1,368,780)	(25%)
Tuition Reimbursements	\$ 253,182	\$ 222,000	\$ 22,072	\$ 8,610	\$ 252,682	\$ (500)	
Employee Education Reimbursements	93,329	1,170	25,000	-	26,170	(67,159)	
Certification/Licensing Fees	18,964	-	17,882	-	17,882	(1,082)	
Tuition	\$ 365,475	\$ 223,170	\$ 64,954	\$ 8,610	\$ 296,734	\$ (68,741)	(19%)
Membership Dues and Fees	\$ 367,389	\$ -	\$ 347,173	\$ 2,088	\$ 349,261	\$ (18,128)	
Bank Service Fees	3,500	-	3,500	-	3,500	-	
Assessments/Penalties	117,019	2,000	114,719	-	116,719	(300)	
Dues and Fees	\$ 487,908	\$ 2,000	\$ 465,392	\$ 2,088	\$ 469,480	\$ (18,428)	(4%)
Liability Insurance	\$ 519,641	\$ -	\$ 519,641	\$ -	\$ 519,641	\$ -	
Vehicle Liability Insurance	248,006	140,000	108,006	-	248,006	-	
Property Insurance	1,305,500	-	1,105,500	-	1,105,500	(200,000)	
Judgments Against the Local School Administrative Unit	10,842	-	10,842	-	10,842	-	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	
Scholastic Accident Insurance	175,280	-	171,692	-	171,692	(3,588)	
Other Insurance and Judgments	41,076	27,986	13,090	-	41,076	-	
Insurance and Judgments	\$ 2,308,355	\$ 167,986	\$ 1,936,781	\$ -	\$ 2,104,767	\$ (203,588)	(9%)

Budget by Object Code

Object Code	Proposed Budget 2017-18					Increase/ Decrease	%
	Budget 2016-17	State	Local	Federal	Total		
Debt Service - Principal	\$ 428,778	\$ 387,942	\$ -	\$ -	\$ 387,942	\$ (40,836)	
Debt Services	\$ 428,778	\$ 387,942	\$ -	\$ -	\$ 387,942	\$ (40,836)	(10%)
Indirect Cost	\$ 6,034,715	\$ -	\$ 1,899,930	\$ 4,014,093	\$ 5,914,023	\$ (120,692)	
Unbudgeted Funds	12,147,620	-	2,059,584	4,393,473	6,453,057	(5,694,563)	
Other Administrative Costs	\$ 18,182,335	\$ -	\$ 3,959,514	\$ 8,407,566	\$ 12,367,080	\$ (5,815,255)	(32%)
PURCHASED SERVICES TOTAL	\$ 148,895,073	\$ 23,245,295	\$ 87,564,564	\$ 17,978,280	\$ 128,788,139	\$ (20,106,934)	(14%)
<i>Percent of Operating Budget</i>	<i>10%</i>	<i>3%</i>	<i>17%</i>	<i>16%</i>	<i>8%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 35,242,753	\$ 3,240,387	\$ 30,728,350	\$ 2,752,317	\$ 36,721,054	\$ 1,478,301	
State Textbooks	1	90,418	-	-	90,418	90,417	
Other Textbooks	398,667	310,617	54,649	-	365,266	(33,401)	
Library Books	659,025	-	7,750	-	7,750	(651,275)	
Computer/Software and Supplies	3,662,657	478,598	2,594,979	117,815	3,191,392	(471,265)	
School and Office Supplies	\$ 39,963,103	\$ 4,120,020	\$ 33,385,728	\$ 2,870,132	\$ 40,375,880	\$ 412,777	1%
Fuel for Facilities	\$ 173,957	\$ -	\$ 180,621	\$ -	\$ 180,621	\$ 6,664	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	9,449,172	482,005	8,666,514	-	9,148,519	(300,653)	
Gas/Diesel Fuel	5,398,256	4,401,500	996,756	-	5,398,256	-	
Oil	201,925	-	201,925	-	201,925	-	
Tires and Tubes	588,530	-	588,530	-	588,530	-	
Operational Supplies	\$ 15,811,840	\$ 4,883,505	\$ 10,634,346	\$ -	\$ 15,517,851	\$ (293,989)	(2%)
Food Purchases	\$ 20,661,014	\$ -	\$ 613,364	\$ 20,229,555	\$ 20,842,919	\$ 181,905	
Food Processing Supplies	2,217,495	-	-	2,233,214	2,233,214	15,719	
Other Food Purchases	9,400	4,500	4,900	-	9,400	-	
Food Supplies	\$ 22,887,909	\$ 4,500	\$ 618,264	\$ 22,462,769	\$ 23,085,533	\$ 197,624	1%
Furniture and Equipment - Inventoried	\$ 2,993,009	\$ 61,329	\$ 13,987	\$ 323,947	\$ 399,263	\$ (2,593,746)	
Computer Equipment - Inventoried	2,274,503	463,087	9,775	1,043,622	1,516,484	(758,019)	
Non-Capitalized Equipment	\$ 5,267,512	\$ 524,416	\$ 23,762	\$ 1,367,569	\$ 1,915,747	\$ (3,351,765)	(64%)
SUPPLIES AND MATERIALS TOTAL	\$ 83,930,364	\$ 9,532,441	\$ 44,662,100	\$ 26,700,470	\$ 80,895,011	\$ (3,035,353)	(4%)
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>1%</i>	<i>8%</i>	<i>24%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2016-17	Proposed Budget 2017-18				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
General Contract	\$ 137,800	\$ -	\$ 137,800	\$ -	\$ 137,800	\$ -	
Architects Fees	46,660	-	40,500	-	40,500	(6,160)	
Construction Management Contracts	262,620	-	-	-	-	(262,620)	
Miscellaneous Contracts and Other Charges	1,572,307	-	1,339,994	-	1,339,994	(232,313)	
Building Contracts	\$ 2,019,387	\$ -	\$ 1,518,294	\$ -	\$ 1,518,294	\$ (501,093)	(25%)
Purchase of Furniture and Equipment - Capitalized	\$ 909,326	\$ 87,537	\$ 149,075	\$ 284,639	\$ 521,251	\$ (388,075)	
Purchase of Computer Hardware - Capitalized	395,100	-	-	-	-	(395,100)	
Equipment	\$ 1,304,426	\$ 87,537	\$ 149,075	\$ 284,639	\$ 521,251	\$ (783,175)	(60%)
Purchase of Vehicles	\$ 2,342,954	\$ 10,000	\$ 50,700	\$ 110,000	\$ 170,700	\$ (2,172,254)	
License and Title Fees	156,038	7,608	106,119	-	113,727	(42,311)	
Vehicles	\$ 2,498,992	\$ 17,608	\$ 156,819	\$ 110,000	\$ 284,427	\$ (2,214,565)	(89%)
CAPITAL OUTLAY TOTAL	\$ 5,822,805	\$ 105,145	\$ 1,824,188	\$ 394,639	\$ 2,323,972	\$ (3,498,833)	(60%)
<i>Percent of Operating Budget</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>1%</i>	<i>0%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 25,416,563	\$ -	\$ 32,216,563	\$ -	\$ 32,216,563	\$ 6,800,000	
TRANSFERS TOTAL	\$ 25,416,563	\$ -	\$ 32,216,563	\$ -	\$ 32,216,563	\$ 6,800,000	27%
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>6%</i>	<i>0%</i>	<i>2%</i>		
OPERATING BUDGET	\$ 1,504,613,877	\$ 922,271,164	\$ 530,118,049	\$ 110,716,836	\$ 1,563,106,049	\$ 58,492,172	4%
BUILDING PROGRAM	565,778,629	-	554,200,000	-	554,200,000	(11,578,629)	(2%)
TOTAL BUDGET	\$ 2,070,392,506	\$ 922,271,164	\$ 1,084,318,049	\$ 110,716,836	\$ 2,117,306,049	\$ 46,913,543	2%

Staff Budget

	Months of Employment					Increase/ Decrease
	2016-17	2017-18			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	60.00	24.00	36.00		60.00	0.00
Director and/or Supervisor	4,019.30	222.00	3,615.80	157.20	3,995.00	(24.30)
Principal/Headmaster	2,143.90	2,196.00	6.00		2,202.00	58.10
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,179.37	3,154.37	44.00		3,198.37	19.00
Other Assistant Principal Assignment	290.00	290.00			290.00	0.00
Assistant Superintendent	192.00	36.00	156.00		192.00	0.00
	<u>9,908.57</u>	<u>5,946.37</u>	<u>3,857.80</u>	<u>157.20</u>	<u>9,961.37</u>	<u>52.80</u>
Instructional Personnel - Certified						
Teacher	101,812.01	88,263.24	13,690.12	4,251.30	106,204.66	4,392.65
Interim Teacher (paid at non-certified rate)	52.00	46.65	0.35	5.00	52.00	0.00
Teacher - ROTC	180.00	90.00		90.00	180.00	0.00
Teacher - VIF	755.00	751.00		4.00	755.00	0.00
Extended Contracts	2.00				0.00	(2.00)
Master Teacher	970.00	823.50		146.00	969.50	(0.50)
	<u>103,771.01</u>	<u>89,974.39</u>	<u>13,690.47</u>	<u>4,496.30</u>	<u>108,161.16</u>	<u>4,390.15</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	9,821.90	8,471.45	2,586.25	350.00	11,407.70	1,585.80
Instructional Support II - Advanced Pay Scale	1,878.50	1,940.30	89.00	12.00	2,041.30	162.80
Psychologist	1,188.00	1,147.00	50.00	13.00	1,210.00	22.00
Instructional Facilitator	3,527.00	1,530.20	555.50	1,470.80	3,556.50	29.50
	<u>16,415.40</u>	<u>13,088.95</u>	<u>3,280.75</u>	<u>1,845.80</u>	<u>18,215.50</u>	<u>1,800.10</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - Other	428.00	406.00	22.00		428.00	0.00
Teaching Assistant - NCLB	24,357.90	20,322.93	1,640.04	3,032.55	24,995.52	637.62
Interpreter, Brailist, Translator, Education Interpreter	400.00	356.00	34.00	10.00	400.00	0.00
Therapist	794.95	844.24			844.24	49.29
School-Based Specialist	306.00		258.00	37.00	295.00	(11.00)
Monitor	1,658.75		1,756.25		1,756.25	97.50
	<u>27,945.60</u>	<u>21,929.17</u>	<u>3,710.29</u>	<u>3,079.55</u>	<u>28,719.01</u>	<u>773.41</u>
Technical and Administrative Support Personnel						
Office Support	11,622.56	9,019.42	2,651.34	124.80	11,795.56	173.00
Technician	600.00	12.00	588.00		600.00	0.00
Administrative Specialist (Central Support)	684.00	96.00	588.00		684.00	0.00
	<u>12,906.56</u>	<u>9,127.42</u>	<u>3,827.34</u>	<u>124.80</u>	<u>13,079.56</u>	<u>173.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2016-17	2017-18			Total	
	Total	State	Local	Federal		
Operational Support Personnel						
Driver	11,138.90	11,226.90	192.00		11,418.90	280.00
Custodian	5,474.46	5,528.46	18.00		5,546.46	72.00
Cafeteria Worker	6,880.00		6,990.00		6,990.00	110.00
Skilled Trades	4,356.00	1,788.00	2,592.00		4,380.00	24.00
Manager	2,617.00	180.00	2,475.00		2,655.00	38.00
	<u>30,466.36</u>	<u>18,723.36</u>	<u>12,267.00</u>	<u>0.00</u>	<u>30,990.36</u>	<u>524.00</u>
Total Months of Employment	<u>201,413.50</u>	<u>158,789.66</u>	<u>40,633.65</u>	<u>9,703.65</u>	<u>209,126.96</u>	<u>7,713.46</u>
Months Assigned Directly to Schools	177,619.89	148,883.92	27,711.24	8,217.60	184,812.76	7,192.87
Months Budgeted Centrally but Working in Schools						
Academic Advancement	8,029.00	6,253.74	919.60	1,204.05	8,377.39	348.39
Operations Support	5,696.75	642.00	5,212.25	24.00	5,878.25	181.50
Technology Services	504.00	48.00	456.00		504.00	0.00
Superintendent's Office	24.00		36.00		36.00	12.00
	<u>14,253.75</u>	<u>6,943.74</u>	<u>6,623.85</u>	<u>1,228.05</u>	<u>14,795.64</u>	<u>541.89</u>
School-Based Months	<u>191,873.64</u>	<u>155,827.66</u>	<u>34,335.09</u>	<u>9,445.65</u>	<u>199,608.40</u>	<u>7,734.76</u>
	95%				95%	
Central Services Months						
Operations Support	5,323.56	1,992.00	3,331.56		5,323.56	0.00
Academic Advancement	2,350.00	772.00	1,305.00	255.00	2,332.00	(18.00)
Technology Services	720.00	48.00	672.00		720.00	0.00
Communications	480.00	30.00	450.00		480.00	0.00
Superintendent's Office	426.30	72.00	348.00	3.00	423.00	(3.30)
Chief of Staff and Strategic Planning	240.00	48.00	192.00		240.00	0.00
Central Services Months	<u>9,539.86</u>	<u>2,962.00</u>	<u>6,298.56</u>	<u>258.00</u>	<u>9,518.56</u>	<u>(21.30)</u>
	5%				5%	
Total Months of Employment	<u>201,413.50</u>	<u>158,789.66</u>	<u>40,633.65</u>	<u>9,703.65</u>	<u>209,126.96</u>	<u>7,713.46</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
153	Office of Equity Affairs Expansion		12.00		12.00
163	Title II - Improving Teacher Quality			12.00	12.00
166	Magnet School			(18.00)	(18.00)
173	Triangle Community Foundation		12.00		12.00
174	IDEA - Early Intervening Services			(12.00)	(12.00)
183	Medicaid Administrative Outreach Program			(6.30)	(6.30)
195	United Way Changing Generations/Pathways to Progress		(8.20)		(8.20)
194	John Rex Endowment		(12.00)		(12.00)
195	Wake Up and Read		(3.80)		(3.80)
		0.00	0.00	(24.30)	(24.30)
<i>Principal</i>					
68	New Schools and School Changes	48.00			48.00
75	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(3.00)		(3.00)
128	One-Time Costs in 2016-17		(10.90)		(10.90)
148	Connections Alternative Middle School	12.00			12.00
150	Second Chance Online Resource for Education (SCORE) School	12.00			12.00
		72.00	(13.90)	0.00	58.10
<i>Assistant Principal</i>					
68	New Schools and School Changes	36.00	8.00		44.00
75	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(2.00)		(2.00)
128	One-Time Costs in 2016-17		(59.00)		(59.00)
148	Connections Alternative Middle School		12.00		12.00
150	Second Chance Online Resource for Education (SCORE) School		24.00		24.00
		36.00	(17.00)	0.00	19.00
Subtotal - Administrative Personnel		108.00	(30.90)	(24.30)	52.80
Instructional Personnel - Certified					
<i>Teacher</i>					
65	Teachers - Regular Classroom	1,300.00	73.00		1,373.00
68	New Schools and School Changes	119.00	19.00		138.00
79	GradPoint Summer School Months of Employment	0.50			0.50
80	Limited English Proficiency (LEP) Months of Employment	20.50	19.50		40.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
82	Middle School Academics Teachers		43.00		43.00
87	Special Education Teachers and Teaching Assistants	410.00			410.00
92	Preschool Special Education Teachers and Teaching Assistants	40.00		10.00	50.00
101	North Wake College and Career Academy		40.00		40.00
103	Positions Previously Funded by the Magnet School Grant		67.00	(67.00)	0.00
121	Teacher - Regular Classroom - Class Size Legislative Requirement		2,311.00		2,311.00
128	One-Time Costs in 2016-17		(286.85)		(286.85)
134	K-8 Intervention Formula Change	(13.00)			(13.00)
143	Magnet New and Revised Theme Schools		155.00		155.00
147	Positions Previously Funded by the IDEA Title VI-B Handicapped Grant		600.00	(600.00)	0.00
148	Connections Alternative Middle School		40.00		40.00
150	Second Chance Online Resource for Education (SCORE) School		80.00		80.00
171	Title III - Language Acquisition			2.00	2.00
172	Title III - Language Acquisition - Significant Increase			10.00	10.00
		<u>1,877.00</u>	<u>3,160.65</u>	<u>(645.00)</u>	<u>4,392.65</u>
Extended Contracts					
196	ESEA Title I - School Improvement			(2.00)	(2.00)
		<u>0.00</u>	<u>0.00</u>	<u>(2.00)</u>	<u>(2.00)</u>
Master Teacher					
75	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(0.50)		(0.50)
		<u>0.00</u>	<u>(0.50)</u>	<u>0.00</u>	<u>(0.50)</u>
	Subtotal - Instructional Personnel - Certified	<u>1,877.00</u>	<u>3,160.15</u>	<u>(647.00)</u>	<u>4,390.15</u>
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I					
68	New Schools and School Changes	63.50	14.00		77.50
94	School Counselors	65.00			65.00
105	Elementary Counselor Coordinator for Elementary Support Model and At-Risk Schools		10.00	(10.00)	0.00
128	One-Time Costs in 2016-17		(0.70)		(0.70)
143	Magnet New and Revised Theme Schools		20.00		20.00
149	Counselors and Other Instructional Support		1,472.00		1,472.00
150	Second Chance Online Resource for Education (SCORE) School		36.00		36.00
153	Office of Equity Affairs Expansion		12.00		12.00
180	Elementary and Secondary School Counseling (ESSC) Achieve Success			(48.00)	(48.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
194	John Rex Endowment		(24.00)		(24.00)
194	John Rex Endowment - Social Emotional Foundations for Early Learning		(24.00)		(24.00)
		128.50	1,515.30	(58.00)	1,585.80
<i>Instructional Support II</i>					
83	Audiologists	29.20			29.20
89	Speech-Language Pathologists	133.60			133.60
		162.80	0.00	0.00	162.80
<i>Psychologist</i>					
68	New Schools and School Changes	22.00			22.00
		22.00	0.00	0.00	22.00
<i>Instructional Facilitator</i>					
68	New Schools and School Changes		51.00		51.00
100	K-2 Literacy Coaches		17.50	(17.50)	0.00
101	North Wake College and Career Academy		10.00		10.00
103	Positions Previously Funded by the Magnet School Grant		9.00	(9.00)	0.00
106	Social Emotional Foundations for Early Learning Coach		12.00		12.00
142	Elementary Education Coordinating Teacher		6.00		6.00
166	Magnet School			(9.00)	(9.00)
174	IDEA - Early Intervening Services			(40.50)	(40.50)
		0.00	105.50	(76.00)	29.50
Subtotal - Instructional Support Personnel - Certified		313.30	1,620.80	(134.00)	1,800.10
Instructional Support Personnel - Non-Certified					
<i>Teaching Assistant - NCLB</i>					
66	Teaching Assistants - Regular Classroom	(67.00)	132.47		65.47
87	Special Education Teachers and Teaching Assistants	46.50	409.20		455.70
92	Preschool Special Education Teachers and Teaching Assistants	158.10		9.30	167.40
128	One-Time Costs in 2016-17		(43.95)		(43.95)
183	Medicaid Administrative Outreach Program			(7.00)	(7.00)
		137.60	497.72	2.30	637.62
<i>Therapist</i>					
84	Occupational Therapists	38.49			38.49
86	Physical Therapists	10.80			10.80
		49.29	0.00	0.00	49.29

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
School-Based Specialist					
194	Digital Promise Grant		(11.00)		(11.00)
		0.00	(11.00)	0.00	(11.00)
Monitor					
99	Exceptional Children (EC) Operations		97.50		97.50
		0.00	97.50	0.00	97.50
Subtotal - Instructional Support Personnel - Non-Certified		186.89	584.22	2.30	773.41
Technical and Administrative Support Personnel					
Office Support					
68	New Schools and School Changes	158.00			158.00
75	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		(1.00)		(1.00)
104	Data Manager - McKinney-Vento Homeless Assistance		12.00	(12.00)	0.00
128	One-Time Costs in 2016-17		(5.00)		(5.00)
148	Connections Alternative Middle School		12.00		12.00
150	Second Chance Online Resource for Education (SCORE) School		24.00		24.00
166	Magnet School			(9.00)	(9.00)
194	John Rex Endowment		(6.00)		(6.00)
		158.00	36.00	(21.00)	173.00
Subtotal - Technical and Administrative Support Personnel		158.00	36.00	(21.00)	173.00
Operational Support Personnel					
Driver					
68	New Schools and School Changes	280.00			280.00
		280.00	0.00	0.00	280.00
Custodian					
68	New Schools and School Changes	60.00			60.00
148	Connections Alternative Middle School		12.00		12.00
		60.00	12.00	0.00	72.00
Cafeteria Worker					
68	New Schools and School Changes		110.00		110.00
		0.00	110.00	0.00	110.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	<i>Skilled Trades</i>				
155	Facility Maintenance Technician		12.00		12.00
156	Integrated Pest Management Master Craftsman		12.00		12.00
		0.00	24.00	0.00	24.00
	<i>Manager</i>				
68	New Schools and School Changes		38.00		38.00
		0.00	38.00	0.00	38.00
	Subtotal - Operational Support Personnel	340.00	184.00	0.00	524.00
	Total	2,983.19	5,554.27	(824.00)	7,713.46

Months By Cost Center					
	School-Based Months (0000 - 0799)	2,537.80	5,414.77	(759.70)	7,192.87
	Central Services School-Based Months (0800 - 0899)	445.39	115.50	(19.00)	541.89
	Central Services Months (0900 - 0999)	0.00	24.00	(45.30)	(21.30)
	Total	2,983.19	5,554.27	(824.00)	7,713.46

Notes

BUSINESS CASES

BUSINESS CASES



Business Cases

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 business cases to request changes to the current year budget that are conducive to accomplishing the system's strategic objectives.

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

This section of the budget includes all business cases included in the proposed budget. Each business case defines the current base budget, shows increases or decreases recommended for the next fiscal year, and shows the total budget proposed for 2017-18.

Categories

Business cases are organized into the following categories to indicate the reason for the budget adjustment:

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

Areas

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

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

Employment Lengths

Several business cases include requests for additional Months of Employment (MOE). Different positions have different employment lengths. The chart below shows typical employment lengths for common position types.

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

Business Cases

Calculations

Business cases 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:

	<u>State Cost</u>	<u>Local Cost</u>	<u>Total Cost</u>
Base Pay	\$ 35,000	\$ -	\$ 35,000
Supplement (17.25%)	-	6,038	6,038
Social Security (7.65%)	2,677	462	3,139
Retirement (16.54%)	5,789	999	6,788
Hospital (\$5,754/year)	5,754	-	5,754
Dental (\$287/year)	-	287	287
Total	\$ 49,220	\$ 7,786	\$ 57,006

One-time Costs

Some business cases 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:

Case Name and Description	Amount
• New Schools and School Changes (phone handsets, hosted VOIP services, construction cost, and laptops for psychologists and social workers)	\$ 47,736
• Audiologists (laptops)	2,500
• Occupational Therapists (laptops and supplies)	4,000
• Special Education Teachers and Teaching Assistants (laptops and printers)	59,983
• Schoolwires Content Management System (fee)	1,000
• Second Chance Online Resource for Education (SCORE) School (instructional content, technology, and equipment)	420,000
• Facility Maintenance Technician (vehicle and tools)	32,700
• Integrated Pest Management Master Craftsman (vehicle and vehicle uplift)	27,000
• Device Repair Services (start up equipment and supplies)	6,000
	\$ 600,919

Growth

Teachers - Regular Classroom

Area	Schools								
Description	The Wake County Public School System based calculations for teacher Months of Employment (MOE) on day 10 student membership in grades K-12 with all students being reported. Preschool students are not included.								
Funding Formula	<p>Elementary School: Integer((Kindergarten)/21.27 + (Grade 1)/19.27 + (Grade 2 + Grade 3)/20.27 + (MYR Grade 4 + MYR Grade 5)/24.27 + (Trad Grade 4 + Trad Grade 5)/26.27 + (SYR Grade 4 + SYR Grade 5)/26.27)*10</p> <p>Middle School: Integer((Grade 6 + Grade 7 + Grade 8)/25.12)*10</p> <p>High School: Integer((Grade 9 + Grade 10 + Grade 11 + Grade 12)/27.47)*10</p>								
Calculations	<table border="0"> <tr> <td>2017-18 MOE Needed</td> <td></td> </tr> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,373</td> </tr> <tr> <td>Less MOE Allotted in 2016-17</td> <td style="text-align: right;">- 65,000</td> </tr> <tr> <td>Equals Additional MOE Needed for 2017-18</td> <td style="text-align: right;">1,373</td> </tr> </table>	2017-18 MOE Needed		Projected MOE	66,373	Less MOE Allotted in 2016-17	- 65,000	Equals Additional MOE Needed for 2017-18	1,373
2017-18 MOE Needed									
Projected MOE	66,373								
Less MOE Allotted in 2016-17	- 65,000								
Equals Additional MOE Needed for 2017-18	1,373								
Strategic Objective	Learning & Teaching								

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	65,000.00	\$ 348,426,216	\$ 108,643,607	\$ 457,069,823
Budget Adjustments:				
Classroom Teachers				
State MOE	1,300.00	\$ 8,169,739	\$ 1,428,907	\$ 9,598,646
Local MOE	73.00		416,141	416,141
Total	1,373.00	\$ 8,169,739	\$ 1,845,048	\$ 10,014,787
Proposed Budget	66,373.00	\$ 356,595,955	\$ 110,488,655	\$ 467,084,610

Growth

Teaching Assistants - Regular Classroom

Area Schools

Description The Wake County Public School System (WCPSS) allotment formula aligns with the funding formula approved by the General Assembly.

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

WCPSS 2017-18 Allotment Formula:

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

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	10,732.20	\$ 35,418,765	\$ 331,198	\$ 35,749,963
Budget Adjustments:				
Teaching Assistants				
State MOE	(67.00)	\$ (211,613)	\$ (2,069)	\$ (213,682)
Local MOE	132.47		422,481	422,481
Total	65.47	\$ (211,613)	\$ 420,412	\$ 208,799
Proposed Budget	10,797.67	\$ 35,207,152	\$ 751,610	\$ 35,958,762

Growth

Instructional Supplies

Area **Schools**

Description Continue with current funding with increase for student growth.

Funding Formula **State Formula:** \$30.05 per K-12 Average Daily Membership (ADM)

Local Formula: \$37.95 per K-12 ADM

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

Alternative Schools

Mount Vernon	166
Longview	140
River Oaks	110
Phillips	<u>300</u>
	716

Projected ADM	161,757
Alternative Schools	<u>+ 716</u>
	162,473

Calculations

State Allotment

2017-18 (161,757*\$30.05) + \$69,017* =	\$ 4,929,815
2016-17	- \$ 4,842,583
	<u>\$ 87,232</u>

\$2.69 per ADM in grades 8 and 9 for PSAT Testing (25,657\$2.69 = \$69,017)

Local Allotment

2017-18 (161,757*\$37.95) + (716*\$68.00) - (1,800*34)** =	\$ 6,126,166
2016-17	- \$ 6,052,454
	<u>\$ 73,712</u>

**New schools receiving capital outlay funds are allotted half of the per pupil allotment.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 4,842,583	\$ 6,052,454	\$ 10,895,037
Budget Adjustments:				
Instructional Supplies		\$ 87,232	\$ 73,712	\$ 160,944
Total	-	\$ 87,232	\$ 73,712	\$ 160,944
Proposed Budget	-	\$ 4,929,815	\$ 6,126,166	\$ 11,055,981

New Schools and School Changes

Area

Schools

Description

This business case shows additional costs based on the following new schools and school changes in 2017-18. Allotments based on student membership are included on other growth cases.

- **New schools**

- » Hortons Creek Elementary will have a traditional calendar with an estimated 849 students.
- » Rogers Lane Elementary will have a traditional calendar with an estimated 760 students.
- » River Bend Middle will have a traditional calendar with an estimated 953 students.
- » North Wake College and Career Academy (NWCCA) will have an early college calendar with an estimated 330 students and will occupy the former Wakefield High School 9th Grade Center location.

- **Calendar change**

- » River Bend Elementary will move from a multi-track year-round calendar to a traditional calendar.

- **Additional resources for recently added schools**

- » Apex Friendship High will add a senior class and will be full grade-level capacity.
- » Pine Hollow Middle will be full grade-level capacity.
- » Crossroads Flex opened in 2016-17.

- **Facility changes**

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

New Schools and School Changes	Square Footage	Acreage
Hortons Creek ES	102,548	18
Rogers Lane ES	105,863	20
River Bend MS	195,774	20
Apex HS Swing Space (Green Level HS)	111,542	39
Brooks ES (renovation complete)	94,735	-
Vandora Springs ES Swing Space (Bryan Road ES)	37,343	2
Rolesville ES (renovation complete)	18,549	-
	666,354	99

Proposed Funding

All New Schools and School Changes

- **Principal:** 12 Months of Employment (MOE) per school (**Total 48 MOE - \$482,036**)
- **Assistant Principal:** 11 MOE for traditional ES and MS with up to 1,099 students; 12 MOE for HS with up to 699 students; Reduce 1 MOE for River Bend ES calendar change (**Total 44 MOE - \$321,573**)
- **Clerical Support:** **Traditional ES Base Formula:** 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant, 34 MOE total; **Traditional MS Base Formula:** 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant, 58 MOE total; **North Wake College and Career Academy:** 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant, 34 MOE total; **River Bend ES:** 2 MOE clerical assistant reduction for calendar change (**Total 158 MOE - \$565,867**)

New Schools and School Changes

Proposed Funding

- **Academically/Intellectually Gifted (AIG) Teachers:** The state provides \$1,310.82 per child for 4 percent of Average Daily Membership (ADM). The Wake County Public School System (WCPSS) distributes to schools based on a formula according to annual student identification of AIG students. Based on the formula, 10 Months of Employment (MOE) will be allotted to each ES and MS. **(Total 30 MOE - \$175,385)**
- **Intervention Teachers (K-8):** 1 MOE per 33 students not meeting proficiency; Hortons Creek ES - 5 MOE; Rogers Lane ES - 10 MOE; River Bend MS - 15 MOE **(Total 30 MOE - \$175,387)**
- **School Psychologists:** One psychologist (11 MOE) for every two schools; 5.50 MOE per new school; Annual cost for test kits and supplies - \$3,200 and travel - \$600; One-time computer cost - \$1,000 **(Total 22 MOE - \$166,106)**
- **School Social Workers:** One social worker for every two schools (5 MOE for traditional and 6 MOE for year round); 5 MOE per new school; Annual costs for supplies - \$200, travel - \$2,500, cell phone - \$180/person; One-time laptop cost - \$600; Remove prior-year one-time cost - (\$1,950) **(Total 20 MOE - \$137,359)**
- **Library Media Specialists:** 10 MOE per traditional ES and MS with up to 1,100 students; 10 MOE for North Wake College and Career Academy (NWCCA); Reduce 2 MOE for River Bend ES calendar change **(Total 38 MOE - \$244,219)**
- **Bus Drivers:** Five ten-month drivers at each new ES; 12 ten-month drivers at River Bend MS; six ten-month drivers at NWCCA **(Total 280 MOE - \$842,360)**
- **Child Nutrition Services:** Each new school receives 10 MOE cafeteria manager, 10 MOE assistant manager, and 20 MOE cashier/assistant; Reduction of 12 MOE (2 MOE manager, 2 MOE assistant manager, 6 MOE cashier/assistant, and 2 MOE transporter) for River Bend ES calendar change **(Total 148 MOE - \$449,657)**
- **Head Custodians:** 12 MOE per school **(Total 48 MOE - \$160,024)**
- **Area Superintendent Non-Personnel Budgets:** Each area superintendent has a non-personnel budget of \$775 per school in their area. The Elementary Support Model (ESM) area received \$8,396 over the standard allotment to support ESM schools workshop expenses in 2016-17. In 2017-18, a portion of the ESM workshop funds (\$775 x 4 new schools = \$3,100) will be repurposed to provide funding to the areas of the new schools.
- **Extra Duty:** \$18,938 per ES (\$18,938 x 2 = \$37,876); \$77,735 per MS; \$23,339 per HS; Social Security (7.65%) \$10,630; Retirement (16.54%) \$22,982 **(Total - \$172,562)**
- **Testing Office Costs:** \$1,400 per school for testing requirements, test materials for training, staff development, local travel, and supplies **(Total - \$5,600)**
- **Voice and WAN Services:** Telephone services and fiber connections for network and Internet services at six new sites (Hortons Creek ES, Rogers Lane ES, River Bend MS, NWCCA, Apex HS swing space at Green Level HS, and Vandora Springs swing space at Bryan Road ES).
 - Recurring cost for VOIP phone services at five new sites (costs for NWCCA are in the current budget from previous use of the Wakefield 9th Grade Center): ES - 30 lines each, MS - 42 lines each, HS - 75 lines each, total lines - 207 (\$8.15 x 207 lines x 12 months = **\$20,245** annually); Savings from disconnects of Centrex lines at existing Vandora Springs ES and Apex HS sites during renovations: total lines 105 (ES - (\$7,228) + HS (\$18,068) = **(\$25,296)** annually)
 - Fiber connections: 1 GIG circuit to each new site at \$725/month (\$725 x 3 x 12 months = **\$26,100** annually); Costs for swing spaces and NWCCA are in the current budget.
 - One-time set up costs for six sites (four new schools/two swing spaces): hosted VOIP services (282 lines x \$55/line = **\$15,510**), construction costs for each site except NWCCA (\$500/site x 5 = **\$2,500**), and phone handsets (ES: \$9,521 + MS: \$4,432 + HS: \$14,173 = **\$28,126**)
 - Total recurring costs - \$21,049; Total one-time costs - \$46,136 **(Total - \$67,185)**

New Schools and School Changes

- Proposed Funding**
- **Custodial Contracted Services:** \$1.33/sq. foot x 666,354 sq. feet = \$886,251 less custodian positions for Hortons Creek ES, Rogers Lane ES, and River Bend MS - 48 Months of Employment (MOE) (\$886,251 - \$156,409) **(Total - \$729,842)**
 - **Utilities for Additional Square Footage:** \$1.31/sq. foot (electric: \$0.97, natural gas: \$0.15, water/sewer: \$0.14, LP/oil: \$0.01, solid waste: \$0.04) x 666,354 **(Total - \$872,924)**
 - **Grounds Maintenance for New Acreage:** \$863/acre x 99 acres **(Total - \$85,437)**
 - **Additional Square Footage Costs:** \$0.89/sq. foot x 666,354 sq. feet **(Total - \$593,055)**

Elementary Schools - Traditional Calendars

- **Academics Teachers:** 18.50 MOE Academics teachers for music, visual art, physical education, and other instructional personnel for each ES; 5 MOE instructional resource teacher for each ES; 47 MOE total for new ES; Decrease 5 MOE at existing schools to be used for new schools **(Total 42 MOE - \$245,539)**
- **K-2 Literacy Coach:** 5 MOE for traditional calendar; 6 MOE for year-round calendar; 10 MOE new ES; Reduce 1 MOE for River Bend ES calendar change **(Total 9 MOE - \$52,615)**

Middle and High Schools

- **Academics Teachers:** HS Academics teachers are allotted to support arts education. North Wake College and Career Academy (NWCCA) **(Total 3 MOE - \$17,101)**
- **Career Technical Education (CTE) MOE:** River Bend MS - 30 MOE CTE teacher; NWCCA - 20 MOE CTE teacher, 12 MOE career development coordinator, 5 MOE special populations coordinator **(Total 67 MOE - \$380,730)**
- **Alternative Learning Center (ALC) Teachers:** 10 MOE per traditional MS; 5 MOE for NWCCA **(Total 15 MOE - \$87,694)**
- **Custodian:** 12 MOE per MS **(Total 12 MOE - \$36,391)**
- **Athletics:** \$2,620 per MS for equipment and officials; \$450 per MS for booking fees; \$600 per MS for field marking paint **(Total - \$3,670)**
- **High School AdvancED Accreditation and Membership Fees:** \$750 each for NWCCA and Crossroads FLEX **(Total - \$1,500)**
- **High School Intervention Coordinator:** 2.50 MOE for small learning community high schools (NWCCA) **(Total 2.50 MOE - \$14,618)**
- **Instrument Repair:** \$1,000 per MS and HS (partial funding for new schools until they reach full grade-level capacity). In 2016-17, Apex Friendship HS received \$750 and Pine Hollow MS received \$500. Funding will be increased to the full allotment of \$1,000 for each school. **(Total - \$1,750)**
- **Middle School Foreign Language Teacher:** 10 MOE to support World Language at River Bend MS **(Total 10 MOE - \$58,461)**
- **Security:** Bicycle patrol officer and school resource officer per HS. State At-Risk funds provide \$37,838 for one resource officer per high school. **(Total - \$69,838)**
- **Financial Aid Advisory Program:** Financial Aid Advisors (FAAs) serve each high school that has a senior class by meeting with students and families to share information related to financial aid for college. FAAs are hired as temporary hourly employees making \$25 per hour at an average of 165 hours per year for a total of \$4,125 plus social security costs per high school. Apex Friendship HS will add a senior class in 2017-18 and needs an FAA. **(Total - \$4,441)**

Strategic Objective Learning & Teaching

New Schools and School Changes

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
ELEMENTARY SCHOOLS				
State MOE				
Principals	24.00	\$ 163,541	\$ 77,477	\$ 241,018
Assistant Principals	22.00	153,500	7,287	160,787
Clerical Support	68.00	241,658	1,723	243,381
AIG Teachers	20.00	100,925	15,998	116,923
School Psychologist	11.00	67,965	15,087	83,052
School Social Worker	10.00	58,212	10,467	68,679
Head Custodians	24.00	79,438	574	80,012
Intervention Teachers	15.00	75,694	12,000	87,694
Library Media Specialists	20.00	109,867	18,032	127,899
Bus Drivers	100.00	296,171	4,673	300,844
Local MOE				
Academics Teachers	42.00		245,539	245,539
K-2 Literacy Coaches	10.00		58,461	58,461
Cafeteria Managers	20.00		64,718	64,718
Assistant Managers	20.00		62,041	62,041
Cashier/Assistants	40.00		114,666	114,666
Extra Duty			47,039	47,039
Testing Office Costs			2,800	2,800
Voice and WAN Services				
Recurring Costs			23,268	23,268
One-Time Costs			10,648	10,648
Custodial Services			197,175	197,175
Square Footage			185,486	185,486
Acreage			32,794	32,794
Utilities			273,019	273,019
	446.00	\$ 1,346,971	\$ 1,480,972	\$ 2,827,943
RIVER BEND MS				
State MOE				
Principal	12.00	\$ 81,771	\$ 38,738	\$ 120,509
Assistant Principal	11.00	76,750	3,644	80,394
Clerical Support	58.00	204,447	1,436	205,883
AIG Teacher	4.00	20,186	3,200	23,386
CTE Teachers	30.00	147,662	23,356	171,018
Intervention Teachers	15.00	75,694	11,999	87,693
School Psychologist	5.50	33,983	7,544	41,527
School Social Worker	5.00	29,106	5,234	34,340
Library Media Specialist	4.00	21,974	3,608	25,582

New Schools and School Changes

Budget Adjustments

Description	MOE	State	Local	Total
Bus Drivers	120.00	\$ 355,406	\$ 5,604	\$ 361,010
Head Custodian	12.00	39,719	287	40,006
Custodian	12.00	36,104	287	36,391
Local MOE				
AIG Teacher	6.00		35,076	35,076
ALC Teacher	10.00	50,462	7,999	58,461
Foreign Language Teacher	10.00		58,461	58,461
Library Media Specialist	6.00		38,368	38,368
Cafeteria Manager	10.00		32,358	32,358
Assistant Manager	10.00		31,020	31,020
Cashier Assistants	20.00		57,334	57,334
Extra Duty			96,539	96,539
Testing Office Costs			1,400	1,400
Voice and WAN Services				
Recurring Costs			12,808	12,808
One-Time Costs			7,242	7,242
Athletics			3,670	3,670
Instrument Repair			1,000	1,000
Custodial Services			183,982	183,982
Square Footage			174,239	174,239
Acreage			17,260	17,260
Utilities			256,464	256,464
	360.50	\$ 1,173,264	\$ 1,120,157	\$ 2,293,421
NORTH WAKE COLLEGE AND CAREER ACADEMY				
State MOE				
Principal	12.00	\$ 81,771	\$ 38,738	\$ 120,509
Assistant Principal	3.00	20,931	994	21,925
Clerical Support	34.00	121,971	862	122,833
CTE MOE	37.00	180,966	28,746	209,712
HS Intervention Coordinator	2.50	12,617	2,001	14,618
ALC Teacher	5.00	25,232	4,001	29,233
School Psychologist	5.50	33,983	7,544	41,527
School Social Worker	5.00	29,106	5,234	34,340
Bus Drivers	60.00	177,703	2,803	180,506
Head Custodian	12.00	39,719	287	40,006
Local MOE				
Assistant Principal	9.00		65,775	65,775
HS Academics Teacher	3.00		17,101	17,101
Library Media Specialist	10.00		63,950	63,950

New Schools and School Changes

Budget Adjustments

Description	MOE	State	Local	Total
Cafeteria Manager	10.00	\$	\$ 32,358	\$ 32,358
Assistant Manager	10.00		31,020	31,020
Cashier Assistants	20.00		57,334	57,334
Extra Duty			28,984	28,984
Testing Office Costs			1,400	1,400
Voice and WAN Services				
One-Time Costs			11,211	11,211
Security		37,838	32,000	69,838
HS AdvancED Accreditation and Membership Fees			750	750
	238.00	\$ 761,837	\$ 433,093	\$ 1,194,930
RIVER BEND ES				
State MOE - Clerical Support	(2.00)	\$ (6,230)	\$	\$ (6,230)
Local MOE				
Assistant Principal	(1.00)		(7,308)	(7,308)
K-2 Literacy Coach	(1.00)		(5,846)	(5,846)
Library Media Specialist	(2.00)		(11,580)	(11,580)
Child Nutrition	(12.00)		(33,192)	(33,192)
	(18.00)	\$ (6,230)	\$ (57,926)	\$ (64,156)
CROSSROADS FLEX				
HS AdvancED Accreditation and Membership Fees		\$	\$ 750	\$ 750
	-	\$ -	\$ 750	\$ 750
PINE HOLLOW MS				
Instrument Repair		\$	\$ 500	\$ 500
	-	\$ -	\$ 500	\$ 500
APEX FRIENDSHIP HS				
Financial Aid Advisor		\$	\$ 4,441	\$ 4,441
Instrument Repair			250	250
	-	\$ -	\$ 4,691	\$ 4,691
VANDORA SPRINGS ES SWING SPACE				
Voice and WAN Services				
Recurring Costs		\$	\$ (4,294)	\$ (4,294)
One-Time Costs			5,324	5,324
Custodial Services			49,666	49,666
Square Footage			33,235	33,235
Acreage			1,726	1,726
Utilities			48,920	48,920
	-	\$ -	\$ 134,577	\$ 134,577

New Schools and School Changes

Budget Adjustments	Description	MOE	State	Local	Total
	APEX HS SWING SPACE				
	Voice and WAN Services				
	Recurring Costs		\$	\$ (10,733)	\$ (10,733)
	One-Time Costs			11,711	11,711
	Custodial Services			148,351	148,351
	Square Footage			99,272	99,272
	Acreage			33,657	33,657
	Utilities			146,121	146,121
		-	\$ -	\$ 428,379	\$ 428,379
	ROLESVILLE ES RENOVATION				
	Custodial Services		\$	\$ 24,670	\$ 24,670
	Square Footage			16,509	16,509
	Utilities			24,299	24,299
		-	\$ -	\$ 65,478	\$ 65,478
	BROOKS ES RENOVATION				
	Custodial Services		\$	\$ 125,998	\$ 125,998
	Square Footage			84,314	84,314
	Utilities			124,101	124,101
		-	\$ -	\$ 334,413	\$ 334,413
	Total	1,026.50	\$ 3,275,842	\$ 3,945,084	\$ 7,220,926
	Proposed Budget	1,026.50	\$ 3,275,842	\$ 3,945,084	\$ 7,220,926

Growth

New Schools - Early Hires, Task Assignment, and Staff Development Dollars

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 2017-18 will receive funding for staff development, and schools opening in 2018-19 will receive funding for early hires and task assignment.

New Schools

Opening in 2017-18	Opening in 2018-19
1. Hortons Creek Elementary School	1. Bryan Road Elementary School
2. Rogers Lane Elementary School	2. Buckhorn Creek Elementary School
3. River Bend Middle School	3. Apex Friendship Middle School
4. North Wake College and Career Academy	4. South Garner High School

The state will fund four principal Months of Employment (MOE) for each new school opening in 2018-19. Allotments will be distributed based on the following chart:

Funding Formula

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

2018-19 New Schools	Elementary	Middle	High	Total
Principal				
State MOE	8.00	4.00	4.00	16.00
Local MOE	2.00	2.00	2.00	6.00
	10.00	6.00	6.00	22.00
Lead Secretary				
Local MOE	10.00	6.00	6.00	22.00

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	50.50	\$ 116,603	\$ 494,608	\$ 611,211
Budget Adjustments:				
Principals (4 new schools)	22.00	\$ 116,603	\$ 113,815	\$ 230,418
Lead Secretaries	22.00		84,760	84,760
Task Assignment			145,000	145,000
Staff Development Dollars			40,000	40,000
Remove current budget	(50.50)	(116,603)	(494,608)	(611,211)
Total	(6.50)	\$ -	\$ (111,033)	\$ (111,033)
Proposed Budget	44.00	\$ 116,603	\$ 383,575	\$ 500,178

Growth

Textbooks State Funds

Area **Schools**

Description The Wake County Public School System receives \$34.81 per Average Daily Membership (ADM) in grades K-12 from the state. In 2016-17, the state provided an additional one-time non-recurring allotment of \$6.48 per ADM for a per pupil allocation of \$41.29. Indian Gaming funds are also part of the textbook state funds. This allotment fluctuates year to year. The 2016-17 state allotment adjusted for charter schools is \$6,557,512.

Calculations

2017-18 State Allotment (161,757 students * \$34.81/student)	\$	5,630,761
Less 2016-17 budget based on \$34.81 per ADM		(5,524,198)
Equals an Increase in Textbook Funds	\$	106,563
2017-18 Estimated Indian Gaming Allotment	\$	550,000
Less 2016-17 Indian Gaming Allotment		(566,146)
Decrease in Indian Gaming Allotment	\$	(16,146)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 6,090,344
Budget Adjustments:		
Allotment Increase		\$ 90,417
Total	-	\$ 90,417
Proposed Budget	-	\$ 6,180,761

Growth

Career and Technical Education (CTE) Program Support

Area	Academics
Description	CTE Program Support revenues are anticipated to increase by \$32,340 due to an increase from 60,986 to 61,961 in student enrollment in grades 8-12 (61,961 x \$33.10) + \$10,000 = \$2,060,909.
Funding Formula	<p>State Formula: \$10,000 per local education agency with remainder distributed based on average daily membership in grades 8-12 (\$33.10).</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>

Calculations

Description	2016-17	2017-18	Difference
Current Year Budget Revenue	\$ 2,028,569	\$ 2,060,909	\$ 32,340
Transfer from Lapsed CTE MOE	813,618	813,618	
Industry Credential Allotment	28,466	28,466	
Charter School Reduction	(8,154)	(8,154)	
Adobe License Adjustment	(56,000)	(56,000)	
	\$ 2,806,499	\$ 2,838,839	\$ 32,340

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	36.00	\$ 2,806,499	\$ 30,289	\$ 2,836,788
Budget Adjustments:				
Supplies and Materials		\$ 32,340	\$	\$ 32,340
Total	-	\$ 32,340	\$ -	\$ 32,340
Proposed Budget	36.00	\$ 2,838,839	\$ 30,289	\$ 2,869,128

Drivers Education

Area

Academics

Description

The North Carolina Division of Motor Vehicles (DMV) 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 the ages of 14 1/2 and 18, including public school, private school, charter school and licensed home-schooled students.

State allotment is expected to remain at \$194.34 per student in 2017-18. The overall allocation for Wake County is expected to decrease due to an Average Daily Membership (ADM) decrease. The current funding is \$194.34 per 9th grade ADM (15,651), including private, charter, federal, and home schools.

Based on a decrease in 9th grade ADM and the state level of funding remaining at \$194.34 per 9th grade ADM (15,493), including private, charter, federal, and home schools, an anticipated decrease of \$30,706 is expected for 2017-18.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	12.00	\$ 3,041,684	\$ 11,812	\$ 3,053,496
Budget Adjustments:				
Social Security		\$ 63	\$	\$ 63
Retirement		134		134
Hospitalization		95		95
Contracted Services		(32,115)		(32,115)
Supplies and Materials		1,117		1,117
Total	-	\$ (30,706)	\$ -	\$ (30,706)
Proposed Budget	12.00	\$ 3,010,978	\$ 11,812	\$ 3,022,790

Growth

GradPoint Summer School Months of Employment (MOE)

Area

Academics

Description

Summer school sites are granted MOE to operate their GradPoint summer school. The revised formula allots traditional-size schools 1 MOE and small schools a half MOE for their sites. For the 2015-16 school year, 24 MOE were allotted, including a full MOE for Wake Young Women’s Leadership Academy (WYWLA), Wake Young Men’s Leadership Academy (WYMLA), and Wake Early College of Health and Science (WECHS). The MOE for WYWLA and WYMLA were split to give a half MOE to Apex Friendship High School and Vernon Malone College and Career Academy. To adjust all small schools to a half MOE and provide a full MOE to Apex Friendship High School, an additional half MOE is needed. Overall increase from 24 to 24.50 MOE.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	24.00	\$ 132,147	\$ 25,040	\$ 157,187
Budget Adjustments:				
Teacher	0.50	\$ 2,524	\$ 400	\$ 2,924
Total	0.50	\$ 2,524	\$ 400	\$ 2,924
Proposed Budget	24.50	\$ 134,671	\$ 25,440	\$ 160,111

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

Area

Academics

Description

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

The ratio of English as a Second Language (ESL) teacher to LEP students is 1:70.5, though district allotments are based upon increments of 5 or 6 MOE when possible, making a ratio of ESL teacher to LEP students as high as 1:110. New schools have increased more quickly than the number of LEP MOE provided. With the opening of four new schools in 2017-18, it is necessary to increase LEP MOE by 40 MOE in order to provide the same level of service provided in 2015-16.

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

Current LEP headcount (three-year average) = 12,298; state factor allotted on count \$396.18; LEP concentration is 7.7 percent; Wake County Public School System factor 949.93; state factor allotted on concentration \$4,340.92 = \$8,985,765.

2017-18 student membership	161,757
7.7% of student membership (50% of LEP population at \$396.18)	\$ 4,934,537
50% of the Local Education Agency LEP concentration at \$4,340.92	\$ 4,123,570
Base teaching assistant formula	\$ 32,804
2017-18 LEP projected budget	\$ 9,090,911
Less 2016-17 LEP budget	\$ (8,985,765)
Increase in revenue in 2017-18	\$ 105,146
1 MOE \$5,045 state rate	20.50
Local MOE request	19.50
Total 2017-18 MOE request	40.00

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,826.00	\$ 10,628,078	\$ 2,461,253	\$ 13,089,331
Budget Adjustments:				
LEP State MOE	20.50	\$ 103,449	\$ 16,400	\$ 119,849
LEP Local MOE	19.50		114,001	114,001
Contracted Services		1,697		1,697
Total	40.00	\$ 105,146	\$ 130,401	\$ 235,547
Proposed Budget	1,866.00	\$ 10,733,224	\$ 2,591,654	\$ 13,324,878

Magnet Early College Program Fees

Area

Academics

Description

The North Carolina Department of Public Instruction pays the student tuition through Cooperative Innovative High School funds for four early college programs – Wake STEM Early College High School, Wake Young Men’s Leadership Academy (WYMLA), Wake Young Women’s Leadership Academy (WYWLA), and Wake Early College of Health and Sciences. For the three programs that are on a state or private university campus (Wake STEM Early College, WYMLA, and WYWLA), the universities can charge additional fees (i.e. Ed/Tech) outside of tuition.

The state Cooperative Innovative funds cannot be used for this purpose. Due to additional students taking college courses at the early colleges, this fee has increased over the last three years. The current budget of \$10,977 is not sufficient to cover the fees. During 2015-16, total fees paid were more than \$27,000, and an additional allocation was requested mid-year in order to pay the total fees. This request is to increase the base budget to establish recurring funds to pay these fees each academic year.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 10,977
Budget Adjustments:		
Membership Dues/Fees		\$ 16,003
Total	-	\$ 16,003
Proposed Budget	-	\$ 26,980

Middle School Academics Teachers

Area	Academics
Description	<p>The Middle School Academics allotments are designed to support the middle school program by funding the following positions:</p> <p>Instructional Resource Teacher (IRT): IRTs provide communication between the office of Middle School Programs and the middle schools. They support the classroom teacher in implementing best instructional practices and coordinate and conduct staff development. They report to and are evaluated by the middle school principal.</p> <p>Arts: Typically, these positions include dance, instrumental music, and/or band.</p>
Funding Formula	<p>Middle School Funding Formula:</p> <ul style="list-style-type: none"> • 1 Month of Employment (MOE): 50 students enrolled in grades 6-8 (rounded down) • +2 additional MOE for each year-round school • After applying the formula, small schools may be able to receive additional MOE if enrollment is 650 or under • Above formula allotments for Hilburn (2 MOE), Wake Young Women’s Leadership Academy (3 MOE), and Wake Young Men’s Leadership Academy (3 MOE) <p>Traditional and modified calendar middle schools use 5 MOE of the allotment for the IRT position. Year-round calendar middle schools use 6 MOE of the allotment for the IRT position. This allotment will be reconciled based on tenth day of student enrollment.</p> <p>The 2016-17 budget allotted 732 total MOE.</p>
Proposed Funding	<p>The following is needed for 2017-18:</p> <ul style="list-style-type: none"> • 743 MOE for base allotments based on the 1:50 formula (37,132 projected students). This number includes the students that will attend the new River Bend Middle School. • 18 MOE for additional 2 MOE for nine year-round schools • 14 MOE for additional 2 MOE for three smaller schools, and above formula allotments for Hilburn (2 MOE), Wake Young Women’s Leadership Academy (3 MOE), and Wake Young Men’s Leadership Academy (3 MOE) <p>This totals 775 MOE which is an increase of 43 MOE.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	732.00	\$ 4,708,635	\$ 732,064	\$ 5,440,699
Budget Adjustments:				
Teachers Local MOE	43.00	\$	\$ 251,386	\$ 251,386
Total	43.00	\$ -	\$ 251,386	\$ 251,386
Proposed Budget	775.00	\$ 4,708,635	\$ 983,450	\$ 5,692,085

Audiologists

Area **Special Education**

Description

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

- Audiologists performed 796 hearing evaluations in the 2015-16 school year.
- Audiologists screened 1,084 students in 2015-16 and supervised mass hearing screening of all Wake County Public School System (WCPSS) kindergarten students.
- Audiologists train and supervise 375 hearing screening designees across the district.
- Audiologists annually calibrate over 200 portable audiometers.

Audiology has not received a new position since 2006. Since that date, 40 new schools have opened. Current enrollment for 2016-17 is 158,202 students. The number of hearing-impaired students currently identified with hearing loss and followed by audiology is 561.

Proposed Funding

Projected K-12 enrollment for 2017-18 is 161,757. Average annual caseload growth is 3.5 percent resulting in a projected 2017-18 caseload of 580.

Based on this projected growth and NCDPI guidelines, WCPSS should have a total of 170.40 Months of Employment (MOE) for audiology but currently has 118.00 MOE. Of those, 112.00 MOE serve both preschool and school-age students, which is a deficit of 58.40 positions. There are 6 MOE assigned to a lead audiologist position to provide leadership and fulfill supervisory responsibilities to audiologists. Audiology is requesting 29.20 MOE for 2017-18 and deferring 29.20 MOE to a future year.

Audiologists needed for general population students (161,757 students/25,000)	6.47
Audiologists needed for students identified with hearing loss (580 students/75)	7.73
Total audiologists needed in 2017-18 (6.47 + 7.73)	14.20
Total MOE needed (14.20 audiologists * 12.00 MOE)	170.40
Additional MOE needed (170.40 - 112.00 existing MOE)	58.40

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	118.00	\$ 899,791	\$ 161,533	\$ 1,061,324
Budget Adjustments:				
Audiologists State MOE	29.20	\$ 172,146	\$ 27,575	\$ 199,721
Supplies - laptops, etc. (one-time cost)			2,500	2,500
Total	29.20	\$ 172,146	\$ 30,075	\$ 202,221
Proposed Budget	147.20	\$ 1,071,937	\$ 191,608	\$ 1,263,545

Occupational Therapists

Area	Special Education
Description	<p data-bbox="428 327 1497 449">Occupational Therapists (OTs) in the Wake County Public School System (WCPSS) serve both preschool and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for OTs accounts for work responsibilities such as the following:</p> <ul data-bbox="428 485 1497 800" style="list-style-type: none">• Staff training relative to fine motor and sensory strategies;• Adaptive equipment management;• Interfacing with multiple school teams;• Serving on preschool assessment teams;• Serving students with 504 accommodation plans;• Providing consultation for self-help issues for students with oral intake concerns;• Parent training; and• Travel to multiple school sites, homes, and child care for itinerant preschool service delivery. <p data-bbox="428 846 1497 1062">OTs must serve preschool students in the child care setting and in homes, which reduces the number of students each OT can serve due to travel time. The maximum number of students served by OTs due to travel is 39 students. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for pre-kindergarten and OT services. Currently, 716 preschool students with OT services are eligible through preschool services, which means 18.36 OTs are needed. Assuming the positions are 10 Months of Employment (MOE), 183.60 MOE are currently needed.</p> <p data-bbox="428 1100 1497 1381">In the 2016-17 school year, current needs for OT services were absorbed with current OT staff. Of students receiving special education services, 12 percent receive OT services, which equates to 2,468 students. The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum caseload of 50 students for OTs. Based on the ratio, 49.36 OTs are needed to serve school-age students, which equates to 493.60 MOE. The difference between the (183.60 preschool + 493.60 school age) 677.20 MOE needed and the 547.95 MOE currently available is 129.25. The percent of preschool needs is 27 percent (183.60 MOE). This need for additional MOE of OTs to serve students this school year resulted in 36 caseload waiver requests submitted to NCDPI in October 2016.</p> <p data-bbox="428 1419 1497 1671">There are currently 593.95 Months of Employment (MOE) of OT. Of those, 12 MOE are assigned to a lead OT position to provide leadership and fulfill supervisory responsibilities to OTs. Also, there are 34 MOE of OT assigned to the preschool assessment teams to support the assessment and eligibility determination of preschool referrals which must be completed within 90 days per state and federal policy. The 34 MOE and 12 MOE lead OT position are not included in the MOE serving students with disabilities; therefore, of the 593.95 MOE of OT, there are 547.95 MOE available to serve preschool and school-age students requiring OT services.</p>
Proposed Funding	<p data-bbox="428 1707 1497 1831">For the past four years, preschool has experienced 6 percent of average growth. April 1st preschool child count was 1,850, and preschool students requiring OT services was 684. This represents 37 percent of preschool students requiring OT services. Expected growth for OT is 725 students, which means 18.59 OTs, or 185.90 MOE, are needed in 2017-18.</p>

Occupational Therapists

Proposed Funding The K-12 student membership projection for 2017-18 is 161,757, which means 2,523 students will require services; therefore, 50.46 Occupational Therapists (OTs), or 504.60 Months of Employment (MOE), will be needed to serve school-age students in 2017-18.

There are 690.50 OT MOE needed to provide services to students with disabilities (preschool and school age) in 2017-18 and only 547.95 MOE available; therefore, an additional 142.55 MOE are needed.

OTs needed to serve preschool students in 2017-18

Projected students eligible for OT services through preschool services	725
OTs needed for preschool students based on the 1:39 ratio (725/39)	18.59

OTs needed to serve school-age students in 2017-18

Projected students requiring special education services (161,757*13%)	21,028
Projected students requiring occupational therapy services (21,028*12%)	2,523
OTs needed for school-age students based on the 1:50 ratio (2,523/50)	50.46
Total OTs needed for preschool and school-age students (18.59 + 50.46)	69.05
Total MOE needed (69.05 OTs * 10.00 MOE)	690.50
Additional MOE needed for 2017-18 (690.50 - 547.95 current MOE)	142.55

Preschool students make up 27 percent of an OT's caseload; therefore, 38.49 MOE (142.55 * 27 percent) are being requested to support preschool student needs for OT services. The need for additional MOE to serve school-age students is being deferred.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	593.95	\$ 3,966,911	\$ 14,334	\$ 3,981,245
Budget Adjustments:				
Occupational Therapists	38.49	\$ 277,773	\$ 1,105	\$ 278,878
Supplies - Computers (one-time cost)			4,000	4,000
Total	38.49	\$ 277,773	\$ 5,105	\$ 282,878
Proposed Budget	632.44	\$ 4,244,684	\$ 19,439	\$ 4,264,123

Physical Therapists

Area

Special Education

Description

The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum caseload of 50 students for physical therapy. The Wake County Public School System's (WCPSS) Physical Therapists (PTs) serve students age 3-21. PTs are not only assigned to serve pre-school and school-age students with disabilities. In addition to Individualized Education Plan (IEP) service delivery hours, the workload for PTs accounts for work responsibilities such as:

- Teacher Assistant (TA)/staff trainings for individual student needs regarding mobility/transfers/positioning;
- Adaptive equipment management;
- Interfacing with multiple school teams;
- Transportation personnel training/monitoring;
- Facility modifications;
- Alternative evacuation planning/trainings;
- Serving on preschool assessment teams;
- Serving students with 504 accommodation plans;
- Providing consultation on positioning for students with oral intake concerns; and
- Travel to multiple school sites, homes, and for itinerant preschool service delivery.

PTs must serve preschool students in the child care setting and in homes which reduces the number of students each PT can serve due to travel time. The maximum number of students served by PTs due to travel is 39 students. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for pre-kindergarten and physical therapy services. Currently, 115 students with PT services are eligible through preschool services. Using the ratio of 1:39 (due to itinerant travel), 2.95 PTs are presently required to serve these students.

In the 2016-17 school year, 15.29 PTs are required to serve students. In addition, one lead PT position is required to provide leadership and fulfill supervisory responsibilities for the PTs directly serving preschool and school-age students, as well as an 80 percent PT position conducting assessments as part of the preschool assessment team and providing review and guidance for WCPSS students that require consultation/input regarding oral intake.

Proposed Funding

For the past four years, preschool has experienced 6 percent of average growth. April 1st pre-school child count was 1,850. In the 2017-18 school year, 1,961 are projected. Eight percent of preschool students require PT services; therefore, expected growth for PT is 157 students.

PTs needed to serve preschool students in 2017-18

Projected increase in preschool students eligible for PT services (157 - 115)	42
PTs needed for preschool students based on the 1:39 ratio (42/39)	1.08
Additional MOE needed (1.08 PTs * 10.00 MOE)	10.80

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	177.00	\$ 1,182,159	\$ 4,272	\$ 1,186,431
Budget Adjustments:				
Physical Therapists	10.80	\$ 77,941	\$ 310	\$ 78,251
Total	10.80	\$ 77,941	\$ 310	\$ 78,251
Proposed Budget	187.80	\$ 1,260,010	\$ 4,582	\$ 1,264,682

Special Education Teachers and Teaching Assistants

Area	Special Education
Description	<p>The North Carolina Department of Public Instruction (NCDPI) stipulates that a continuum of educational placements must be available for all students as required by the services detailed on the student's Individualized Education Plan (IEP). Special education teachers and teaching assistants in the Wake County Public School System (WCPSS) serve school-age students through Cross Categorical Resource Services, an Occupational Course of Study, and/or Special Education Regional Classrooms. The NCDPI allotment manual states the funding formula for Children with Special Needs as 12.5 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 \$3,985.24.</p>
Regional Programs	<p>NCDPI stipulates class size for special education regional program teachers ranging from six to 14 students based on the severity and intensity of the students' disabilities. Students assigned to a regional program have the most intense needs which may include all or many of the following areas: medical, social-emotional, self-help, communication (including low or non-verbal), gross/fine motor, swallowing, hearing, and vision. To ensure the provision of a free appropriate education, NCDPI also stipulates the allotment of teaching assistants for each special education regional classroom starting with one teaching assistant, and additional teaching assistants assigned for classrooms that exceed the minimum caseload and/or have students with significant unique needs requiring a high level of adult assistance.</p> <p>Over the past two years, in addition to the currently enrolled students, WCPSS enrolled and/or identified 135 additional students in the 2014-15 school year and 150 additional students in the 2015-16 school year to be served in regional programs. As of October 20, 2016, WCPSS has enrolled and/or identified 60 students with disabilities whose IEPs require placement in a regional program. In October 2016, Special Education Services (SES) submitted 44 waiver requests to NCDPI for the 2016-17 school year for regional program classrooms that exceed the required teacher caseload or require additional teaching assistants due to the severity of the students' disabilities.</p> <p>Based on the trend data for the last two school years, the projected number of new students requiring placement in a regional program is 175. WCPSS currently has 324 regional programs. To accommodate growth, WCPSS would need to open 30 new regional programs; however, SES is only requesting 20 new classrooms for 2017-18 which would require an additional 20 teachers and 40 teaching 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 - 200 MOE (10 MOE x 20 teachers)• Teaching Assistants - 372 MOE (9.30 MOE x 40 teaching assistants) <p>In addition, due to the severity of need for current and newly enrolled students, at times students require additional adult support and/or special assignment teaching assistants to support safety for the students and/or others. Currently, 291 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 2017-18 school year, SES is projecting the addition of four special assignment teaching assistants.</p> <p>Special Assignment Teaching Assistant MOE</p> <ul style="list-style-type: none">• Teaching Assistants - 37.20 MOE (9.30 MOE x 4 teaching assistants)

Special Education Teachers and Teaching Assistants

CCR and OCS

Cross Categorical Resource (CCR) Services/Occupational Course of Study (OCS): According to the April 2016 child count for students with disabilities, the Wake County Public School System (WCPSS) has 19,541 K-12 students requiring special education and related services. Based on projected enrollment for the 2017-18 school year, WCPSS will need an additional 11 teachers and five teaching assistants to support the new schools opening (two elementary, one middle, and one high school). In addition, there is a projected increase of 255 CCR/OCS students, and the average caseload of CCR/OCS students per teacher is 25; therefore, an additional 10 teachers are needed for 2017-18. Special Education Services projects the ability to fund these positions through anticipated state funding.

CCR/OCS Months of Employment (MOE)

- **Teachers - 210 MOE** (10 MOE x 21 teachers)
- **Teaching Assistants - 46.50 MOE** (9.30 MOE x 5 teaching assistants)

Proposed Funding

Total MOE for Regional Programs and CCR/OCS

- **Total Teachers - 410 MOE** (200 Regional Programs + 210 CCR/OCS)
- **Total Teaching Assistants - 455.70 MOE** (372 Regional Programs + 37.20 Special Assignment + 46.50 CCR/OCS)

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	10,867.00	\$42,488,332	\$ 7,819,694	\$14,947,400	\$ 65,255,426
Teaching Assistants	10,043.00	20,053,933	2,230,627	7,082,275	29,366,835
Budget Adjustments:					
Special Education Teachers					
State MOE	410.00	\$ 2,068,958	\$ 341,721	\$	\$ 2,410,679
Special Education Teaching Assistants					
State MOE	46.50	146,870	1,436		148,306
Local MOE	409.20		1,305,091		1,305,091
Supplies (laptops and printers - one-time cost)			59,983		59,983
Total	865.70	\$ 2,215,828	\$ 1,708,231	\$ -	\$ 3,924,059
Proposed Budget	21,775.70	\$64,758,093	\$11,758,552	\$22,029,675	\$ 98,546,320

Speech-Language Pathologists

Area	Special Education
Description	<p>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:</p> <ul style="list-style-type: none">• Documentation of services for Medicaid reimbursement;• Collaboration with families, other service providers, and care providers; and• Case management. <p>Preschool: SLPs must serve students in the child care setting and in homes which reduces the number of students each SLP can serve due to travel time. The maximum number of students served by itinerant SLPs due to travel is 39 students. The maximum number of preschool students served at school-based sites is 50. This number of students will increase through the course of the school year as children turn three years old and are determined eligible for Pre-Kindergarten (PK) and SLP services. Preschool SLPs are also responsible for job requirements that are not accounted for within the North Carolina Department of Public Instruction (NCDPI) calculation of caseloads which include outreach into the community for increased saturation rates (Child Find) and facilitation of transportation as a related service. Currently, 1,697 preschool students receive SLP services through preschool services (1,158 served at school-based sites and 539 served itinerant). Currently, there are 285.00 Months of Employment (MOE) serving preschool students.</p> <p>School Age: Thirteen percent of students enrolled in WCPSS receive special education services, and 32 percent of special education students receive SLP services. The student enrollment for 2016-17 is 158,202, which equates to 6,581 students currently requiring SLP services. NCDPI stipulates a maximum caseload of 50 students for SLP services. School-age 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 48 caseload waiver requests to NCDPI in October 2016. Currently, there are 1,442.50 MOE for school-age SLPs. Of those, 123.50 MOE provide the following support: lead SLP, oral intake, fluency, bilingual assessment, summer evaluations, school coverage for maternity leave, and assistive technology; therefore, only 1,319.00 MOE are available to directly serve school-age students.</p>
Proposed Funding	<p>Preschool: Using the 6 percent growth from April 1 child count for preschool, there are 1,227 students projected for 2017-18 served at school-based sites. Using the 1 to 50 ratio for school-based services, 24.54 SLP positions are needed to provide these services. There are 571 students projected for the 2017-18 served as preschool itinerant. Using the 1 to 39 ratio for preschool itinerant students, 14.64 SLP positions are needed to provide these services. The total positions needed for preschool students is 39.18, which equals 391.80 MOE assuming they are 10-month positions.</p> <p>School Age: The K-12 projection for WCPSS enrollment is 161,757 which means 6,729 students will require SLP services.</p> <p>In the 2017-18 school year, in order to serve students with disabilities requiring SLP services, 173.76 positions, or 1,737.60 Months of Employment (MOE) are required to provide speech services.</p>

Growth

Speech-Language Pathologists

Proposed Funding

SLPs needed to serve preschool students in 2017-18

Projected preschool students at school-based sites	1,227
SLPs needed to serve preschool students based on the 1:50 ratio (1,227/50)	24.54
Projected preschool itinerant students	571
SLPs needed for preschool itinerant students based on the 1:39 ratio (571/39)	14.64
Total SLPs needed to serve preschool students (24.54 + 14.64)	39.18
Total MOE needed for preschool students (39.18 SLPs * 10.00 MOE)	391.80
Additional MOE needed for preschool (391.80 - 285.00 current MOE)	106.80

SLPs needed to serve school-age students in 2017-18

Projected students requiring special education services (161,757*13%)	21,028
Projected school-age students requiring SLP services (21,028*32%)	6,729
SLPs needed for school-age students based on the 1:50 ratio (6,729/50)	134.58
Total MOE needed for school-age (134.58 SLPs * 10.00 MOE)	1,345.80
Additional MOE needed for school-age (1,345.80 - 1,319.00 current MOE)	26.80

Additional MOE needed for 2017-18 (106.80 + 26.80) 133.60

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	1,720.00	\$10,200,925	\$ 2,233,988	\$ 161,690	\$ 12,596,603
Budget Adjustments:					
SLPs State MOE					
Preschool	106.80	\$ 639,874	\$ 101,367	\$	\$ 741,241
School-Age	26.80	160,568	25,436		186,004
Total	133.60	\$ 800,442	\$ 126,803	\$ -	\$ 927,245
Proposed Budget	1,853.60	\$11,001,367	\$ 2,360,791	\$ 161,690	\$ 13,523,848

Advanced Placement (AP) Registration

Area

Student Services

Description

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

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

Total Registration final invoice for 2013-14 - \$ 9,516.34 (12,046 exams @ \$0.79 per exam)
 Total Registration final invoice for 2014-15 - \$15,451.30 (18,178 exams @ \$0.85 per exam)
 Total Registration final invoice for 2015-16 - \$17,087.55 (20,103 exams @ \$0.85 per exam)
 Total Registration contract for 2016-17: \$25,098 (projected 20,657 exams @ \$1.215 per exam)

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

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

Proposed Funding

There are no supply funds available to transfer in 2017-18. To prepare for growth in 2017-18 as we continue to increase the number of students taking AP courses and therefore taking AP exams, an increase of \$5,000 is requested for growth related to AP registration.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 25,098
Budget Adjustments:		
Contracted Services		\$ 5,000
Total	-	\$ 5,000
Proposed Budget	-	\$ 30,098

Preschool Special Education Teachers and Teaching Assistants

Area	Student Services
Description	<p>According to April child count, the number of preschool students with disabilities increased by 12 percent in 2012, 2013, and 2014. A 10 percent growth occurred between April 2014 and April 2015, while growth from April 2015 to April 2016 was at 7 percent.</p> <p>Between April child count and June year end, another 285 to 303 students with disabilities were determined eligible and entitled to an immediate placement in special education services each of the past three years. The growth of students with year-end data was 12 percent in 2013, 14 percent in 2014, 9.5 percent in 2015, and 4.9 percent in 2016.</p> <p>Preschool Programs is averaging the placement of 100 new students with disabilities per month, up from 77 per month in previous years. With no new evaluation staff, a minimum growth of 2.5 percent will yield an additional 54 students with disabilities during the current school year.</p>
Blended Classrooms	<p>Based on state and federal Indicator 6, the number of preschool children served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System (WCPSS) does not meet the state target. The North Carolina Department of Public Instruction (NCDPI) has set the target at 50.5 percent of students with disabilities served in RECP settings. Based on December 2015 child count, WCPSS increased services to 31.59 percent students in the RECP settings. We propose that 12 more students with disabilities receive services in two new blended classrooms which will increase the Title I eligible students served by 18. We are requesting two blended classrooms to comply with federal and state required services.</p> <ul style="list-style-type: none"><li data-bbox="422 1081 1520 1155">• Teachers - 20 (Months of Employment) MOE (10 Special Education/10 Title I) 2 classrooms x 5 MOE = 10 MOE Special Education + 2 classrooms x 5 MOE = 10 MOE Title I <p>There are two teaching assistant positions in each classroom, one at 4.65 MOE funded by Title I and one at 9.30 MOE funded by Special Education.</p> <ul style="list-style-type: none"><li data-bbox="422 1270 1520 1375">• Teaching Assistants - 27.90 MOE (18.60 Special Education/9.30 Title I) 2 classrooms x 9.30 MOE = 18.60 MOE funded by Special Education + 2 classrooms x 4.65 MOE = 9.30 MOE funded by Title I
Special Education Classrooms	<p>Three new special education classrooms are proposed due to the increase in student growth. Even after intentionally placing more students in community settings, classrooms for students requiring a low student-teacher ratio and structured support (8 students per teacher) continued to be over capacity by the end of the 2015-16 school year. On WCPSS December 2015 child count, 307 preschool students with autism were served, and by April 2016, 375 preschool students with autism were served. We are projecting up to 42 new preschool students who will require separate structured settings: two part-day classrooms serving 16 students each and one full-day classroom serving 8 students.</p> <ul style="list-style-type: none"><li data-bbox="422 1690 1055 1722">• Teachers - 30 MOE (3 classrooms x 10 MOE = 30) <p>Two teacher assistants are assigned to each classroom for children with autism. We are requesting six teacher assistants for the structured teaching classrooms.</p> <ul style="list-style-type: none"><li data-bbox="422 1848 1364 1881">• Teaching Assistants - 55.80 MOE (6 teaching assistants x 9.30 MOE = 55.80)

Preschool Special Education Teachers and Teaching Assistants

Special Assistants Due to behavioral needs, medical issues, feeding concerns, and class size, additional teaching assistants have been required. Special teaching assistants have increased from 136.95 Months of Employment (MOE) in 2012 to 283.24 MOE in 2015. In 2015-16, an additional 164.61 MOE were utilized for special assistants at a 22 percent average increase. During the current school year at quarter one, we have added 41.85 MOE teaching assistants to preschool classrooms. We are requesting an additional 83.70 MOE for special teaching assistants (9 positions x 9.3 MOE).

- **Special Teaching Assistants - 83.70 MOE**

Proposed Funding

- **Total Teachers - 50 MOE (40 Special Education + 10 Title I)**
- **Total Teaching Assistants - 167.40 MOE (158.10 Special Education + 9.30 Title I)**

The additional classrooms will be located at the following sites: Brooks, Hortons Creek, Rogers Lane, and Vandora Springs at Bryan Road.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	1,791.00	\$ 6,250,955	\$ 1,637,499	\$ 3,052,496	\$ 10,940,950
Teaching Assistants	2,115.75	4,916,679	525,276	1,532,775	6,974,730
Budget Adjustments:					
Preschool Teachers - Special Education	40.00	\$ 201,850	\$ 33,339	\$	\$ 235,189
Preschool Teachers - Title I	10.00			60,167	60,167
Preschool Teaching Assistants - Spec Ed.	158.10	482,454	4,882		487,336
Preschool Teaching Assistants - Title I	9.30			29,328	29,328
Total	217.40	\$ 684,304	\$ 38,221	\$ 89,495	\$ 812,020
Proposed Budget	4,124.15	\$11,851,938	\$ 2,200,996	\$ 4,674,766	\$ 18,727,700

School Counselors

Area

Student Services

Description

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

Funding Formula

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

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

WCPSS Formula: For 2016-17, schools received allotments based on the below ratios. The current formula will be applied to 2017-18.

Elementary Schools (current ratio 1:630):

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

Middle Schools (current ratio 1:373):

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

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

High Schools (current ratio 1:393):

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

Growth

School Counselors

Proposed Funding

Elementary Schools - 2.00 Growth Months of Employment (MOE)

The 2016-17 base for elementary K-5 counselors is: 1,301 MOE. The projected 2017-18 student enrollment for elementary grades K-5 is $(74,604/630 = 118.42 \text{ positions}) = 118.42 * 11$ (average number of MOE) = 1,303 - 1,301 = **2.00 growth MOE.**

Middle Schools - 35.00 Growth MOE

The 2016-17 base for middle school 6-8 counselors is: 1,060 MOE. The projected 2017-18 student enrollment for middle school grades 6-8 is $(37,132/373 = 99.55 \text{ positions}) = 99.55 * 11$ (average number of MOE) = 1,095 - 1,060 = **35.00 growth MOE.**

High Schools - 28.00 Growth MOE

The 2016-17 base for high school 9-12 counselors is: 1,372 MOE. The projected 2017-18 student enrollment for high school grades 9-12 is $(50,021/393 = 127.28 \text{ positions}) = 127.28 * 11$ (average number of MOE) = 1,400 - 1,372 = **28.00 growth MOE.**

Total needed to maintain current formula – 65.00 growth MOE.

Please note that use of the current funding formula and the growth request for 2017-18 is still inadequate to meet the state formula and the recommended ratio of 1:250.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	3,733.00	\$ 21,111,675	\$ 6,298,301	\$ 27,409,976
Budget Adjustments:				
Counselors State MOE	65.00	\$ 378,377	\$ 63,065	\$ 441,442
Total	65.00	\$ 378,377	\$ 63,065	\$ 441,442
Proposed Budget	3,798.00	\$ 21,490,052	\$ 6,361,366	\$ 27,851,418

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

Area Chief of Staff and Strategic Planning

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

For the purpose of scanning, Riverside Publishing provided the Testing Office with a scanning program to download and then use to scan all the answer sheets for the AIG program. The scanned results were uploaded to Riverside after which Riverside provided the test results for the Testing Office to download and print. The cost for this process for the 2016-17 school year is \$63,250 at \$2.75 per scan.

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

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

Historically, we have re-used CogAT and IOWA books from year to year, only replacing damaged booklets. However, with the opening of new schools for the past two years, we will need to purchase more CogAT and IOWA test booklets and answer sheets for the 2017-18 school year.

Strategic Objectives Balanced Assessment System and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 63,250
Budget Adjustments:		
CogAT Grade 3 Scanning		\$ 39,312
IOWA Grade 3 Scanning		21,840
Grades 4-12, Gov. School Scanning		9,360
Less Existing Budget		(63,250)
Total	-	\$ 7,262
Proposed Budget	-	\$ 70,512

Growth

Benchmark Assessments for Elementary Support Model Schools

Area Chief of Staff and Strategic Planning

Description Funds are requested to continue support for quarterly benchmark assessments in grades 2-5 for the 12 Elementary Support Model schools for 2017-18. Cost increase is due to anticipated enrollment increases at the 12 schools and printing costs.

Strategic Objectives Balanced Assessment System and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 29,328
Budget Adjustments:		
Printing Costs		\$ 31,256
Contract for Assessments		829
Total	-	\$ 32,085
Proposed Budget	-	\$ 61,413

Schoolwires Content Management System

Area

Communications

Description

This solution will allow the Communications Department to purchase and implement a web Content Management System (CMS). The CMS will house the district’s website and intranet, managing web content in a consistent manner with a user interface that can be operated by district and school administrators without a high degree of technical expertise. The CMS will ensure timely communications to the public and ensure stability and security with web content.

In addition, the CMS will provide a unified solution for school websites. Currently, each school in the district independently manages its own website, creating inconsistency in public communications. The CMS will provide a resource library for toolsets and features that can be easily deployed on school websites, allowing the district to centrally manage the distribution on key information for transportation, student assignment, child nutrition, and district policies and initiatives. It will provide the ability to achieve an integrated and unified web presence for the district and ensure a consistent and coherent use of design, navigation, messaging, branding, and content layout across all school sites.

Strategic Objectives

Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 153,500
Budget Adjustments:		
New School License Fee		\$ 7,500
One-Time Fee		1,000
Total	-	\$ 8,500
Proposed Budget	-	\$ 162,000

Growth

Exceptional Children (EC) Operations

Area Transportation

Description Thirteen additional safety assistants to assist special needs students are needed to handle growth.

	Special Needs Students				
	Total Population	EC Trans.	Percent Riding Vendor	Safety Assistants Needed	Percent of Riders Requiring Safety Assistants
April-15	21,155	3,623	17%	185	5.11%
April-16	21,391	3,860	18%	210	5.44%
April-17	21,631	4,112	19%	228	5.54%
Growth	240	252			
Percentage	1.12%	6.54%			

Projected for 2017-18:

Total Population (21,631*1.0112)	21,873
EC Trans. (4,112*1.0654)	4,381
Safety Assistants Needed (228*1.0554)	241

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	1,750.30	\$ 5,708,652
Budget Adjustments:		
13 Safety Assistants	97.50	\$ 274,838
Total	97.50	\$ 274,838
Proposed Budget	1,847.80	\$ 5,983,490

Program Continuity

K-2 Literacy Coaches

Area

Academics

Description

The North Carolina Department of Public Instruction (NCDPI) allotment manual describes the purpose for Coordinated Early Intervening Services (CEIS) is 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.

The current budget for CEIS includes 539 Months of Employment (MOE) to support school-based literacy coaches. As guided by NCDPI, the 2016-17 spending plan for CEIS funds supports spending this budget in the year the funds are allotted. Therefore, the district has less carryover in CEIS for the 2017-18 school year. Due to the decreased carryover, the CEIS grant MOE for school-based literacy coaches will be decreased. Academics is requesting to use local funds to continue 17.50 MOE of school-based literacy coaches.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	638.00	\$ -	\$ 5,368,201	\$ 5,368,201
Budget Adjustments:				
Local MOE	17.50	\$ 102,310	\$	\$ 102,310
Federal MOE	(17.50)		(102,530)	(102,530)
Total	-	\$ 102,310	\$ (102,530)	\$ (220)
Proposed Budget	638.00	\$ 102,310	\$ 5,265,671	\$ 5,367,981

Program Continuity

North Wake College and Career Academy (NWCCA)

Area Academics

Description

NWCCA will open in the 2017-18 school year. The small school size (400 students maximum) will result in the school not having enough Months of Employment (MOE) for student electives and support to be college and career ready. This case is a request to increase teacher MOE by 40 to support electives and to be able to offer all the classes needed to be college and career ready and to provide a 10 MOE Project Based Learning (PBL) coach as this will be the framework utilized by all staff at NWCCA. This business case is to support that need of the school given its unique programming and to provide it the same level of human resources that other early colleges have in the district.

The school also requires funds to support student travel, since part of the program outline at NWCCA takes students to different enrichment experiences relative to their program, college tours for students to explore options after graduation, and for instances in which students need to travel to Wake Tech’s campus for specific purposes. The supply money will support the purchase of college textbooks on an annual basis – a need due to the consistent revision of college text – and the consumable materials necessary for the Wake Technical Community College (WTCC) courses.

Given the unique program at NWCCA, an equally unique professional development need exists. The faculty and staff will receive annual professional development (for new and existing staff) on collaborative protocols (i.e. Critical Friends), PBL, work-based learning, and other relevant training.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Teachers	40.00	\$ 233,847
PBL Coach	10.00	58,462
Professional Development		30,000
Travel		15,000
Supplies and Materials		50,000
Total	50.00	\$ 387,309
Proposed Budget	50.00	\$ 387,309

Program Continuity

Outside the Calendar Professional Learning Days - Elementary Support Model

Area Academics

Description For the 2015-16 school year, Title I carryover funds were used from a set aside to pay teachers their daily certified rate for up to their contract year.

Due to a decrease in carryover funds in the 2017-18 school year, these funds will not be available. Elementary Support Model (ESM) schools have outside the contract days as a priority, and the amount below would be necessary in these schools to sustain the model.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	-	\$ -	\$ 857,100	\$ 857,100
Budget Adjustments:				
Extended Contracts		\$ 856,479	\$ (857,100)	\$ (621)
Total	-	\$ 856,479	\$ (857,100)	\$ (621)
Proposed Budget	-	\$ 856,479	\$ -	\$ 856,479

Program Continuity

Positions Previously Funded by the Magnet School Grant

Area

Academics

Description

The 2014-17 Magnet School Assistance Program (MSAP) grant ends September 30, 2017. In order to fully implement and support the new and revised magnet theme programs at these schools and ensure the sustainability of the programs initiated by federal funding, the following positions need to be moved to local funds: 9 Months of Employment (MOE) for an Instructional Technology Facilitator (ITF) position at Carroll Leadership in Technology and 67 MOE for the five MSAP schools' teacher positions.

These positions ensure fidelity of program/theme implementation and support student achievement.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	76.00	\$ -	\$ 657,133	\$ 657,133
Budget Adjustments:				
Local MOE				
Teachers	67.00	\$ 391,694	\$	\$ 391,694
Instructional Facilitator	9.00	52,120		52,120
Federal MOE				
Teachers	(67.00)		(562,102)	(562,102)
Instructional Facilitator	(9.00)		(95,031)	(95,031)
Total	-	\$ 443,814	\$ (657,133)	\$ (213,319)
Proposed Budget	76.00	\$ 443,814	\$ -	\$ 443,814

Program Continuity

Data Manager - McKinney-Vento Homeless Assistance

Area Student Services

Description The current McKinney-Vento program student information data manager position is being paid from a federal subgrant received by the NC Homeless Education Program. The grant is a three-year grant of \$75,000 and is used for the salary and benefits of this position, as well as supportive materials for students experiencing homelessness. The position reports to the director of social work. The position has been in place by the same employee for approximately 12 years. The state coordinator for the McKinney-Vento program has advised that the position can no longer be paid for 100 percent through this grant. The grant application, process, and review are changing for 2017, and grant funding can no longer be guaranteed to be received by the Wake County Public School System (WCPSS) to support this position. At the end of the 2015-16 school year, WCPSS identified 2,940 students experiencing homelessness. The numbers continue to increase each year. Currently, this is the only position that supports the mandated district liaison position.

This business case is a request to continue the position in the McKinney-Vento program. The position is key to ensuring that WCPSS is compliant with the provisions of Federal Law 42 U.S.C. §11431-11435. Of most importance is this position's responsibility of initiating services provided under the law including, but not limited to, immediate enrollment, school selection, child nutrition, transportation, dispute resolution guidance, and customer support for district staff, families, and students. Without this position, students experiencing homelessness would be delayed in attending school and would not have an opportunity to be successful in the classroom.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	12.00	\$ -	\$ 49,674	\$ 49,674
Budget Adjustments:				
Local MOE	12.00	\$ 49,041	\$	\$ 49,041
Federal MOE	(12.00)		(49,674)	(49,674)
Total	-	\$ 49,041	\$ (49,674)	\$ (633)
Proposed Budget	12.00	\$ 49,041	\$ -	\$ 49,041

Program Continuity

Elementary Counselor Coordinator for Elementary School Model and At-Risk Schools

Area

Student Services

Description

In the 2014-15 school year, the Wake County Public School System (WCPSS) received an Elementary and Secondary School Counseling (ESSC) grant from the United States Department of Education. The grant provides three elementary school counselors and one program coordinator. The goals of the grant were to reduce the school counselor to student ratio, student attendance, and student discipline referrals, and to increase parent engagement programs/sessions. The ESSC grant ends in 2017.

The elementary counselor coordinator with the ESSC grant provided support services to grant schools with positive results. There was a decrease in absenteeism from baseline data of 741 students with 6-10 absences from four grant schools to 603 students with 6-10 absences. There were also results over a two-year period of 1,510 major behavior incidents in the four grant schools that decreased to 535 incidents as of 2015-16.

This business case is to obtain Disadvantaged Student Supplemental Funding (DSSF) funding to continue a full-time instructional support position to facilitate direct services and training of counselors in ESSC schools (Green, Fox Road, Creech Road, Lynn Road), and extend services to other Elementary Support Model (ESM) and other at-risk elementary schools (ESM and others as identified by Data, Research & Accountability). The focus will be on targeted support for schools with high numbers of free/reduced-priced lunch students, students below growth standards, and higher than average school attendance and discipline issues.

The focus of this position will be to assist school counselors with American School Counselor Association (ASCA) National Model plans, training in best practices learned from the U.S. Department of Education ESSC grant with focus on measurable outcomes in attendance, behavior, and academics.

The request is connected to the Achievement objective: Strategy 3: Expand Non Academic Student Supports - Action Step 1: provide prevention and early intervention strategies to students experiencing social/emotional challenges, and the Learning & Teaching objective: Dynamic Learning Environment's focus on socio/emotional learning.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	12.00	\$ -	\$ 79,441	\$ 79,441
Budget Adjustments:				
Local MOE	10.00	\$ 78,911	\$	\$ 78,911
Federal MOE	(10.00)		(79,441)	(79,441)
Total	-	\$ 78,911	\$ (79,441)	\$ (530)
Proposed Budget	12.00	\$ 78,911	\$ -	\$ 78,911

Program Continuity

Social Emotional Foundations for Early Learning Coach

Area

Student Services

Description

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

With the John Rex Endowment and Medicaid funds, three coaches have consistently completed over 500 visits to preschool classrooms per year. Ninety-six teachers have been coached in SEFEL. Due to teachers moving away from North Carolina, moving to teach other grades, or moving out of classroom positions, we have lost 29 teachers in three years (November 2013 - October 2016). This leaves SEFEL coached teachers in only 67 of our 142 classrooms (47 percent).

Teachers, new to coaching, on average need 17 visits a year to reach fidelity. Teachers require some level of support to continue implementing (about four visits a year) and slow the rate of skill drop off. Without coaching, teachers' scores can drop 15 percent on the TPOT in half a year.

The John Rex Endowment - SEFEL grant is currently supporting two SEFEL coaches; however, the grant funding will end June 30, 2017. This request is to shift funding for one of the two coaches from the local grant to the local operating budget. The adjustment for the grant ending is shown on the list of grants ending. This request is aligned to the strategic plan strategy of expanding student supports that promote well-being and academic achievement.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
SEFEL Coaches	12.00	\$ 67,197
Supplies and Materials		1,500
Total	12.00	\$ 68,697
Proposed Budget	12.00	\$ 68,697

Program Continuity

Intranet

Area

Communications

Description

This software solution will allow the Communications Department to purchase and implement a better community engagement and departmental collaboration by enhancing the intranet platform. The software solution will house the district's intranet website, managing web content in a consistent manner with a user interface that can be operated by district and school administrators without a high degree of technical expertise. The software solution will ensure timely communications to internal employees and ensure stability and security with web content.

In addition, the software solution will provide the ability to achieve an integrated and unified web presence for the district and ensure a consistent and coherent use of design, navigation, messaging, branding, and content layout.

There was a one-time allotment of \$179,940 from excess fines and forfeitures in the School Technology Fund to cover costs for 2016-17 which is being removed on the School Technology Fund Excess Fines and Forfeitures business case. Local funds are requested to create a recurring budget.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Subscription Cost		\$ 179,940
Total	-	\$ 179,940
Proposed Budget	-	\$ 179,940

Program Continuity

Let's Talk Customer Service

Area Communications

Description This contract covers the Let's Talk customer service web program currently used within central services and scheduled to connect with all schools in 2017-18. In addition to the web interface, the parent company of K12 Insight works with Communications to design and implement customer service training sessions and tailor surveys upon request.

In 2016-17, a one-time fund balance appropriation of \$160,000 and \$40,000 from the Community Schools budget were allotted to cover the cost in the current year. The adjustments to remove those appropriations are on the One-Time Costs in 2016-17 and Community Schools business cases. Local funds are requested to create a recurring budget.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Customer Service Software and Related Services		\$ 200,000
Total	-	\$ 200,000
Proposed Budget	-	\$ 200,000

Program Continuity

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Crossroads FLEX lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease costs include base rent, which is expected to increase annually by an escalation rate of 2.5 percent, Wake County property taxes, insurance, and Common Area Maintenance (CAM) charges/operating costs, collectively referred to as "TICAM" charges. The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The lease rate increases annually by an escalation rate of 2.5 percent. The Dubois lease addresses student capacity and facility needs, expires June 2017, and is in renegotiation. If the landlord agrees to extend the lease based on the current terms, the rent due would be \$45,135 (a 3 percent increase). However, it is not certain that the landlord will agree to maintain the current rent schedule; therefore, \$50,000 is proposed to address negotiated rent. The Wakefield 9th grade center is no longer operating. The building is under renovation and will house the North Wake College and Career Academy in 2017-18. The lease addresses student capacity and facility needs and expires June 2026. The lease payment includes a set annual rental rate (\$498,503) for the initial five-year term and payment of Wake County property taxes. The estimated tax payment is \$60,000 per year. The Peakway lease addresses parking needs and serves as a regional bus parking and fueling area in 2016-17. The lease is not being renewed. The Moore Square Middle School parking lease (McLaurin Parking Company) addresses staff and magnet program parking needs. The McLaurin lease is an annual recurring lease that is expected to renew. The lease rate is currently \$9,600 per year. The balance, a fixed annual rate not to exceed \$8,200, is to address parking needs as they arise at the school (acquire additional needed parking from McLaurin, purchase parking voucher booklets, and/or pursue other parking lease opportunities near the school as they become available). The Lufkin Road MS lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease (not to exceed \$5,900) that is expected to renew. The Town of Garner building lease addresses administrative function and storage needs. The lease has a rental rate of \$1 per year (token consideration) with no cost inflation expected. The Wake Early College lease addresses facility needs for the school, is an automatically renewing lease, and has a current lease rate of \$1 per year (token consideration).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 1,596,297
Budget Adjustments:		
Crossroads FLEX		\$ 15,103
WYWLA		10,895
Dubois Lease		6,180
North Wake College & Career Academy		(11,971)
Peakway Parking		(23,100)
Total	-	\$ (2,893)
Proposed Budget	-	\$ 1,593,404

Program Continuity

Real Estate Leases: Crossroads I and II

Area

Facilities

Description

The Crossroads lease addresses administrative functions and secures a combined 173,741 rentable square feet of space in two buildings. The Crossroads lease costs include base rent and Common Area Maintenance (CAM) charges/operating costs. The initial lease term was 182 months and has 108 months remaining as of July 1, 2017. The lease monthly base rent will increase 2.5 percent annually per the contract, and the CAM charges/operating costs may increase annually although controllable operating costs cannot increase more than 4 percent annually.

For 2017-18, the annual increase of 2.5 percent rent is \$81,086 and the estimated increase of CAM charges/operating cost is \$20,000 for a total increase of \$101,086.

Additionally, \$10,440 becomes available from the bond cash flow set aside by the county for this lease and will decrease the local operating budget request.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 3,314,395
Budget Adjustments:		
Crossroads Buildings I and II		\$ 101,086
Total	-	\$ 101,086
Proposed Budget	-	\$ 3,415,481

Program Continuity

Extra Duty Salary Increase

Area Human Resources

Description The board of education approved a revised extra duty pay scale with a five-year phased-in implementation plan. The 2017-18 fiscal year will be year three. This budget case is to fund the 2017-18 pay increase.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 12,843,037
Budget Adjustments:		
Extra Duty Salary Increase		\$ 2,559,618
Total	-	\$ 2,559,618
Proposed Budget	-	\$ 15,402,655

Program Continuity

Future Teachers Program

Area Human Resources

Description

The Future Teachers Program began in May 2015 as a new recruitment source intended to capitalize on internal teaching talent - Wake County Public School System (WCPSS) high school graduates who are pursuing careers in education and enrolling in college/university teacher preparation programs. During the 2016-17 school year, there are two active Future Teachers cohorts. Cohort I includes 20 students (college sophomores), and Cohort II includes 23 students (college freshmen). These students have signed Early Conditional Contract Agreements and will be hired as WCPSS teachers upon the completion of their teacher preparation programs, contingent upon meeting all state and district licensure and hiring requirements. Following an application and interview selection process, Cohort III will be selected in April 2017. The third cohort will include as many as 20 additional future teachers.

The Future Teachers Program commits to providing annual professional development stipends to all participants. This annual stipend is intended to serve as a retention incentive for cohort members and to minimally offset expenses associated with college tuition and fees. As outlined in the Future Teachers Agreement, stipends will be awarded annually to all Future Teachers recipients, pending the completion of mandatory summer professional development sessions. The stipend following the freshman and sophomore years will be \$500 per student. The stipend increases to \$1,000 per student following the junior and senior years. Future Teachers who decide not to pursue careers in education will be required to repay in full any monetary stipends that have been received from the program.

This request supports the learning and teaching and human capital objectives of the strategic plan through the continued focus on identifying talent early, nurturing that talent through training, and hiring highly effective employees for schools. Please note that this request will be recurring as the program grows to full capacity with four cohorts annually.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 16,500
Budget Adjustments:		
Stipends		\$ 18,000
Total	-	\$ 18,000
Proposed Budget	-	\$ 34,500

Program Continuity

Mentor Pay

Area Human Resources

Description The state of North Carolina requires all beginning teachers, in their first three years of teaching, to have a mentor. The Wake County Public School System (WCPSS) chooses to recognize mentors as teacher leaders and compensates them for their service to the district by supporting beginning professionals. Mentors hold required meetings with beginning teachers on a regular basis, provide assistance based on identified needs, and provide a safe place for questions. Each mentor conducts a cycle of assistance to identify areas of opportunity for the beginning teacher and submits a peer assessment as part of the NC Educator Evaluation System (NCEES) evaluation of the beginning teacher. They also provide data for required state compliance to the coordinating teachers in the Human Resources Department.

Additional funding is being requested for two reasons: district growth and new state requirements for mentors resulting in a redesign of the program to provide the needed support.

Details:

1. The 2016-17 budget was decreased based on 2015-16 year expenditures. However, with the opening of five new schools in 2016-17 as well as four new schools opening in 2017-18, additional funding is needed.
2. In 2016-17, the Legislature wrote into law minimum requirements for mentors. The State Board of Education passed a policy that defines the minimum requirements for teachers. Based on these requirements, we have some schools who do not have enough mentors to serve the beginning teachers in their buildings. Our Teacher Support Team is working with these schools to provide the necessary support. We are also looking at a possible redesign for mentor support to ensure compliance.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 509,851
Budget Adjustments:		
Mentor Pay (\$50/month)		\$ 35,344
Total	-	\$ 35,344
Proposed Budget	-	\$ 545,195

Program Continuity

Business Intelligence Software

Area	Technology
Description	Business Intelligence Software provides the district a reporting tool for student and staff data. The district authorized the purchase of the software during the 2016-17 school year. Technology Services has begun designing the data warehouse that will provide the data for the reporting software. The annual maintenance needs to be in place to provide support and upgrades for the reporting software.
Strategic Objective	Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Annual Maintenance		\$ 50,000
Total	-	\$ 50,000
Proposed Budget	-	\$ 50,000

Program Continuity

Single Sign-On Support

Area Technology

Description During the 2016-17 school year, the Wake County Public School System (WCPSS) implemented a new single sign-on application called Rapid Identity. This application is provided through the North Carolina Department of Public Instruction's contract at zero dollars to local education agencies in the state. WCPSS has opted to utilize the software with school system staff and student data hosted locally. This business case would allow the district to have a tier 3 support model for the single sign-on that provides support to employees when issues develop outside the day-to-day operations.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Tier 3 Support		\$ 50,000
Total	-	\$ 50,000
Proposed Budget	-	\$ 50,000

Inflation

Athletics Swimming Pool Rentals

Area

Academics

Description

The Athletics program seeks to promote an ever increasing growth of opportunities for all students. The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS).

WCPSS currently fields swimming teams at 22 high schools with approximately 50-60 students on each team. For these teams to practice and compete, the district must rent pool space for the teams as there are no facilities in schools. Rates are projected to increase by 2 percent.

Existing budget		
(22 high schools * \$6,363.29)	\$	139,992
2% increase	\$	2,800
Proposed budget	\$	142,792

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 139,992
Budget Adjustments:		
Swimming Pool Rental		\$ 2,800
Total	-	\$ 2,800
Proposed Budget	-	\$ 142,792

Inflation

Utilities Increase

Area Maintenance and Operations

Description The water utility is currently funded at \$0.13 per square foot. There is going to be an estimated 6 percent increase in the water utility. That will be a \$0.01 ($\$0.13 * 6\% = 0.0078$) increase per square foot which is a total increase of \$234,605 (23,460,496 square feet * \$0.01) for 2017-18.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 3,596,607
Budget Adjustments:		
Water Utility Increase		\$ 234,605
Total	-	\$ 234,605
Proposed Budget	-	\$ 3,831,212

Legislative Impact

Employer Matching Rate Increases

Area	Systemwide
Description	Retirement rate increase from 16.33 percent to 16.54 percent. Hospitalization rate increase from \$5,659 to \$5,844 per year. Dental rate increase from \$286.56 to \$287.16 per year.
Strategic Objective	Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	-	\$ 175,780,039	\$ 48,321,832	\$ 224,101,871
	Budget Adjustments:				
	Retirement Increase		\$ 1,280,829	\$ 435,405	\$ 1,716,234
	Hospitalization Increase		2,830,676	348,219	3,178,895
	Dental Increase			8,638	8,638
	Total	-	\$ 4,111,505	\$ 792,262	\$ 4,903,767
	Proposed Budget	-	\$ 179,891,544	\$ 49,114,094	\$ 229,005,638

Legislative Impact

Legislative Salary Increase

Area Systemwide

Description Proposed funding is based on an assumed 3 percent state-legislated salary increase. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs, A 3 percent state-legislated salary increase would impact those programs by approximately \$2.3 million. The cost in this case is for employees paid by the State Public School Fund and Local Current Expense Fund. This includes the Superintendent's Leadership Team.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
Budget Adjustments:				
Salary Increase		\$ 23,306,007	\$ 7,131,069	\$ 30,437,076
Total	-	\$ 23,306,007	\$ 7,131,069	\$ 30,437,076
Proposed Budget	-	\$ 23,306,007	\$ 7,131,069	\$ 30,437,076

Legislative Impact

Charter Schools

Area

Schools

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. There was a 26 percent increase in charter school students over the past two years. This business case includes an estimated 26 percent increase in cost for the 2017-18 school year. The amount of increase will depend on student membership of Wake County Public School System students, Wake County students attending charter schools, and total local current expense revenues. There is a potential risk costs could be higher than this estimate which is noted in the Potential Risks section.

Existing charter schools project an increase of 1,472 Wake County students. Two new charter schools will open in 2017-18 serving another 1,063 Wake County students.

The proposed budget includes an increase of \$6.8 million for 2017-18.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 25,416,563
Budget Adjustments:		
Charter Schools		\$ 6,800,000
Total	-	\$ 6,800,000
Proposed Budget	-	\$ 32,216,563

Legislative Impact

Teacher - Regular Classroom - Class Size Legislative Requirement

Area	Schools																		
Description	The 2016-17 state budget requires that school districts bring their average class sizes in grades K-3 in line with the state's prescribed teacher-student ratio, which varies by grade. Beginning in 2017-18, this will directly impact the Wake County Public School System (WCPSS) elementary school formula used for calculating teacher Months of Employment (MOE).																		
Funding Formulas	<p>Current Formula: Elementary School: $\text{Integer}((\text{Kindergarten}/21.27 + (\text{Grade } 1)/19.27 + (\text{Grade } 2 + \text{Grade } 3)/20.27 + (\text{MYR Grade } 4 + \text{MYR Grade } 5)/24.27 + (\text{Trad Grade } 4 + \text{Trad Grade } 5)/26.27 + (\text{SYR Grade } 4 + \text{SYR Grade } 5)/26.27) * 10)$</p> <p>New Formula: Elementary School: $\text{Integer}((\text{Kindergarten}/18 + (\text{Grade } 1)/16 + (\text{Grade } 2 + \text{Grade } 3)/17 + (\text{MYR Grade } 4 + \text{MYR Grade } 5)/24.27 + (\text{Trad Grade } 4 + \text{Trad Grade } 5)/26.27 + (\text{SYR Grade } 4 + \text{SYR Grade } 5)/26.27) * 10)$</p>																		
Calculations	<p>2017-18 MOE Needed with Current Formula</p> <table border="0" style="width: 100%;"> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,373</td> </tr> <tr> <td>Less MOE Allotted in 2016-17</td> <td style="text-align: right;"><u>- 65,000</u></td> </tr> <tr> <td>Equals Additional MOE Needed for 2017-18</td> <td style="text-align: right;">1,373</td> </tr> </table> <p>2017-18 MOE Needed with New Formula</p> <table border="0" style="width: 100%;"> <tr> <td>Projected MOE</td> <td style="text-align: right;">70,995</td> </tr> <tr> <td>Less MOE Allotted in 2016-17</td> <td style="text-align: right;"><u>- 65,000</u></td> </tr> <tr> <td>Equals Additional MOE Needed for 2017-18</td> <td style="text-align: right;">5,995</td> </tr> </table> <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td>MOE Needed with New Formula</td> <td style="text-align: right;">5,995</td> </tr> <tr> <td>Less MOE Needed for Current Formula</td> <td style="text-align: right;"><u>-1,373</u></td> </tr> <tr> <td>Equals Additional MOE Needed for 2017-18</td> <td style="text-align: right;">4,622</td> </tr> </table>	Projected MOE	66,373	Less MOE Allotted in 2016-17	<u>- 65,000</u>	Equals Additional MOE Needed for 2017-18	1,373	Projected MOE	70,995	Less MOE Allotted in 2016-17	<u>- 65,000</u>	Equals Additional MOE Needed for 2017-18	5,995	MOE Needed with New Formula	5,995	Less MOE Needed for Current Formula	<u>-1,373</u>	Equals Additional MOE Needed for 2017-18	4,622
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MOE Needed with New Formula	5,995																		
Less MOE Needed for Current Formula	<u>-1,373</u>																		
Equals Additional MOE Needed for 2017-18	4,622																		
Proposed Funding	Although the class size legislation would require an additional 462 teachers, WCPSS staff is optimistic there will be a partial solution by the legislature; therefore, only half of the cost is included as a request in the proposed budget.																		
Strategic Objective	Learning & Teaching																		

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	65,000.00	\$ 348,426,216	\$ 108,643,607	\$ 457,069,823
Budget Adjustments:				
Teachers Local MOE	2,311.00	\$	\$ 13,174,000	\$ 13,174,000
Total	2,311.00	\$ -	\$ 13,174,000	\$ 13,174,000
Proposed Budget	67,311.00	\$ 348,426,216	\$ 121,817,607	\$ 470,243,823

Legislative Impact

mClass Reading 3D

Area

Academics

Description

This allotment provides funding to purchase evaluation devices and kits to be used with diagnostic software for grades K-3. The formula is based on:

- Teacher student ratio is 1:21;
- 2 percent growth per year for students (and thus teachers, materials, subscriptions, and hardware); and
- Replacement of all handheld palm-based devices and general device replacement every four years.

An allotment is expected in 2017-18 to refurbish the devices that were purchased in 2013-14. The 2013-14 allotment was \$150,000; total expected allotment for 2017-18 is \$150,000 for replacement plus a 2 percent increase ($\$150,000 + \$3,000 = \$153,000$).

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 746,000
Budget Adjustments:		
Computer Equipment		\$ (593,000)
Total	-	\$ (593,000)
Proposed Budget	-	\$ 153,000

Legislative Impact

Textbooks State Funds - One-Time Allotment

Area Academics

Description The Wake County Public School System receives \$34.81 per Average Daily Membership (ADM) in grades K-12 from the state. In 2016-17, the state allotted a one-time non-recurring allotment of \$6.48 per ADM in addition to the \$34.81 for a per pupil allocation of \$41.29. This case is to remove the one-time funding of \$6.48 per ADM.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 1,033,314
Budget Adjustments:		
Textbook Funds		\$ (1,033,314)
Total	-	\$ (1,033,314)
Proposed Budget	-	\$ -

Legislative Impact

North Carolina Final Exams

Area Chief of Staff and Strategic Planning

Description For the past two years, the Wake County Public School System (WCPSS) has received a waiver from administering the North Carolina Final Exams (NCFE). However, beginning with the 2016-17 school year, this waiver is no longer in effect. As a result, the number of tests administered during the fall and spring semesters will increase significantly. For example, middle schools will administer an average of approximately 1,650 more tests per year than in previous years. High schools will administer about 1,700 more assessments during the fall testing window and about 2,700 more tests during the spring testing window due to the addition of NCFE.

This increase in the number of tests administered as a district will also increase the amount the Testing Office will spend to precode answer sheets, ship test materials to schools, and print score reports for schools. The increase in the number of tests administered will also increase the amount of trips test coordinators make to the Testing Office.

Strategic Objectives Balanced Assessment System and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 223,125
Budget Adjustments:		
Shipping Test Materials		\$ 18,000
Supplies		10,000
Precoding Answer Sheets		7,000
Test Coordinator Travel		4,500
Total	-	\$ 39,500
Proposed Budget	-	\$ 262,625

Legislative Impact

Maintenance and Operations Tax Law Change Implications

Area Maintenance and Operations

Description Beginning January 1, 2017, the state of North Carolina adopted new tax laws. Under NC General Statute 105-164.3(33i) and 105-164.4 (a)(16) real property vendors must now charge tax on their labor, as well as, their materials for all maintenance and repair related services. This means total project cost is now taxable at the current rate of 4.75 percent. Maintenance and Operations relies on contract service providers to perform a significant amount of real property repairs. Maintenance and Operations is requesting additional funding to cover this legislative impact. Below is a breakdown of contract costs and additional funding needed.

Department	Contract Amount Effected
Regional Maintenance	\$ 2,225,306
Energy & Physical Plant	\$ 2,162,149
Custodial Services	\$ 2,121,588
Environmental & Grounds	\$ 128,150
Auto Shop	\$ 119,435
Total	\$ 6,756,628

Total * Current Tax Rate = \$6,756,628 * 0.0475 = \$320,940 in additional funding needed to cover tax implications.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 21,071,707
Budget Adjustments:		
Contract Services		\$ 320,940
Total	-	\$ 320,940
Proposed Budget	-	\$ 21,392,647

Legislative Impact

School Technology Fund Excess Fines and Forfeitures

Area Technology

Description The North Carolina Department of Public Instruction allotted a one-time adjustment in 2016-17 for excess fines and forfeitures from 2015-16. This case is to remove the one-time allotment.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 2,981,925
Budget Adjustments:		
Excess Fines and Forfeitures		\$ (2,981,925)
Total	-	\$ (2,981,925)
Proposed Budget	-	\$ -

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

2017-18 Projected State Allotment	\$	387,942
Less Current Year Allotment	\$	(428,778)
Decrease from Current Year	\$	(40,836)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 428,778
Budget Adjustments:		
LEA Purchase of Buses		\$ (40,836)
Total	-	\$ (40,836)
Proposed Budget	-	\$ 387,942

Removal of Prior Year One-Time Costs

One-Time Costs in 2016-17

Area Systemwide

Description

The following one-time costs in 2016-17 are being removed:

Schools

- Allotments to schools beyond formula for class size, employee leave, and day-ten reconciliation.
- Positions paid by individual school accounts - During 2016-17, Brooks, Joyner, Lacy, Root, and Underwood elementary schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2017-18, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.

Systemwide

- Carryover Funds
 - 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 2015-16 to 2016-17.
- 4C Fund Carryover
- Textbook Carryover
- Bonus Pay: During 2016-17, the state legislated the following bonuses:
 - Compensation Bonus - 0.5 percent bonus pay for non-certified staff
 - Merit Bonus
- Other one-time costs include special projects, hurricane damage, municipal collaboration funds, preparing and archiving student records, salary audit, pension audit, and drivers education vehicles.

Strategic Objective Learning and Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	406.40	\$ 2,523,428	\$ 17,408,819	\$ 19,932,247
Budget Adjustments:				
Schools - Allotments Beyond Formula				
Teachers	(242.20)	\$	\$ (1,451,989)	\$ (1,451,989)
School-Based Administrators	(69.90)		(451,410)	(451,410)
Media Specialist	(0.70)		(4,197)	(4,197)
	(312.80)	\$ -	\$ (1,907,596)	\$ (1,907,596)

Removal of Prior Year One-Time Costs

One-Time Costs in 2016-17

Budget Adjustments	Description	MOE	State	Local	Total
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(44.65)	\$	\$ (169,804)	\$ (169,804)
	Teaching Assistants	(43.95)		(98,259)	(98,259)
	Tutor Pay			(58,971)	(58,971)
	Clerical Assistant	(5.00)		(10,920)	(10,920)
	Substitute Pay			(922)	(922)
	TA Salary When Substituting			(326)	(326)
	Bonus Pay			(468)	(468)
	Supplement			(31,696)	(31,696)
	Annual Leave Payoff			(1,158)	(1,158)
	Social Security			(28,443)	(28,443)
	Retirement			(29,352)	(29,352)
	Hospitalization			(25,195)	(25,195)
	Workers' Compensation			(1,118)	(1,118)
	Dental			(1,402)	(1,402)
		(93.60)	\$ -	\$ (458,034)	\$ (458,034)
	Systemwide - Special Projects				
	Merit Bonus Pay		\$	\$ (400,000)	\$ (400,000)
	HR Facilities Mods			(75,000)	(75,000)
	25 Activity Buses			(1,250,000)	(1,250,000)
	District Marketing Campaign			(100,000)	(100,000)
	Thematic Facility Changes			(75,000)	(75,000)
	Customer Service Team			(160,000)	(160,000)
	Security Vehicle			(25,000)	(25,000)
	Crossroads II Facility Mods			(100,000)	(100,000)
	Bix Fix OS Deployment			(85,000)	(85,000)
	Business Intelligence Software			(300,000)	(300,000)
	Strip/Wax/Cleaning			(1,750,000)	(1,750,000)
	Fuel Pumps			(85,000)	(85,000)
	Data Center Backup			(77,500)	(77,500)
	Data Center Oracle Server			(214,000)	(214,000)
	Data Center EMC Storage			(103,600)	(103,600)
	Restorative Practices support with Campbell University			(28,000)	(28,000)
	New/Revised Magnet Themes			(1,500,000)	(1,500,000)
	Professional Development			(250,000)	(250,000)
	Subs for ESM/MTSS Training Buses			(50,000)	(50,000)
				(1,800,000)	(1,800,000)
		-	\$ -	\$ (8,428,100)	\$ (8,428,100)

Removal of Prior Year One-Time Costs

One-Time Costs in 2016-17

Budget Adjustments	Description	MOE	State	Local	Total
	Systemwide				
	Carryforward Purchase Orders		\$	\$ (1,327,280)	\$ (1,327,280)
	4C Fund Carryover			(68,424)	(68,424)
	Legislated Bonus Pay		(787,378)	(280,779)	(1,068,157)
	Merit Bonus Pay		(1,736,050)		(1,736,050)
	Textbook Carryover			(2,606,486)	(2,606,486)
	Salary Audit			(927,198)	(927,198)
	Pension Audit			(3,000)	(3,000)
	Hurricane Damage			(1,072,072)	(1,072,072)
	Municipal Collaboration			(299,036)	(299,036)
	Preparing and Archiving Student Records			(22,119)	(22,119)
	Drivers Ed Fleet Vehicles			(8,695)	(8,695)
			- \$ (2,523,428)	\$ (6,615,089)	\$ (9,138,517)
	Total	(406.40)	\$ (2,523,428)	\$ (17,408,819)	\$ (19,932,247)
	Proposed Budget	-	\$ -	\$ -	\$ -

Program Reduction, Elimination, or Savings

Savings Identified in 2016-17

Area

Systemwide

Description

During this fiscal year, costs may fluctuate based on changing conditions and variables. As savings are identified during the fiscal year, budget is transferred to an account to reserve the savings in the local budget. Additional costs may also occur based on changing conditions and variables. If net savings are available, funds may be transferred from the reserved savings to the appropriate account codes for those costs. A summary of these adjustments is provided each quarter to the board of education. The net savings that is set aside during the year will be reduced from the next year's base budget. The amount of this reduction from 2016-17 is \$4,284,673.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 4,284,673
Budget Adjustments:		
Over/Under Savings		\$ (4,284,673)
Total	-	\$ (4,284,673)
Proposed Budget	-	\$ -

Program Reduction, Elimination, or Savings

Disadvantaged Student Supplemental Funding (DSSF) Program Initiatives

Area

Academics

Description

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

- Provide instructional 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 increase for 2017-18. This case represents program initiatives that will no longer be funded through DSSF which will offset other business case requests submitted separately, along with the change in benefits increase.

Base Budget Reductions and Adjustments Within DSSF	Amount
Workshop and supplies for Academics initiatives	\$ (41,113)
Academically/Intellectually Gifted (AIG) Nurturing program workshop materials and workshop instructor costs and curriculum material	(130,084)
Funding for Convergence Sub pay and benefits	(102,585)
MasteryConnect and TE21 Item Bank for All Schools	(315,417)
Funding for Office of Equity contract services, workshop expenses, substitute pay and benefits, and supplies and materials:	(64,115)
Helping Hands contract service funds	(85,115)
Data, Research, and Accountability funding for substitute pay and benefits	(15,006)
Elementary programs computer software supplies	(15,000)
High school program funding for substitute pay and benefits and supplies	(80,596)
Changes in benefits for current salary pay	1,236
	\$ (847,795)

Business Cases Submitted Separately	Amount
Elementary Counselor Coordinator for Elementary Support Model and At-Risk Schools	\$ 78,911
Best Practices in Elementary Literacy Instruction	119,584
Assessing Math Concepts (AMC) Materials and Professional Learning	15,289
Middle School iReady	355,736
Substitutes for Professional Learning Multi-Tiered System of Supports	11,611
Districtwide Performance Assessment - Grades 4 and 7	90,000
Office of Equity Affairs Expansion	308,870
Benchmark Assessments for Elementary Support Model Schools	32,085
Mentor Pay	35,344
	\$ 1,047,430

Strategic Objectives Learning & Teaching and Achievement

Program Reduction, Elimination, or Savings

Disadvantaged Student Supplemental Funding (DSSF) Program Initiatives

Budget Adjustments

Description	MOE	Local
Current Budget	7.00	\$ 3,228,099
Business Case Requests	10.00	\$ 1,047,430
Budget Adjustments:		
Substitute - Staff Development		\$ (97,744)
TA Substitute - Staff Development		(1,576)
Staff Development Instructor		(4,100)
Tutor Pay		(83)
Social Security		(7,849)
Retirement		102
Hospitalization		310
Contracted Services		(124,083)
Workshop Expenses		65,418
Supplies and Materials		(347,773)
Computer Software and Supplies		(330,417)
Total	-	\$ (847,795)
Proposed Budget	17.00	\$ 3,427,734

Program Reduction, Elimination, or Savings

K-8 Intervention Formula Change

Area

Academics

Description

For grades K-5, we 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 both of these measures, the performance in all grades is being considered. The BOY mClass percentage is reflective of current (2016-17 school year) students. We averaged these two percentages and tiered the school to determine appropriate levels of support.

- Tier 1: 0-34% not-proficient = 5/5.5 Months of Employment (MOE)
- Tier 2: 35-59% not-proficient = 10/11 MOE
- Tier 3: 60-100% not-proficient = 15/16.5 MOE

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

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

The new formula change will result in a savings of 13 MOE.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,418.50	\$ 773,225	\$ 140,357	\$ 913,582
Budget Adjustments:				
Intervention Teachers	(13.00)	\$ (65,601)	\$ (10,399)	\$ (76,000)
Total	(13.00)	\$ (65,601)	\$ (10,399)	\$ (76,000)
Proposed Budget	1,405.50	\$ 707,624	\$ 129,958	\$ 837,582

Program Reduction, Elimination, or Savings

E-Rate

Area Technology

Description

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

The projected increase in the district's category one (WAN services) budget is based on anticipated additional funding received against fiber services at new school sites.

The projected decrease in the district's category one - Telecommunications budget is due to the recent E-Rate Modernization Order which phases out support previously received against voice services and eliminated support for other legacy services. In 2017-18, the district will no longer receive discounts against three types of services.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 1,345,828
Budget Adjustments:		
WAN Services		\$ 40,260
Telecommunications		(466,336)
Total	-	\$ (426,076)
Proposed Budget	-	\$ 919,752

New or Expanding Program

Market Responsive Compensation

Area Systemwide

Description This business case is to establish a budget for market responsive salary adjustments for vacant position types that are difficult to fill or have high turnover rates.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Salary Increase		\$ 2,250,000
Total	-	\$ 2,250,000
Proposed Budget	-	\$ 2,250,000

New or Expanding Program

Supplemental Retirement Employer Contribution Match

Area Systemwide

Description The Wake County Public School System (WCPSS) will match 1.5 percent of employee contributions to the 401k, 403b, and 457b plans currently offered through WCPSS. The recurring cost is approximately \$213,000.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Employer Contribution Match		\$ 213,000
Total	-	\$ 213,000
Proposed Budget	-	\$ 213,000

New or Expanding Program

Assessing Math Concepts (AMC) Materials and Professional Learning

Area

Academics

Description

The Number Knowledge Test (NKT), a free resource, serves as the only K-2 math assessment that provides data on existing student knowledge, new learning, and areas for growth. The AMC tools serve as the “digging deeper” assessment that shows specific areas of need for a student in the area of math. These resources help teachers know what to do for a student who has math difficulties; they help teachers build capacity for reaching all students.

Research clearly states that early intervention in academic content creates the best opportunity for students to perform on grade level or beyond. The Wake County data verifies this by showing that many students who receive intervention based on NKT data continually move forward. This trend indicates the importance of early intervention based on data.

This request is to increase the current Disadvantaged Student Supplemental Funding (DSSF) funds for additional substitute pay and supplies and materials. Existing funds are being repurposed from contract services and workshop expenses to cover a portion of the increase.

Strategic Objectives

Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 211,724
Budget Adjustments:		
Substitute - Staff Development		\$ 11,155
Social Security		853
Supplies and Materials		15,411
Repurpose existing funds:		
Curriculum Development Pay		(700)
Social Security		(53)
Retirement		(74)
Contracted Services		(9,182)
Workshop Expenses		(2,121)
Total	-	\$ 15,289
Proposed Budget	-	\$ 227,013

New or Expanding Program

Best Practices in Elementary Literacy Instruction

Area

Academics

Description

To increase proficiency and growth rates across all groups and eliminate predictability of achievement in literacy at the elementary level by providing all students with a rigorous curriculum taught by an effective teacher in a safe and nurturing learning environment. This request is to provide each elementary school with a K-5 Units of Study for Writing resource that aligns with the writing standards, Writer’s Workshop, lessons with Curriculum Management Application (C-MAPP), and our writing trainings. Schools would like to have mentor text that align to the writing lessons. This request is also to cover the subs for grade 2 specific literacy trainings and Letterland Coaching Seminar for K-2 literacy coaches. Funds are requested to purchase Letterland materials for new classrooms within schools and for a subscription of Choice Literacy for a literacy coach in each elementary school.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 148,096
Budget Adjustments:		
Workshops		\$ 139,461
Contracted Services		(2,500)
Supplies		(17,377)
Total	-	\$ 119,584
Proposed Budget	-	\$ 267,680

New or Expanding Program

Districtwide Professional Learning

Area

Academics

Description

This case is to request local funds for teachers to support professional learning that aligns with the success of the strategic plan. Specifically, these include:

Bring Your Own Device (BYOD) - Instructional Technology and Library Media Services (ITLMS) BYOD tries to help schools implement BYOD in a meaningful way. Schools, parents, teachers, and students are ready to allow the use of such devices in the classroom, but need direct support around related issues such as policies, behavior management, and instructional design. By guiding schools ready to implement BYOD through a series of specific, established trainings, the ITLMS department aims to help schools start and sustain their new initiative in a positive, meaningful way. ITLMS partners with Research + Practice Partners at the Friday Institute for this initiative. \$50,000

Equitable Access to Rigor in High School - This initiative aims to provide professional learning to teachers and school leaders focused on: closing the participation and preparation gaps in subgroup access to rigorous coursework in high school; interrupting barriers to subgroup participation of prepared eighth-grade students in the most rigorous courses in ninth grade; aligning the definition and expectations of rigor between middle and high school cultures; reducing subgroup gaps in preparation for the rigor demanded by high school Honors and other AP-pipeline courses; and improving the depth and breadth of core classroom instruction in grades 6-10. \$15,000

K-12 Math Summit - A math summit takes place during every summer that provides strong content-level professional learning for teachers of math. It is offered at a time in which year-round math teachers are not able to attend, leaving them at a professional disadvantage. These funds will be used to pay for substitutes in these schools so their teachers may attend. \$20,000

Office of Professional Learning Workshop Expenses - These funds will be used to increase the capacity in adults to design, deliver, and/or facilitate highly effective professional learning, as well as to support the foci of districtwide professional learning stemming from the strategic plan. \$19,150

Reducing the Middle School Achievement Drop - Student achievement drops once students enter into middle school. This initiative is designed to provide high-quality professional development to teachers in the content areas and grade levels that are showing the least amount of growth as measured by standardized test scores. \$96,000

SummerSTEM - SummerSTEM provides an instructional framework for teachers and students that integrates the 4Cs (collaboration, creativity, communication, and critical thinking) with content standards and provides authentic learning experiences through business immersions. The primary goal of SummerSTEM is investing in teachers to develop high quality, rigorous curriculum that emphasizes the 4Cs and builds relevancy through business immersions and partnerships. Once achieved, teachers deliver the curriculum to their students and have the opportunity to provide their students authentic experiences with their business partner. \$71,206

Strategic Objectives Learning & Teaching and Achievement

New or Expanding Program

Districtwide Professional Learning

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 14,500
Budget Adjustments:		
Substitutes		\$ 182,563
Social Security		17,027
Retirement		6,616
Staff Development Participant Pay		40,000
Workshop Expenses		25,150
Total	-	\$ 271,356
Proposed Budget	-	\$ 285,856

New or Expanding Program

Elementary Education Coordinating Teacher

Area

Academics

Description

Currently, one English Language Arts (ELA) Coordinating Teacher (CT) is split between the Elementary Academics Department and Vance Elementary School. This means a division of labor between two environments which work very differently. Furthermore, this division of time and energy limits the collaboration between peers within the Academics office as well as limits the opportunities to partner across departments. As the Academics Department moves to meet the needs of the growing number of elementary schools, revise and lift Curriculum Management Application (C-MAPP) into a new environment, address professional development needs, and create deliverable materials to support school learning on the shifts and text complexity increases the importance of making this position full time in central office.

The request to increase this position from part time to full time comes from the current work that this CT leads. Currently, this CT works closely with the science CT to integrate literacy and science. Also, there is collaboration with middle school senior administrators and CTs to create vertical commonalities in the C-MAPP revisions. In the future, this position will collaborate with social studies to enhance the focus on literacy and building background knowledge. This position serves to elevate the work not only in ELA, but across all subject areas.

Adding additional months to make this position full time will only increase the quality of work from the Elementary Academics Department. This is an opportunity to build capacity needed to meet the goals of the strategic plan.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	6.00	\$ 38,742
Budget Adjustments:		
Coordinating Teacher	6.00	\$ 37,493
Total	6.00	\$ 37,493
Proposed Budget	12.00	\$ 76,235

New or Expanding Program

Magnet New and Revised Theme Schools

Area

Academics

Description

The board of education approved one school to become a new magnet and three magnet schools to significantly revise their themes in November 2016. Lincoln Heights Elementary School is the new magnet school and Bugg Elementary, Millbrook Elementary, and Southeast Raleigh High School are the significantly revised magnet themes.

Positions are allotted in magnet schools in alignment with the Magnet Theme Essentials. Magnet programs of like themes receive equal allotments according to formula, unless a student enrollment threshold has been set by the senior director or schools are in phase-in or phase-out situations. Additionally, funds are needed to support professional development, supplies, and fees that support the schools theme development.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Magnet Teachers		
Lincoln Heights ES	35.00	\$ 204,616
Bugg ES	35.00	204,616
Millbrook ES	25.00	146,155
Southeast Raleigh HS	60.00	350,770
Magnet Coordinators		
Lincoln Heights ES	10.00	58,462
Bugg ES	5.00	29,232
Millbrook ES	5.00	29,232
Professional Development		500,000
Instructional Supplies		500,000
Total	175.00	\$ 2,023,083
Proposed Budget	175.00	\$ 2,023,083

New or Expanding Program

Middle School iReady

Area

Academics

Description

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.

Thirteen middle schools did not meet Educational Value-Added Assessment System (EVAAS) growth standards. Nineteen middle schools earned a C and one school earned a D on the North Carolina Department of Public Instruction (NCDPI) report card. Currently, only 13 schools in math and 16 schools in reading show more than 50 percent of their eighth-grade students as College and Career Ready (CCR) (data does not include alternative schools or academies). These data demonstrate the urgent need to provide schools and teachers with data and resources to close gaps and accelerate learning, as well as meet the strategic plan goals. The diagnostic will provide teachers with specific skill deficit areas in which students need additional support. Teachers will have a laser like focus to address needs and the ability to progress monitor.

The implementation of the diagnostic, progress monitoring, and resources provided to all middle schools will help provide equity and accountability across the middle schools. It will also support the Multi-Tiered System of Supports (MTSS) initiative and the Standard Treatment Protocol effort by providing resources.

Strategic Objectives

Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ 94,264	\$ 94,264
Budget Adjustments:				
iReady Diagnostic		\$ 199,635	\$ 156,101	\$ 355,736
Total	-	\$ 199,635	\$ 156,101	\$ 355,736
Proposed Budget	-	\$ 199,635	\$ 250,365	\$ 450,000

New or Expanding Program

Substitutes for Professional Learning Multi-Tiered System of Supports (MTSS)

Area Academics

Description The 2017-18 school year will be the fourth year of implementation of MTSS. Cohort four will begin its professional learning, as well as Cohorts one, two, and three continuing to receive professional learning support. A required member of the team is a regular education teacher. We have been able to provide a sub for this person for all three cohorts thus far.

Cohort 4 – 4 days (45 schools) 180 days
 Cohort 3 – 4 days (45 schools) 180 days
 Cohort 2 – 3 days (44 schools) 132 days
 Cohort 1 – 2 days (26 schools) 52 days

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 43,583
Budget Adjustments:		
Substitutes (544 sub days)		\$ 11,611
Total	-	\$ 11,611
Proposed Budget	-	\$ 55,194

New or Expanding Program

Talent and Professional Learning Management System

Area Academics and Human Resources

Description

This case addresses the Human Capital and Learning and Teaching objectives. Additionally, it comes from and addresses the needs of the Academics and Human Resources departments. Currently, the management of professional development, including but not limited to, tracking of earned credits (4,592 courses offered in the most recent five-year period) for all of the district's 18,000 plus employees, operates through collaboration between the Human Resources Department and the Office of Professional Learning. The management system, or eSchools Solutions, has been purchased and will cease to operate past the summer of 2016. Therefore, a replacement needs to be secured. Based on this knowledge, a needs assessment has been conducted to determine what is necessary to maintain existing program functions. In addition, there are increased functions needed that will support growing procedures within each department.

Current functionality that must be continued:

1. District offerings of professional learning including a registration component;
2. Records of professional learning completed by each employee primarily for the purpose of licensure renewal; and
3. Attendance tracking (compliance with federal reporting as requested by Data and Accountability).

Additional functionality that is desired:

1. High-quality professional development reporting as required by legislation;
2. Alignment with the evaluation systems in place to assist supervisors and employees with areas of improvement and professional growth (targeted courses for career pathways);
3. Reporting that will provide financial matrices to identify investment in our employees throughout the district;
4. Ability for employees to enter transcripts individually;
5. Robust course evaluation options;
6. Interconnected personalized learning plan options that allow for seamless integration of the districts LMS with CEU tracking and calendaring;
7. Ability for teachers to make a variety of their collaboration activities reportable, such as Learning Team meetings and mentor and coaching interactions, by using a Log form to document regular meetings or interactions, tracking logistics, learning, and next steps;
8. Ability for individuals to upload and attach files to provide supplemental documentation and reflection on their learning experiences;
9. Establish a pre-approval workflow for registrations for particular activities as appropriate;
10. Wide variety of search options such as: Professional Development Type (e.g. online, district-based, school-based, and team-based activities) a. Standard, b. Goal, c. Keyword d. Other custom configured options;
11. Multiple options to track and manage course and section proposals ensuring that only learning opportunities meeting the district's standards will be released into the online catalog; and
12. Import certification record data to provide the current status, expiration notices, and instructions for gaining/regaining any type of certificate or license.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 62,167
Budget Adjustments:		
Contracted Services		\$ 240,000
Total	-	\$ 240,000
Proposed Budget	-	\$ 302,167

New or Expanding Program

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

Area Special Education

Description

The Individuals with Disabilities Education Act (IDEA) Title VI-B Handicapped grant provides funding to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21. The North Carolina Department of Public Instruction (NCDPI) allotment manual states the funding formula for the IDEA Title VI-B Handicapped grant as receiving a base amount equal to a proportional share of 75 percent of fiscal year 1999-00. The Local Education Agency's (LEA) portion is calculated based on the December child count.

Special Education Services had built up significant carryover in the IDEA Title VI-B Handicapped grant as a result of receiving American Recovery and Reinvestment Act (ARRA) funds. The carryover funds were used to establish and maintain new positions added during the 2012-13 school year; a total of 686 months were added to grant. Increased salary costs for the 2016-17 school year resulted in increased costs for social security and retirement. Additionally, in the 2016-17 school year, retirement and hospitalization rates were increased. To be specific, salary expenses in the grant increased 7 percent from 2014-15 to 2015-16. Because the allotment for the grant has remained fairly constant, Special Education Services has used carryover funds to continue to maintain these positions and costs.

The 2015-16 allotment was \$23,986,081 and the 2016-17 allotment was \$23,799,098. This is a decrease of \$186,983. The 2016-17 base budget for salaries and benefits is \$26,418,049. The carryover for the 2016-17 budget is \$6,032,450. These combined funds were utilized in the current school year to continue maintaining positions funded from ARRA.

Due to a significant reduction in carryover, this grant can no longer fund 600 teacher Months of Employment (MOE) established from the ARRA funds. Assuming flat funding, we will need \$3.5 million in local funds to support special education teacher positions for the 2017-18 school year.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	600.00	\$ -	\$ 3,535,434	\$ 3,535,434
Budget Adjustments:				
Special Education Teachers				
Local MOE	600.00	\$ 3,527,825	\$	\$ 3,527,825
Federal MOE	(600.00)		(3,535,434)	(3,535,434)
Total	-	\$ 3,527,825	\$(3,535,434)	\$ (7,609)
Proposed Budget	600.00	\$ 3,527,825	\$ -	\$ 3,527,825

New or Expanding Program

Connections Alternative Middle School

Area

Student Services

Description

Provide funding, beginning 2017-18 school year, to open a middle school site to serve up to 105 sixth- through eighth-grade students who have been assigned to alternative learning in lieu of a long-term suspension. Currently, general education students who are assigned to alternative learning in lieu of long-term suspension are not provided face-to-face instruction in a physical site. They do have access to online instruction via the SCORE (Second Chance Online Resource Education) program. Students with disabilities who are receiving alternative learning services in lieu of a long-term suspension are currently provided educational services through the Transitions program (middle school students).

This school will provide a physical site for general education students and students with disabilities who need alternative education services in lieu of a long-term suspension. This provides resources that did not exist for general education students and allows for students with disabilities to be more fully educated with their typical peers. Students at this school will be immersed in a personalized environment that allows for the development of social-emotional competencies and flexible access to the teacher, the content, and their peers.

This business case addresses the achievement objective's strategy to increase learning opportunities for low-income students, students of color, and students with disabilities and the board's priority to increase the number of alternative programs.

Currently, there are a total of 152.60 Months of Employment (MOE) from the SCORE and Transitions programs: SCORE - 72.00 MOE (40 MOE teachers, 20 MOE transition counselors, 12 MOE data manager); Transitions - 80.60 MOE (40 MOE teachers, 10 MOE behavior support teacher, 12 MOE social worker, 18.60 teaching assistants).

The proposed increase in funding is for a principal, assistant principal, lead secretary, head custodian and four teachers.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	152.60	\$ 630,768	\$ 106,368	\$ 321,445	\$ 1,058,581
Budget Adjustments:					
Principal	12.00	\$ 86,426	\$ 33,693	\$	\$ 120,119
Assistant Principal	12.00		96,993		96,993
Lead Secretary	12.00		45,593		45,593
Head Custodian	12.00		40,006		40,006
Teachers	40.00		233,847		233,847
Property Lease			10,000		10,000
Supplies (recurring cost)			28,000		28,000
Total	88.00	\$ 86,426	\$ 488,132	\$ -	\$ 574,558
Proposed Budget	240.60	\$ 717,194	\$ 594,500	\$ 321,445	\$ 1,633,139

New or Expanding Program

Counselors and Other Instructional Support

Area

Student Services

Description

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

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

The national recommended counselor to student ratio is 1:250, and the national recommended social worker to student ratio is 1:250.

School counselors provide direct service to all students focused on academic achievement, social/emotional development, and college/career readiness. They deliver both preventative and responsive services to students through classroom lessons, small group instruction, and individual counseling. Adding the requested MOE will allow school counselors to deliver these services fully and effectively therefore improving outcomes for all students.

School social workers assist students experiencing poor attendance, crisis, emotional and behavioral concerns, failing grades, and unmet needs. School social workers help these students through early identification, prevention, intervention, counseling, and support. Adding MOE of school social work services will allow school social workers to work with a higher number of children who are experiencing challenges that are impacting their achievement in school.

This case reflects the district's plan to increase the number of school counselors, social workers, and instructional support available to K-12 schools. A total of 4,416 MOE are being requested over a three-year period to meet the national recommended ratios; under a plan to be developed. In year one, we are requesting 1,472 MOE as part of the first year phase-in plan.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	4,655.00	\$ 26,898,154	\$ 7,622,283	\$ 34,520,437
Budget Adjustments:				
Counselors/Instructional Support - Local MOE	1,472.00	\$	\$ 9,996,975	\$ 9,996,975
Total	1,472.00	\$ -	\$ 9,996,975	\$ 9,996,975
Proposed Budget	6,127.00	\$ 26,898,154	\$ 17,619,258	\$ 44,517,412

New or Expanding Program

Second Chance Online Resource for Education (SCORE) School

Area Student Services

Description Provide funding to transfer operation of a blended learning dropout recovery program from a private vendor to the Wake County Public School System. This program will be folded into the current SCORE program that provides online synchronous instruction for regular education students assigned to an alternative learning program in lieu of a long-term suspension. The new SCORE school will operate online, as well as provide face-to-face instruction and support at multiple sites, serving up to 400 students beginning in fall 2017. Students in the program will be immersed in a personalized environment that allows for flexible access to the teacher, the content, and their peers. Blended learning combines the best aspects of both online and face-to-face education. Program model will include additional needed wrap-around supports to ensure student success.

Current funding is 121 Months of Employment (MOE): 80 MOE for teachers, 30 MOE for transition counselors, 11 MOE for an instructional facilitator, and supplies and materials are provided from the SCORE program.

Proposed Funding Proposed increase in funding is 176 MOE: 12 MOE for principal, 24 MOE for assistant principals, 60 additional MOE for teachers, 20 MOE for special education teachers, 24 MOE for counselors, 12 MOE for social worker, 12 MOE data manager, 12 MOE clerical, and one-time funding for instructional content, technology, and equipment.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	121.00	\$ 526,150	\$ 2,293,026	\$ 2,819,176
Budget Adjustments:				
Principal - State MOE	12.00	\$ 93,672	\$ 34,575	\$ 128,247
Assistant Principals	24.00		155,477	155,477
Teachers	60.00		342,034	342,034
Special Education Teachers	20.00		114,663	114,663
Counselors	24.00		160,577	160,577
Social Worker	12.00		80,290	80,290
Data Manager	12.00		44,021	44,021
Clerical	12.00		45,593	45,593
Instructional Content (one-time cost)			70,000	70,000
Technology and Equipment (one-time cost)			350,000	350,000
Contracted Services			(2,106,549)	(2,106,549)
Total	176.00	\$ 93,672	\$ (709,319)	\$ (615,647)
Proposed Budget	297.00	\$ 619,822	\$ 1,583,707	\$ 2,203,529

New or Expanding Program

Digital Portfolio Software Solution

Area Chief of Staff and Strategic Planning

Description Funds are requested to purchase a software solution that will allow schools to easily create and manage digital portfolios for their students. A pilot study being conducted during the 2016-17 school year will identify the necessary components and features of such a system which will then serve as the basis for a Request for Proposals (RFP) to be issued in fall 2017, with an anticipated contract in place by January 2018.

K-5 (2017-18)	\$400,000
6-8 (Deferred to a future year)	\$290,000
Total Cost	\$690,000

Strategic Objectives Learning & Teaching Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Contracted Services		\$ 400,000
Total	-	\$ 400,000
Proposed Budget	-	\$ 400,000

New or Expanding Program

Districtwide Performance Assessment - Grades 4 and 7

Area Chief of Staff and Strategic Planning

Description Funds are requested to support the continued development of a districtwide performance assessment process for grades four and seven. Initial development work is beginning in spring 2017 using existing funds, but additional funds are needed on a recurring basis beginning in 2017-18 to support the effort long term. A Request for Proposals (RFP) will be issued to select a vendor based on a scope of work that is currently in draft form. The district assessment subteam from the balanced assessment objective will finalize the scope of work for review by the strategic plan objective owners and district leadership by February 2017, with a planned RFP released in spring 2017.

Strategic Objectives Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 60,000
Budget Adjustments:		
Contracted Services		\$ 90,000
Total	-	\$ 90,000
Proposed Budget	-	\$ 150,000

New or Expanding Program

Office of Equity Affairs Expansion

Area	Chief of Staff and Strategic Planning
Description	<p>This business case outlines the resources needed to expand the personnel and professional development offerings of the Office of Equity Affairs. It includes a request for two new positions and funding for equity-based professional development.</p> <p>Director of Equity Affairs - 12 Months of Employment (MOE) Responsibilities for this new position will include the following:</p> <ul style="list-style-type: none">• Serves as the district's Title IX investigator concerning gender discrimination; analyzes student discipline data for gender discrimination trends.• Coordinates and delivers school-based professional development on cultural competence and culturally relevant instruction.• Develops professional development curricula for schools on cultural competence and culturally relevant instruction.• Works with school leaders to problem solve school-based equity challenges.• Coordinates and develops effective communication strategies to enhance and support cultural diversity and issues of equity.• Serves as a consultant to other central service departments and programs addressing equity challenges and working to close opportunity gaps.• Supervises the implementation of district diversity and equity workshops, presentations, learning opportunities and other strategies that promote diversity, equity and inclusion.• Serves as a liaison to community organizations to promote the school system's equity initiatives.• Assists in monitoring, measuring and assessing programs related to the school system's progress toward achieving diversity goals.• Serves as resource and/or point of contact for the development of celebrations and recognition activities of diversity-related events throughout the school system.• Provides assistance, advice coaching, and consultation to individuals and groups regarding cross-cultural competency, as well as policies and practices from the lens of diversity and equity.• Works with school personnel and outside agencies to assess the effectiveness of equity programs.• Assists the assistant superintendent for equity affairs in managing the day-to-day functions of the office.• Performs other related duties as assigned. <p>Student Equity Program Coordinator - 12 MOE Responsibilities for this new position will include the following:</p> <ul style="list-style-type: none">• Provides oversight to the Helping Hands student mentoring programming.• Administers screening and training process for Helping Hands mentors.• Provides effective communication and direction to Helping Hands mentors and parents.• Leads Helping Hands student selection process.• Establishes and manages partnerships with external organizations to provide support to Helping Hands students.• Assists in raising funds to support the Helping Hands mentoring programming and scholarship efforts.• Administers the Helping Hands Scholarship program and the Helping Hands budget.• Serves as district liaison to school-based student clubs/groups and community-based youth groups focused on equity and diversity.• Performs other related duties as assigned.

New or Expanding Program

Office of Equity Affairs Expansion

- Description** **Content Focused Professional Development for Elementary Support Model (ESM) Schools and Five Multiple Factors High Schools**
- Develop an understanding of foundational ideas of Disciplinary Literacy (DL) such as the Principles of Learning and effort-based education.
 - Assist principals and central office leaders to build the support structures for DL.
 - Support district leadership, coaches, and teachers to make short and long range plans that respond to the new curricular and assessment demands of the Common Core State Standards (CCSS).
 - Prepare participating elementary literacy instructors to use the Content-Focused Model of professional development to support teacher and student learning aligned to CCSS.
 - Review research basis for CCSS recommendation for limiting strategy instruction.
 - Prepare to teach a rigorous text discussion lesson.
 - Learn about the features of effective professional learning communities, including the types of interactions that research has shown lead to instructional improvement.
 - Examine the Questioning the Author/Text Talk approach as a way to engage in close reading.
 - Designing rigorous comprehension lessons based on complex texts: Developing queries, and follow-up questions, and text-based writing prompts.
 - Study criteria for rigorous writing assignments for literary and informational texts aligned to CCSS.
 - Learn about Accountable Talk (AT) in English Language Arts (ELA). Consider what academically productive talk sounds like, how to support students to engage in academically productive talk, and how AT practices support students to meet the CCSS Speaking and Listening Standards.
 - Introduce the Evidence-based Reasoning tool for supporting practice-based conversations.

Strategic Objectives Achievement and Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	36.00	\$ 57,671	\$ 601,958	\$ 659,629
Budget Adjustments:				
Director of Equity Affairs	12.00	\$	\$ 111,745	\$ 111,745
Student Equity Program Coordinator	12.00		67,198	67,198
Professional Development			316,402	316,402
Contract Services			(7,532)	(7,532)
Total	24.00	\$ -	\$ 487,813	\$ 487,813
Proposed Budget	60.00	\$ 57,671	\$ 1,089,771	\$ 1,147,442

New or Expanding Program

Facility Maintenance Technician

Area Maintenance and Operations

Description One Facility Maintenance Technician (FMT) position is needed to accommodate growth. Currently, the formula is three FMTs per one million square feet per cluster. The Panther Creek cluster will exceed one million square feet in the upcoming school year. One-time costs for a vehicle and tools are needed to accompany this position.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	192.00	\$ 791,688
Budget Adjustments:		
FMT	12.00	\$ 45,161
Vehicle (one-time cost)		23,700
Tools (one-time cost)		9,000
Total	12.00	\$ 77,861
Proposed Budget	204.00	\$ 869,549

New or Expanding Program

Integrated Pest Management Master Craftsman

Area Maintenance and Operations

Description The Wake County Public School System based calculations for Integrated Pest Management (IPM) technicians on increased building square footage. The formula is one IPM master craftsman per 4,600,000 square foot of building space. The current square footage is 23,403,089 which equals five (rounded down). There are currently four master craftsman, so one more position is needed for 2017-18.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	48.00	\$ 241,141
Budget Adjustments:		
IPM Master Craftsman	12.00	\$ 48,725
Vehicle (one-time cost)		25,000
Vehicle Upfit (one-time cost)		2,000
Total	12.00	\$ 75,725
Proposed Budget	60.00	\$ 316,866

New or Expanding Program

Device Repair Services

Area

Technology

Description

The Wake County Public School System is deploying over 55,000 new laptops and tablets to schools as part of the Capital Improvement Plan (CIP) 2013 bond initiative. This initiative will ensure a ratio of one device per every three students across the district. In addition to the influx of new equipment, the district currently has over 90,000 desktops and laptops alone.

To provide both in-warranty and out-of-warranty repair services for existing and newly arriving devices, Technology Services will be creating a Tech Depot where required services will be performed. In-warranty repairs require the removal and installation of customer replacement parts (e.g. hard drives). Non-warranty items such as accidental damage (e.g. screen breakage) require the services of an authorized repair technician for replacement, and out-of-warranty repairs are made based on part availability and device value.

The Tech Depot will be staffed with two full-time services technicians (contracted) under the supervision of a full-time Technology Services employee.

The requested funding will support the hiring of the two contracted services technicians and provide startup funds for the establishment of the service.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	12.00	\$ 79,848
Budget Adjustments:		
Contracted Services Technicians (50 weeks*40 hours*\$35/hour*2)		\$ 140,000
Equipment and Supplies (one-time cost)		6,000
Total	-	\$ 146,000
Proposed Budget	12.00	\$ 225,848

New or Expanding Program

Hardware and Software Management Software

Area Technology

Description Adjustments are needed to cover an increase in the annual costs for maintenance and support for endpoint management licenses. This increase is due to the purchase of approximately 56,000 licenses to cover incoming devices for students via the bond initiative (3:1 laptop ratio). This software allows Technology Services to centrally manage over 100,000 endpoints.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 337,644
Budget Adjustments:		
Software		\$ 201,264
Total	-	\$ 201,264
Proposed Budget	-	\$ 538,908

New or Expanding Program

School Connectivity

Area

Technology

Description

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

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

Based on the above funding formula, an increase of \$23,340 is expected for the district in 2017-18 against WAN services.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 618,160
Budget Adjustments:		
Contracted Services - WAN		\$ 23,340
Total	-	\$ 23,340
Proposed Budget	-	\$ 641,500

New or Expanding Program

School Technology Fund

Area	Technology		
Description	State Allotment 2016-17		
	Fines and Forfeitures, Interest	\$	1,881,565
	Carryover fund 2015-16		1,289,938
	2016-17 Budget	\$	3,171,503
	State Allotment 2017-18		
	Fines and Forfeitures, Interest	\$	1,853,199
	Carryover fund 2016-17		1,500,000
	Estimated 2017-18 Budget	\$	3,353,199
	Increase for 2017-18	\$	181,696

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 3,171,503
Budget Adjustments:		
Contracted Services		\$ 181,696
Total	-	\$ 181,696
Proposed Budget	-	\$ 3,353,199

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers

Area

Schools

Description

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

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

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 43,155
Budget Adjustments:		
Substitute Teacher		\$ (269)
Salary Differential		861
Social Security		46
Retirement		158
Workers' Compensation		2
Workshop Expenses		(6,598)
Supplies and Materials		(5,355)
Total	-	\$ (11,155)
Proposed Budget	-	\$ 32,000

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area

Schools

Description

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

The sub-award covers supplies for Quest Kits, equipment for iPads, laptops, copies/printer, sewing machines, and travel for field trips and conferences. There is an expected decrease in the grant award for the purchase of iPads in year two of the grant. In addition, there will be an increase in equipment for software and applications. This grant is not formula driven, but performance based.

This case is to record the difference between year two grant award and year three projected award, including carryover.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 35,842
Budget Adjustments:		
Driver		\$ (121)
Driver Overtime		(120)
Social Security		(18)
Retirement		(38)
Workers' Compensation		(1)
Travel		(9,023)
Supplies and Materials		(3,534)
Equipment		(4,135)
Total	-	\$ (16,990)
Proposed Budget	-	\$ 18,852

Changes to Grants, Donations, and Fees

Title II - Improving Teacher Quality

Area Academic Advancement

Description Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach. Local Education Agencies (LEA), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. The application must be approved prior to the LEA/charter school receiving the allotment. Carryover revenues are anticipated to decrease, and new year revenue will increase slightly. This case represents a change in program initiatives.

Proposed Funding Currently, there is a full-time co-teaching senior administrator position funded through the IDEA - Early Intervening Services grant; however, due to cuts in the grant, it can no longer be funded there. The district is still committed to supporting and growing the co-teaching program and is requesting to fund this position with Title II - Improving Teacher Quality funds. This position is responsible for providing support to schools in the development of practices focusing on Universal Design for Learning (UDL) and co-teaching practices in general education classes; leading the district work group in the design and deployment of the district's co-teaching model including the systems and processes for the identification of student and district outcomes; and ensuring fidelity of implementation of the district's co-teaching model. This is accomplished by working collaboratively with the administrators of the district teams including Academics, Intervention and Special Education. In addition, the position collaborates with the district work group in the design and deployment of districtwide and/or school-based professional learning opportunities focusing on the training of research, evidence-based practices for UDL.

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Current Budget	223.80	\$ 2,602,944
Budget Adjustments:		
Co-Teaching Senior Administrator	12.00	\$ 100,133
Director and/or Supervisor		41,913
Instructional Facilitator		43,360
Substitute Teacher - Staff Development		59,459
Teaching Assistant Sub - Staff Development		(814)
Bonus Pay (not subject to retirement)		(21)
Supplement Pay		8,291
Staff Development Participant Pay		(37,276)
Social Security		9,364
Retirement		11,867
Hospitalization		15,825
Workers' Compensation		514
Dental		315
Workshop Expenses		(156,180)
Indirect Cost		2,362
Unbudgeted Funds		14,918
Total	12.00	\$ 114,030
Proposed Budget	235.80	\$ 2,716,974

Changes to Grants, Donations, and Fees

Burroughs Wellcome Science Enrichment STEM Wise

Area Academics

Description The below budget reflects the third year funding and implementation of the Burroughs Wellcome grant that supports the Engineering in Elementary programs at Aversboro, Forestville, Lincoln Heights, Smith, and Stough elementary schools plus the Citizen Science after school programs at East Wake and North Garner middle schools.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 102,230
Budget Adjustments:		
Additional Responsibility Stipend		\$ (2,550)
Staff Development Participant Pay		(3,520)
Social Security		(463)
Retirement		(985)
Workers' Compensation		(18)
Contracted Services		(1,825)
Workshop Expenses		1,412
Printing and Binding		(72)
Travel Reimbursement		(57)
Unbudgeted Funds		(28,000)
Supplies and Materials		(2,863)
Computer Software/Supplies		(29,913)
Food Purchases		(96)
Total	-	\$ (68,950)
Proposed Budget	-	\$ 33,280

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area Academics

Description A Title I schoolwide project uses the Elementary and Secondary Education Act (ESEA) Title I - Basic Program federal funds in a variety of ways to support academic achievement in the entire school district consistent with its approved Comprehensive Needs Assessments, School Improvement Plan, Intervention Matrix, and Transition Plan. Schools are allotted Title I funds based on the number of students that qualify for free/reduced lunch.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	3,495.15	\$ 33,729,343
Preschool Special Education Teachers and Teaching Assistants Case	19.30	\$ 89,495
Outside the Calendar Professional Learning Days - Elementary Support Model Case	-	\$ (857,100)
Budget Adjustments:		
Extended Contracts		\$ (704,485)
Held Harmless Salary		(617)
Teaching Assistant		1
Substitute Teacher - Staff Development		(622,594)
Teacher Assistant Salary When Substituting - Staff Development		(20,827)
Teacher Assistant Salary When Substituting - Regular		1
Bonus Pay (not subject to retirement)		(7,368)
Supplement Pay		(148,669)
Social Security		(126,872)
Retirement		(103,028)
Hospitalization		295,419
Workers' Compensation		(4,656)
Dental		19,167
Workshop Expenses		400,000
Indirect Cost		(30,051)
Unbudgeted Funds		(588,864)
Supplies and Materials		457,843
Total	-	\$ (1,185,600)
Proposed Budget	3,514.45	\$ 31,776,138

Changes to Grants, Donations, and Fees

Magnet School

Area

Academics

Description

The Magnet Schools Assistance Program (MSAP) 2014-17 grant for Carroll Leadership in Technology Magnet Middle, Moore Square GT/AIG Basics Middle, Fox Road IB/PYP Magnet Elementary, Green Leadership and World Languages Magnet Elementary, and Poe GT/AIG Basics Elementary will end September 30, 2017. This business case is based on an application for a no-cost extension where these grant monies would support four central services positions and three five-month magnet coordinator positions to complete implementation of the schools' magnet themes in the 2017-18 school year. The carryforward projected is the year three monies set aside for activities and purchases designed for July, August, and September of the 2016-17 school year.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	159.00	\$ 5,392,622
Program Continuity Case	(76.00)	\$ (657,133)
Budget Adjustments:		
Director and/or Supervisor	(18.00)	\$ (154,418)
Instructional Support I		(12,726)
Instructional Facilitator	(9.00)	(67,320)
Office Support	(9.00)	(35,716)
Substitute - Staff Development		(80,327)
Teaching Assistant Salary When Substituting - Staff Development		(403)
Bonus Pay (not subject to retirement)		(951)
Supplement Pay		(17,752)
Longevity Pay		(4,188)
Curriculum Development Pay		(65,438)
Additional Responsibility Stipend		(3,375)
Staff Development Participant Pay		(53,870)
Staff Development Instructor		3,190
Social Security		(37,271)
Retirement		(66,163)
Hospitalization		(23,369)
Workers' Compensation		(1,467)
Dental		(1,195)
Contracted Services		(464,688)
Workshop Expenses		(815,904)
Advertising Cost		(18,316)
Printing and Binding		(90,037)
Travel Reimbursement		(24,451)
Field Trips		(86,734)

Changes to Grants, Donations, and Fees

Magnet School

Budget Adjustments	Description	MOE	Federal
	Membership Dues and Fees		\$ (9,635)
	Indirect Cost		(80,925)
	Unbudgeted Funds		(504,221)
	Supplies and Materials		(297,387)
	Library Books		(394,412)
	Furniture and Equipment - Inventoried		(814,319)
	Computer Equipment - Inventoried		(1,816)
	Purchase of Furniture and Equipment - Capitalized		(5,241)
	Total	(36.00)	\$ (4,230,845)
	Proposed Budget	47.00	\$ 504,644

Changes to Grants, Donations, and Fees

National Science Foundation Math and Science Partnership (NSF MSP)

Area Academics

Description The below budget reflects the third year implementation/fourth year of the NSF MSP grant that supports the Summer Discover Academy and Saturday Academies for rising ninth graders at both Knightdale High School of Collaborative Design and East Wake High School.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	12.00	\$ 308,871
Budget Adjustments:		
Driver		\$ (7,193)
Driver Overtime		(951)
Custodian		(320)
Bonus Pay (not subject to retirement)		(608)
Additional Responsibility Stipend		(2,550)
Social Security		(890)
Retirement		(1,627)
Hospitalization		(4,168)
Workers' Compensation		(34)
Dental		(247)
Contracted Services		(730)
Workshop Expenses		(2,195)
Rentals/Leases		(200)
Pupil Transportation - Contracted		2,284
Field Trips		(5,010)
Indirect Cost		(503)
Unbudgeted Funds		(141,780)
Supplies and Materials		(1,173)
Food Purchases		(1,149)
Total	-	\$ (169,044)
Proposed Budget	12.00	\$ 139,827

Changes to Grants, Donations, and Fees

Project Lead the Way Launch Program

Area Academics

Description Project Lead the Way (PLTW) is a United States 501c non-profit organization that develops STEM curricula for use by U.S. elementary, middle, and high schools. PLTW also provides professional development training for instructors.

The LAUNCH program is designed for elementary school students and consists of 24 interdisciplinary modules. These modules will greatly enhance the offerings and experiences directly aligned to the themes at Brentwood School of Engineering Magnet Elementary and Conn School of Entrepreneurial Design Magnet Elementary.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 5,000
Budget Adjustments:		
Substitute - Staff Development		\$ (720)
Social Security		(55)
Workers' Compensation		(2)
Workshop Expenses		(912)
Supplies and Materials		(134)
Total	-	\$ (1,823)
Proposed Budget	-	\$ 3,177

Changes to Grants, Donations, and Fees

Read to Achieve

Area Academics

Description To provide additional educational programs outside of the instructional calendar to any third-grade student who does not demonstrate reading proficiency and any first- or second-grade student who demonstrates reading comprehension below grade level as identified through administration of formative and diagnostic assessments in accordance with G.S. 115C-83.6.

The change in revenue is a result of removing one-time funding to support Summer Reading Camps for twice retained students and the increase in employer matching due to a projected increase in retirement costs.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 2,868,874
Budget Adjustments:		
Teacher		\$ (111,502)
Social Security		(8,529)
Retirement		11,706
Total	-	\$ (108,325)
Proposed Budget	-	\$ 2,760,549

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 Proficient (LEP) students, including immigrant students and youth.

It is estimated that funding for the language acquisition grant for the 2017-18 school year will be similar to the current allotment based upon the increased number of LEP students.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	167.00	\$ 2,522,876
Budget Adjustments:		
Teacher	2.00	\$ (225)
Instructional Facilitator		(24,888)
School-Based Specialist		(22,865)
Substitute - Staff Development		(40,000)
Teaching Assistant Salary When Substituting - Staff Development		(3,111)
Bonus Pay (not subject to retirement)		(97)
Supplement		(6,055)
Social Security		(8,203)
Retirement		(3,177)
Hospitalization		16,998
Workers' Compensation		(338)
Dental		(69)
Contracted Services		(8,000)
Workshop Expenses		(17,000)
Indirect Cost		(3,506)
Unbudgeted Funds		(36,050)
Supplies and Materials		(66,290)
Total	2.00	\$ (222,876)
Proposed Budget	169.00	\$ 2,300,000

Changes to Grants, Donations, and Fees

Title III - Language Acquisition - Significant Increase

Area	Academics
Description	<p>Funds are provided to Local Education Agencies (LEAs) determined to have a “significant increase” of eligible immigrant students (born outside the United State and in U.S. schools less than three academic school years).</p> <p>The number of eligible immigrant students increased annually: February 1, 2014: 2,519; February 1, 2015: 2,997; and February 1, 2016: 3,218.</p> <p>An unprecedented number of LEAs (97) received funding in 2015-16 resulting in a smaller than anticipated allotment for the Wake County Public School System. In all previous years no more than 25 LEAs have received portions of this State Educational Agency (SEA) set-aside.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	30.00	\$ 380,092
Budget Adjustments:		
Teacher	10.00	\$ 47,334
Substitute - Regular		(1,789)
Supplement		10,742
Social Security		4,306
Retirement		9,638
Hospitalization		11,978
Workers' Compensation		169
Dental		347
Indirect Cost		1,743
Unbudgeted Funds		(74,560)
Total	10.00	\$ 9,908
Proposed Budget	40.00	\$ 390,000

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area Academics

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

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 50,000
Budget Adjustments:		
Administrator	12.00	\$ 50,000
Unbudgeted Funds		(50,000)
Total	12.00	\$ -
Proposed Budget	12.00	\$ 50,000

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

Description Individuals with Disabilities Education Act (IDEA) - Early Intervening Services used carryover funds in 2016-17 to support Coordinated Early Intervening Services. To align the budget for 2017-18, Special Education Services is reducing the following:

- 58 Months of Employment (MOE) of (17.50) literacy and (40.50) math coaches; this case reflects the math coach reduction and a case to maintain the literacy coach positions for program continuity reflects the 17.50 MOE reduction.
- 12 MOE Co-Teaching Senior Administrator/Multi-Tiered System of Supports (MTSS). The Title II - Improving Teacher Quality grant will fund this position in 2017-18.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	638.00	\$ 5,368,201
Program Continuity Case	(17.50)	\$ (102,530)
Budget Adjustments:		
Co-Teaching Senior Administrator	(12.00)	\$ (98,838)
Teacher		(1,631)
Instructional Support I		2,602
Instructional Facilitator	(40.50)	(145,020)
Bonus Pay (not subject to retirement)		(174)
Supplement Pay		(17,207)
Social Security		(6,271)
Retirement		31,364
Hospitalization		32,675
Workers' Compensation		(490)
Dental		2,586
Indirect Cost		(1,855)
Unbudgeted Funds		(388,460)
Total	(52.50)	\$ (590,719)
Proposed Budget	568.00	\$ 4,674,952

Changes to Grants, Donations, and Fees

IDEA - State Improvement Grant

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 7,349
Budget Adjustments:		
Retirement		\$ 8
Workshop Expenses		2
Supplies and Materials		(359)
Total	-	\$ (349)
Proposed Budget	-	\$ 7,000

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

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

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

The projected funding is based on initiatives discussed, and verbally agreed upon, as well as written assurances, with the North Carolina Department of Public Instruction (NCDPI). The current budget is based on the Project Spending Plan submitted to NCDPI for fiscal year 2016-17.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 66,318
Budget Adjustments:		
Substitute - Staff Development		\$ (3,382)
Substitute - Non-Teaching		(472)
Teaching Assistant Salary when Substituting - Staff Development		(572)
Social Security		(564)
Retirement		(115)
Workers' Compensation		(14)
Workshop Expenses		5,555
Printing and Binding Fees		(550)
Indirect Cost		(140)
Unbudgeted Funds		(121)
Supplies and Materials		(8,123)
Total	-	\$ (8,498)
Proposed Budget	-	\$ 57,820

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	5,205.05	\$ 29,568,236
Program Continuity Case	(600.00)	\$ (3,535,434)
Budget Adjustments:		
Teacher		\$ (555,579)
New Teacher Orientation		(2,170)
Instructional Support II		(25,410)
Teaching Assistant		223,729
Substitute Teacher - Regular		(51,555)
Substitute - Non-Teaching		(115,107)
Teaching Assistant Salary When Substituting - Regular		(27,198)
Bonus Pay (not subject to retirement)		(26,187)
Supplement Pay		(5,016)
Overtime Pay		(83)
Social Security		(46,338)
Retirement		(53,777)
Hospitalization		33,894
Workers' Compensation		(2,943)
Dental		(4,757)
Contracted Services		(478,321)
Travel Reimbursement		503
Indirect Cost		(88,461)
Unbudgeted Funds		(553,055)
Total	-	\$ (1,777,831)
Proposed Budget	4,605.05	\$ 24,254,971

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 support, autism and low incidence support and training, transition training and support for supervision and internships for related services personnel and school psychologists.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 18,716
Budget Adjustments:		
Workshop Expenses		\$ (9,348)
Indirect Cost		(206)
Supplies and Materials		(412)
Total	-	\$ (9,966)
Proposed Budget	-	\$ 8,750

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
Current Budget	311.35	\$ 6,686,414
Budget Adjustments:		
Teacher		\$ (18,700)
Interpreter, Brailist, Translator		19,187
Bonus Pay (not subject to retirement)		(1,698)
Supplement		(487)
Social Security		102
Retirement		4,753
Hospitalization		2,185
Workers' Compensation		4
Dental		(1,218)
Contracted Services		(2,221,038)
Travel Reimbursement		(30,000)
Unbudgeted Funds		38,397
Supplies and Materials		(437,434)
Computer/Software and Supplies		(5,000)
Total	-	\$ (2,650,947)
Proposed Budget	311.35	\$ 4,035,467

Changes to Grants, Donations, and Fees

Elementary and Secondary School Counseling (ESSC) Achieve Success

Area Student Services

Description The ESSC Achieve Success grant provides funding for four school-based counselors at Creech Road, Fox Road, Green, and Lynn Road elementary schools and one program coordinator. The grant also includes funding for staff development participation. Carryover funds include 2 Months of Employment (MOE) for the program coordinator. The grant ends August 21, 2017.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	60.00	\$ 526,785
Program Continuity Case	(10.00)	\$ (79,441)
Budget Adjustments:		
Instructional Support I	(48.00)	\$ (332,291)
Contracted Services		(11,961)
Workshop Expenses		(54,268)
Travel Reimbursement		(2,000)
Indirect Cost		(9,976)
Unbudgeted Funds		(16,147)
Supplies and Materials		(4,554)
Total	(48.00)	\$ (431,197)
Proposed Budget	2.00	\$ 16,147

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area

Student Services

Description

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

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

- Eighty-five percent (85%) 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 (15%) of the remaining funds shall be allotted in accordance with the relative numbers of children living in poverty, as determined by the December 1st free lunch count.

The adjustment below removes the one-time costs of the bonus pay received in 2016-17 and utilizes the unbudgeted figure to balance the budget.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	79.20	\$ 471,665
Budget Adjustments:		
Master Teacher		\$ (489)
Teaching Assistant Salary when Substituting - Regular		(200)
Bonus Pay (not subject to retirement)		(698)
Supplement		(62)
Social Security		(110)
Retirement		516
Hospitalization		612
Workers' Compensation		(4)
Dental		452
Indirect Cost		428
Unbudgeted Funds		(25,953)
Total	-	\$ (25,508)
Proposed Budget	79.20	\$ 446,157

Changes to Grants, Donations, and Fees

McKinney-Vento Homeless Assistance

Area

Student Services

Description

McKinney-Vento Homeless Assistance is a federally mandated program that provides federally mandated services to students identified as homeless. The program receives funding from a subgrant issued by the North Carolina Department of Public Instruction. Funding for 2017-18 is uncertain due to the following items:

The significant changes impacting future awards are:

1. More consortiums are applying.
2. Not all will receive an award as in past years.
3. The entire process for applying and awarding has changed.
4. They are appointing a different review board.
5. There is overall less funding that is given to each state.
6. There are different and more specific criteria in order to be awarded.
7. The reviewers are looking at how the money was used historically.
8. Wake County has used grant money to fund 100 percent of the data manager position. Funding in the future is granted. It will not be able to be used for positions.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	12.00	\$ 115,363
Program Continuity Case	(12.00)	\$ (49,674)
Budget Adjustments:		
Workshop Expenses		\$ 1,500
Travel Reimbursement		1,000
Unbudgeted Funds		1,425
Supplies and Materials		22,327
Total	-	\$ 26,252
Proposed Budget	-	\$ 91,941

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Revenues are generated on a reimbursement basis. Carryover funds will decrease for 2017-18.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	19.10	\$ 1,272,664
Budget Adjustments:		
Director and/or Supervisor	(6.30)	\$ (44,685)
Teaching Assistant	(7.00)	(12,753)
Substitute - Non-teaching		15,253
Bonus Pay (not subject to retirement)		(166)
Social Security		(3,240)
Retirement		(5,363)
Hospitalization		(7,527)
Workers' Compensation		(118)
Dental		(382)
Contracted Services		(26,040)
Unbudgeted Funds		(16,229)
Total	(13.30)	\$ (101,250)
Proposed Budget	5.80	\$ 1,171,414

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

Description The supplemental Pre-K funding supports early learning activities. Flat funding is anticipated and budget adjustments are based on 2017-18 programming.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	18.00	\$ 372,620
Budget Adjustments:		
Bonus Pay (not subject to retirement)		\$ (244)
Social Security		(9)
Retirement		101
Hospitalization		143
Dental		(5)
Contracted Services		(8,000)
Workshop Expenses		2,139
Field Trips		15,000
Unbudgeted Funds		(165,000)
Supplies and Materials		53,965
Total	-	\$ (101,910)
Proposed Budget	18.00	\$ 270,710

Changes to Grants, Donations, and Fees

Parents as Teachers - Smart Start

Area Student Services

Description Parents as Teachers is a Smart Start funded program. In late September 2016, Wake County Smart Start awarded Project Enlightenment an additional \$49,982 to add another staff member to provide Parents As Teachers services for nine months. Budget projections are based on the additional funds for staff and benefits for a full 12-month period.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	93.00	\$ 518,019
Budget Adjustments:		
School-Based Specialist		\$ 23,793
Bonus Pay (not subject to retirement)		(2,635)
Additional Responsibility Stipend		(3,500)
Social Security		1,351
Retirement		4,098
Hospitalization		2,361
Workers' Compensation		52
Dental		95
Travel Reimbursement		4,000
Indirect Cost		454
Total	-	\$ 30,069
Proposed Budget	93.00	\$ 548,088

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	6.60	\$ 168,766
Budget Adjustments:		
Extended Contracts		\$ (440)
Psychologist		(209)
Supplement		(290)
Additional Responsibility Stipend		(3,500)
Social Security		(340)
Retirement		(622)
Hospitalization		95
Workers' Compensation		(13)
Contracted Services		(5,000)
Workshop Expenses		(5,000)
Supplies and Materials		(10,504)
Total	-	\$ (25,823)
Proposed Budget	6.60	\$ 142,943

Changes to Grants, Donations, and Fees

Transition - Smart Start

Area Student Services

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

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	19.00	\$ 114,755
Budget Adjustments:		
Retirement		\$ 62
Hospitalization		34
Indirect Cost		2
Supplies and Materials		(2)
Total	-	\$ 96
Proposed Budget	19.00	\$ 114,851

Changes to Grants, Donations, and Fees

Laura and John Arnold Foundation

Area Chief of Staff and Strategic Planning

Description In the summer of 2015, staff from the Data, Research and Accountability (DRA) Department received a grant through the Laura and John Arnold Foundation's "Low-Cost Randomized Control Trial Competition." The Wake County Public School System (WCPSS) was awarded \$81,512 to support the evaluation of Multi-Tiered System of Supports (MTSS). The evaluation has two components: process evaluation and impact evaluation. Roughly three-quarters of the grant funds supports process evaluation. WCPSS has used these funds to partner with UNC's National Implementation Research Network (NIRN), which provides training, resources, and reporting on two process evaluation instruments: (1) Drivers Best Practices, a building-level implementation tool, and (2) Observation Tool for Instructional Supports and Systems (OTISS), a classroom walkthrough tool to assess classroom-level fidelity. Roughly 73 percent of grant funds will support NIRN's activities over the two-year study period that includes the 2015-16 and 2016-17 school years.

The remaining grant funds will be used for three purposes: (1) 12 percent of grant funds will be used for contracting services that will support DRA's impact evaluation, (2) 7 percent of grant funds will support technical advisory from a university-based researcher with expertise on evaluating large-scale randomized control trials, and (3) 6 percent of grant funds will support the socialization of results through conference participation.

Total grant funds will be used over a three-year period, with 46 percent used during the first study year, 48 percent during the second study year, and 6 percent in a final third year following completion of the two-year study (used mainly for travel and reporting).

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 74,149
Budget Adjustments:		
Contracted Services		\$ (51,175)
Indirect Cost		(1,070)
Total	-	\$ (52,245)
Proposed Budget	-	\$ 21,904

Changes to Grants, Donations, and Fees

Community Schools

Area	Communications
Description	Projection of revenues from fee collections and estimated carryover balances from 2016-17 to 2017-18 determined the Community Schools Self Support budget.
Funding Formula	<p>Current funding formula and historical data analysis indicates increased program participation over prior year. An increase in participation results both in increased revenue and program costs, along with the following:</p> <ul style="list-style-type: none"> • adjustments to benefits to align with salaries; • reduction in contracted services due to hiring permanent staff and decreased need for temporary assistance; • adjustments to program costs including reduction in supplies and materials for non-recurring items; and • increase in carry forward and projected revenue resulting in increases in indirect and overall budget.
Strategic Objective	Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	234.00	\$ 9,664,059
Budget Adjustments:		
Director		\$ (24,837)
Technician		(3,009)
Custodian		13,760
Work Study Student		(2,500)
Bonus Pay (not subject to retirement)		(4,851)
Additional Responsibility Stipend		17,000
Overtime Pay		25,180
Social Security		1,676
Retirement		7,727
Hospital		(3,855)
Workers' Compensation		59
Dental		(512)
Contracted Services		208,920
Electric Services		23,060
Contracted Repairs and Maintenance - Land and Buildings		(406,074)
Postage		8
Indirect Cost		62,345
Unbudgeted Funds		399,778
Supplies and Materials		2,700
Computer Software and Supplies		4,560
Total	-	\$ 321,135
Proposed Budget	234.00	\$ 9,985,194

Changes to Grants, Donations, and Fees

Child Nutrition Services

Area Child Nutrition

Description

The 2017-18 budget is based on historical revenue and expenditure patterns. Participation in the school meals program for 2016-17 has declined over last year's revenue. Supplemental sales have also declined due to Smart Snacks restrictions. Both declines correlate with the change in the federal regulations for food served/sold in schools. Projections for 2017-18 reflect an overall increase in revenue of \$740,994. To comply with federal regulations for full pay meals pricing (Section 205 of the Healthy Hunger Free Kids Act 2010), board approval will be sought to increase all lunch prices by 10 cents. Revenue projections for 2017-18 include this contribution which is projected to be \$350,000. This request also includes a consulting dietitian for special diets to write and validate procedures and assist management with menu replacements (with a projected cost of \$26,000). In addition, this case includes the removal of the one-time state-legislated half percent bonus pay in 2016-17 for non-certified staff and adjustments to align the budget with CNS reporting and benefits. The adjustment for the calendar change and new schools opening in 2017-18 is on the New Schools and School Changes case.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	9,366.40	\$ 120,000	\$ 17,852,800	\$ 35,375,631	\$ 53,348,431
New Schools and School Changes Case	148.00	\$ -	\$ 449,657	\$ -	\$ 449,657
Budget Adjustments:					
Bonus Pay		\$	\$ (87,510)	\$	\$ (87,510)
Longevity			(277)		(277)
Bonus Leave Payoff			(2,032)		(2,032)
Short-Term Disability			(7,765)		(7,765)
Social Security			5,425		5,425
Retirement			34,310		34,310
Hospitalization			68,564		68,564
Workers' Compensation			(163)		(163)
Dental			(287)		(287)
Contracted Services			26,000		26,000
Printing and Binding			2,800		2,800
Mobile Communication			7,200		7,200
Indirect Cost			49,714		49,714
Supplies and Materials			5,000		5,000
Food Purchases		1,438	(153,136)	386,698	235,000
Food Processing Supplies			15,719		15,719
Computer Equipment			70,000		70,000
Purchase of Furniture and Equipment			(130,361)		(130,361)
Total	-	\$ 1,438	\$ (96,799)	\$ 386,698	\$ 291,337
Proposed Budget	9,514.40	\$ 121,438	\$ 18,205,658	\$ 35,762,329	\$ 54,089,425

Changes to Grants, Donations, and Fees

Teacher of the Year

Area Human Resources

Description Donations for the annual Teacher of the Year process including the recognition event are recorded as received. Any unspent balances from the 2016-17 school year will be carried over and recorded in the first quarter of the 2017-18 school year. Donations for the 2017-18 school year will be recorded when received.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 61,982
Budget Adjustments:		
Food Purchases		\$ (1,174)
Total	-	\$ (1,174)
Proposed Budget	-	\$ 60,808

Changes to Grants, Donations, and Fees

Principal of the Year

Area Human Resources

Description Donations for the annual Principal of the Year process including the recognition event are recorded as received. Any unspent balances from the 2016-17 school year will be carried over and recorded in the first quarter of the 2017-18 school year. Donations for the 2017-18 school year will be recorded when received.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 31,018
Budget Adjustments:		
Contracted Services		\$ 1
Food Purchases		(2,078)
Total	-	\$ (2,077)
Proposed Budget	-	\$ 28,941

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
State Sources		
<u>After-School Quality Improvement Grant Program</u>		
In accordance with the After-School Quality Improvement Grant Partnership Agreement between the Wake County Public School System (WCPSS) and Communities In Schools of Wake County (CIS Wake), WCPSS has agreed to serve as the fiscal agent for the CIS Wake Non-LEA (Local Education Agency) After-School Quality Improvement Grant, overseeing fiscal compliance and funding for the grant. CIS Wake's SMART Academy will provide expanded learning programs to serve students as follows: SMART after-school programs (CIS Learning Centers serve students from 40 WCPSS schools); SMART weekend program (held at Chavis and Capitol Park Learning Centers); and SMART summer (eight weeks of full-day academic enrichment including field trips). All funds will be dispersed in 2016-17.		\$ (178,395)
	-	<u><u>\$ (178,395)</u></u>
Local Sources		
<u>4C Fund</u>		
The 4C Fund is a grant program created just for WCPSS teachers in support of the district's strategic plan. Established in part through a donation made to the school system, individuals or teams of teachers may receive funding to support projects which infuse the 4Cs (collaboration, creativity, communication, and critical thinking) into classroom learning and teaching.		\$ (22,617)
<u>Athens Library</u>		
This is carryover funds for reimbursement by the Wake County Public Library. Funds are expected to be expended by June 30, 2017.		\$ (3,599)
<u>Beehive Collective</u>		
This \$25,000 grant, awarded by Beehive Collective, is used to support teachers by giving them the tools needed to work to improve students' reading abilities to grade level and above. Funds are also used to provide professional development. Funds are expected to be expended by June 30, 2017.		\$ (19,499)
<u>Biogen Idec Community Lab Teacher Support</u>		
These grant funds are in place to support teachers who take their students to the Biogen Community Lab for a field experience. The Community Lab is connected with the Standard Course of Study for middle and high school teachers, as it provides a relevant experience at one of the Research Triangle Park business partners. The funds pay necessary substitute costs for teachers taking their students to the lab.		\$ (826)
<u>Burroughs Wellcome Fund</u>		
This grant awarded funds for three years beginning in 2013-14 for an after-school program for York Elementary, a summer program for Hilburn Academy, and Science Olympiad teams for all elementary and middle schools in WCPSS STEM School Network. All funds are expected to be expended by June 30, 2017.		\$ (43,476)
<u>CIU Confucius Classroom</u>		
Originally, the participating schools were awarded grant funds to support the growth of their respective schools Chinese Language and Culture Learning. The supplies are provided via Hanban (through Collegeboard) to ensure the school can devote the necessary resources to grow a Chinese program. The Magnet/Curriculum Enhancement Department, in conjunction with the Finance and Human Resources departments, have decided to explore Chinese Language expansion through a different organization; therefore, it is assumed that grant funds will end this year.		\$ (116,476)

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
<p><u>Confucius Institute</u> NC State University Confucius Institute awarded funds to develop and support the Confucius Classroom at Enloe High School. Funds will be expended by June 30, 2017.</p>		\$ (11,702)
<p><u>Digital Promise Grant</u> This grant awarded a total of \$75,000 for the 2014-15, 2015-16, and 2016-17 school years to provide a technology assistant at Carroll Middle School. The grant ends July 2017, and no additional funds are expected.</p>	(11.00)	\$ (56,366)
<p><u>Donations - General Operations</u> Funds were donations by various organizations to be expended for a specific use in the year donated. Funds will be expended by June 30, 2017.</p>		\$ (46,582)
<p><u>Duke/Project Bright IDEA 3</u> This initiative is a result of an audit conducted of the Academically/Intellectually Gifted (AIG) Department in which a major finding was the disproportionality of minority students to majority students in AIG services. Nurturing for a Bright Tomorrow is a federally funded, model-nurturing program for students in primary grades (K-2) designed to teach Thinking Skills, Habits of Mind, and Learning Styles/Task Rotations to all students. This program is designed to specifically foster gifted potential in underrepresented populations. The 2016-17 school year was the third year of a three-year randomized control trial (16 control schools, 16 treatment schools) to increase the identification of underrepresented populations for AIG services. The grant ends September 2017; however, no carryover funds are expected.</p>		\$ (75,695)
<p><u>Garner Education Foundation</u> The Garner Education Foundation awarded \$10,000 to Garner High School to use for the Trojan Transition Academy that took place in summer 2016. The Trojan Transition Summer Program has been established to equip students, who are at risk of not making a successful transition into high school, by affording them an entry point prior to their peers where they can receive academic and social support skills on a more individualized level.</p>		\$ (10,000)
<p><u>GradNation Community Summit</u> This grant was awarded by America's Promise Alliance for the purpose of hosting a summit to convene community stakeholders to develop an action to increase students and families access to college and career readiness resources. The grant ended June 30, 2016, and carryover funds have been expended.</p>		\$ (320)
<p><u>Helping Hands</u> Funds came from a non-renewable grant source (Cargill Foundation), a one-time \$500 donation from the Sertoma Club, and a \$50 donation from an individual, and they are to be used for projects that exceed the regular Helping Hands budget. The carryover funds will be expended by June 30, 2017.</p>		\$ (10,184)
<p><u>John Rex Endowment</u> The John Rex Triple P - Positive Parenting Program contract with an extension is ending June 30, 2017. At this time, there are no assurances for future funding in this program, but the Wake County Public School System (WCPSS) was invited to apply for expansion funding by December 13, 2016. Notification will be forthcoming.</p>	(42.00)	\$ (525,996)
<p><u>John Rex Endowment - Social Emotional Foundations for Early Learning (SEFEL)</u> In 2016-17, this grant is supporting two coaches for social-emotional foundations for early learning in 30 schools. The coaches provide support to preschool teachers to reach fidelity in implementing the framework of the program. The grant funding will end June 30, 2017.</p>	(24.00)	\$ (223,504)
<p><u>Michigan State Award</u> Michigan State awarded \$5,000 to WCPSS to facilitate any consulting activities related to MSU research or the dissemination of project results to leaders in the school system or state. All funds are expected to be expended by June 30, 2017.</p>		\$ (5,000)

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
<p><u>National Board for Professional Teaching Standards</u> In 2015-16, the Human Resources Department received a one-time reimbursement from the National Board for Professional Teaching Standards to support and retain beginning teachers.</p>		\$ (30)
<p><u>NC Large District Superintendents' Consortium (NCLDSC)</u> The Wake County Public School System (WCPSS) agreed to serve as fiscal agent for NCLDSC through November 30, 2016.</p>		\$ (70,000)
<p><u>Project Lead the Way</u> This grant is for implementing the middle school Gateway to Engineering curriculum within Daniels, East Wake, Fuquay Varina, and Martin middle schools. The district was awarded \$20,521 in 2015-16 and 2016-17 to be used to purchase instructional supplies. The grant will end June 30, 2017.</p>		\$ (20,521)
<p><u>Proto Labs Grant</u> This grant from the Proto Labs Foundation of the Minneapolis Foundation was awarded to two WCPSS high schools for projects entitled "The Future is Virtual: Meeting the Grand Challenge of Enhancing Virtual Reality" and "Design Thinking Lab at Knightdale High School of Collaborative Design". This one-time payment is expected to be expended by June 30, 2017.</p>		\$ (48,262)
<p><u>Spotlight on Students</u> Spotlight on Students is a quarterly recognition success by the board of education of students in WCPSS who have overcome obstacles to achieve success. The plaques awarded to students were funded by a grant from Pierce Group Benefits. There is no projected carryover.</p>		\$ (2,673)
<p><u>State Farm Celebrate My Drive</u> The Celebrate My Drive grant was awarded to Wakefield High School to support the teen driver safety program and the Just Think First (JTF) program. The intent of the JTF initiative is to provide powerful messages to teens through programs and assemblies, videos and documentaries, displays, public service announcements, club activities, community events, and more regarding personal responsibility and the importance of choice. Funds are expected to be expended by the end of the 2016-17 school year.</p>		\$ (36,674)
<p><u>Titmus Foundation</u> The Titmus Foundation donated funds to Heritage Middle School for the purchase of an LCD projector, an iPad cart, and iPads. Funds will be expended by June 30, 2017.</p>		\$ (18,753)
<p><u>United Way Changing Generations/Pathways to Progress</u> WAKE Up and Read received the Changing Generations: Pathways to Progress for Families and Children grant through the United Way of the Greater Triangle for two years which ends June 2017. At this time, there is not another grant available.</p>	(8.20)	\$ (82,933)
<p><u>United Way Social Innovation Challenge</u> This grant funds the Growing Youth Food Security Leaders Clubs at four middle schools. The goal is to put youth at the center of developing solutions to childhood hunger through service learning clubs in low-wealth communities. Funds will be expended by June 30, 2017.</p>		\$ (50,000)
<p><u>Verizon Project Lead the Way</u> Carroll Magnet Middle received \$20,000 to offset costs associated with the implementation of the Project Lead the Way Gateway Introduction to Computer Science (ICS) units.</p>		\$ (17,000)
<p><u>Wake Up and Read</u> The Wake County Smart Start grant for WAKE Up and Read School Readiness ends June 30, 2017. The focus of the grant is to improve access and efficient use of literacy opportunities for young children in Wake County.</p>	(3.80)	\$ (30,423)
	<u>(89.00)</u>	<u>\$ (1,549,111)</u>

Grants, Donations, and Fees Ending

Case Name and Description	MOE	Amount
Federal Sources		
<u>ESEA Title I - School Improvement</u>		
Longview was identified by the state as a priority school and, as such, was eligible for Elementary and Secondary Education Act (ESEA) Title I - School Improvement funds as long as it was also Title I eligible. Although Longview is no longer Title I funded, it could access the carryover funds from fiscal year 2015-16 but will not receive these funds in 2017-18.	(2.00)	\$ (79,183)
<u>NC Arts Council Grant (Federal)</u>		
This grant supports the Artist in Residence program at Bugg Elementary. The carryover funds are expected to be expended by June 30, 2017.	\$	(1,526)
<u>NC New Schools - NC STEP - Federal Transition to Teaching</u>		
The NC New Schools organization granted funds to support innovative secondary schools in Wake County and across North Carolina. Funds are expected to be expended by the end of the 2016-17 school year.	\$	(619)
<u>NC Quest</u>		
This grant was a one-year grant in 2015-16 to support a cohort of high school math teachers taking graduate courses at NC State. The grant paid for tuition, books, and software for 18 students. The grant was awarded a second continuation year in 2016-17 to support 15 students. The grant ends on June 30, 2017, and all funds are anticipated to be spent.	\$	(70,400)
<u>Teacher Incentive Fund (TIF)</u>		
The TIF grant was used for five years to support the implementation of TAP (The System for Teacher and Student Advancement) at Wilburn Elementary School. The 2015-16 school year's funding came through approval of a no-cost extension. These funds provided one master teacher position, pay differentials for six mentor teachers, and funds for professional learning. The TIF no-cost extension ended on September 30, 2016.	\$	(12,182)
	(2.00)	\$ (163,910)

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, where voters authorize the state or county to borrow money, pays these costs. County revenues pay the bonds over a number of years.

Estimate of 2017-18 Budget:

CIP 2006 Carryover	\$	4,000,000
CIP 2013 Carryover	\$	303,000,000
CIP 2016 Carryover	\$	120,000,000
CIP 2016 New Funding	\$	127,200,000
		\$ 554,200,000

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget:		
CIP 2013		\$ 553,208,512
CIP 2006		12,059,813
Vernon Malone College and Career Academy		510,304
Total	-	\$ 565,778,629
Budget Adjustments:		
Capital Building Program Expenses		\$ (11,578,629)
Total	-	\$ (11,578,629)
Proposed Budget	-	\$ 554,200,000

Notes

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