

Superintendent's Proposed Budget



BUDGET FOR FISCAL YEAR **JULY 1, 2015** THROUGH **JUNE 30, 2016**



WAKE COUNTY
PUBLIC SCHOOL SYSTEM

Cary, North Carolina

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INTRODUCTION

Message from the Superintendent



SUPERINTENDENT'S OFFICE
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April 7, 2015

Wake County Board of Education:

This is my second opportunity as your superintendent to present a proposed budget. It is also the second time I will propose some of the very same ideas. This is not due to a lack of progress on our part. We have worked together to accomplish much in my first full year, including the approval of a new strategic plan. Our community spent thousands of hours shaping that document. I believe I owe it to them, and to our students, to propose a budget that supports their vision.

The fiscal landscape has changed little this past year. We still operate with fewer dollars per student than we did in 2008. State funding continues to lag and our teachers are still paid far below their value. This does not reflect the world-class school system our community has defined. This budget proposal begins to catalog those needs.

As we consider what it will take to realize our vision, we should also celebrate our accomplishments:

- More than 90 percent of our teachers met or exceeded academic growth standards set by the state in 2013-2014;
- SAT results increased five points over the previous year, surpassing the state average by 94 points and the national average by 80 points;
- The graduation rate of 82.9 percent reached its highest level ever;
- The increase in graduation rates for minority students exceeded that of the district, including a gain of 5.1 percentage points for African Americans.
- The percentage of students considered college-ready on the ACT exam exceeded state and national averages;
- The school district continues to lead the nation in teachers who are Nationally Board Certified;
- 99 percent of our teachers met the federal definition of highly qualified;
- The class of 2014 earned more than \$101 million in scholarships;
- 24 magnet schools were named among the best in the nation, including the top school in the country at A.B. Combs Elementary.

But the economic recovery that followed the Great Recession in much of the private sector is barely reflected in the current funding levels of the Wake County Public School System. Our core mission in the classroom has been affected with larger classes and fewer supplies. Outside the classroom, low wages have affected a wide range of positions from bus drivers to clerical workers.

Per Pupil Changes In Funding						
	Enrollment	State	County Appropriation	Other local	Federal	Total
2014-2015	155,184	\$5,266	\$2,085	\$673	\$832	\$8,856
2008-2009	137,706	\$5,475	\$2,178	\$617	\$822	\$9,092
% Change	+12.7%	-3.8%	-4.2%	+9.1%	+1%	-2.6%

This data reveal the local funding comparison between 2008-2009 and 2014-2015. Local county appropriation dropped 4.2 percent from \$2,178 per pupil in 2008-2009 to \$2,085 in 2014-2015. This decline in local dollars occurred at the same time we experienced enrollment growth of 12.7 percent, adding 17,478 students.

Our needs are now significant if the Wake County Public School System intends to regain its role as an undisputed leader in North Carolina and the nation. My immediate request is for a local appropriation increase of \$48,346,830 for the 2015-2016 school year. While I recognize the county faces many competing needs, I make this request without apology. It represents the backlog created by seven years of growth and a decrease in per pupil funding.

Message from the Superintendent

A cursory review will reveal almost half of this request would be spent on teacher salaries and those who support the classroom. I want to be clear on this point. I see this as only part of a multi-year goal. We must begin to take these steps if we intend to retain the high-quality classroom teachers we have and recruit the ones we need.

But our salary challenges are no longer confined to the classroom. When our bus drivers are asked to spend 32 percent of their gross pay to cover family health insurance premiums, should we be surprised when they look for work elsewhere?

Beyond competitive salaries, this budget proposal also addresses needs in other key areas identified by the school board and the community. They include:

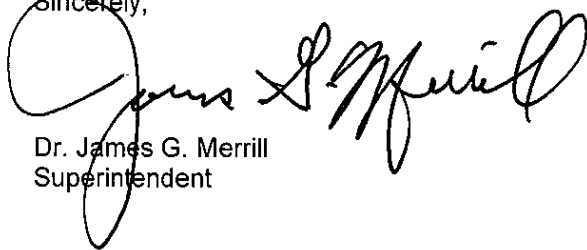
- Spending \$2.1 million to keep up with the costs of growth of new teachers and assistants required to meet special education compliance requirements;
- Investing in professional development throughout the school system;
- An innovative school redesign at Knightdale High School spurred by community demands for improved academics;
- Support for an Elementary Support Model intended to accelerate learning in 12 schools identified through an intense data-driven review;
- Increased use of Instructional Technology Facilitators to support staff efforts to better integrate technology into daily classroom lessons;
- Continued magnet school expansion emphasizing global studies and language immersion programs;
- Expansion of Pre-K programs for low-income children;
- The first year of phasing in additional extra-duty pay to academic and athletic coaches, many of whom are still using a pay scale approved in 1987.

In my first proposed budget message one year ago, I also provided longer-term, five-year targets that I include here in closing.

- By 2020, the Wake County Public School System will have the highest local investment for students in North Carolina. Based on local funding of some of the current highest large district public school budgets in North Carolina, that may approximate an additional \$400 per child; and
- By 2020, the Wake County Public School System will pay its teachers at the national average of teacher salaries. The current Wake County average teacher salary is \$49,597 while the latest national average teacher salary is more than \$56,000. This goal calls for an additional \$80 million. (Note that an increase in local per pupil funding would be addressing this goal at the same time.)

Through public forums and elections, I believe the citizens of Wake County have made their desire clear when it comes to providing the necessary resources to sustain an excellent school system. In doing so, they have also defined a requirement of attractive communities. We look forward to playing our role.

Sincerely,



Dr. James G. Merrill
Superintendent

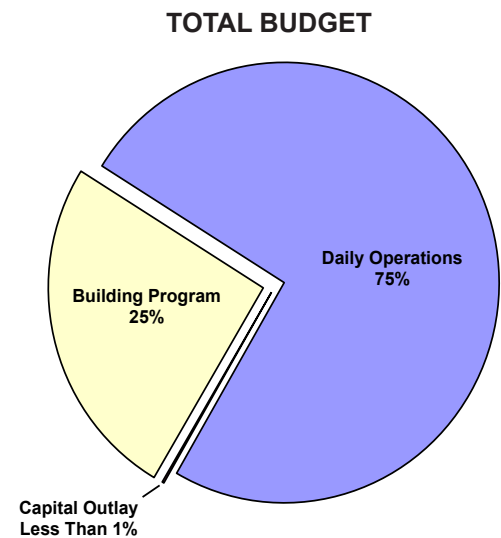
Budget at a Glance

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

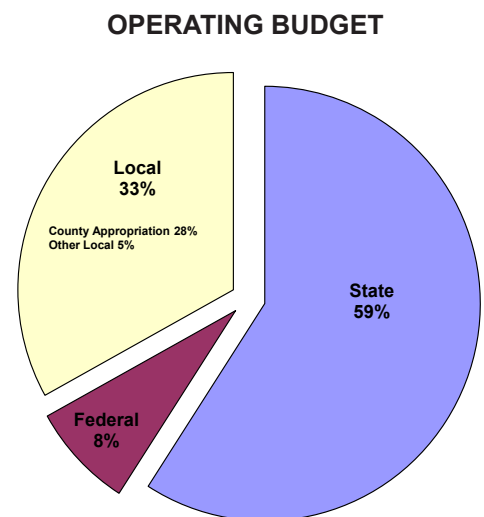
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating budget includes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

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

TOTAL BUDGET FOR 2015-16		
DAILY OPERATIONS	\$ 1,397,836,237	75%
+ Capital Outlay (mobile units, furniture, and vehicles)	\$ 1,552,327	0%
EQUALS OPERATING BUDGET	\$ 1,399,388,564	75%
+ Building Program (provided by taxpayer bonds)	\$ 476,600,000	25%
EQUALS TOTAL BUDGET	\$ 1,875,988,564	100%



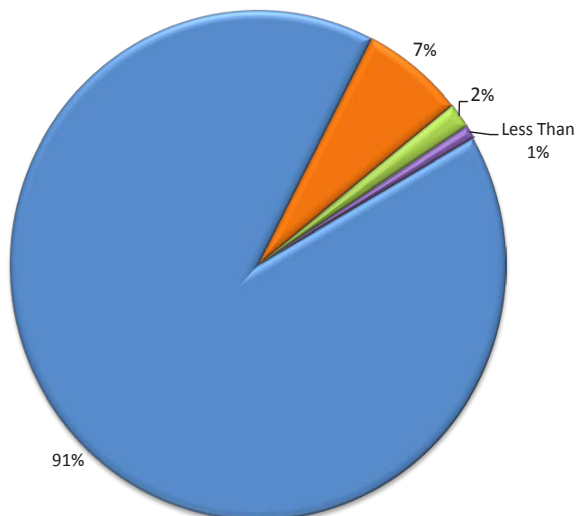
OPERATING BUDGET FOR 2015-16				
	Operating Budget		Per Pupil Budget	
State	\$ 827,042,982	59%	\$ 5,229	
County Appropriation	\$ 389,773,230	28%	\$ 2,324	
Enterprise Funds	\$ 39,018,089	3%	\$ 247	
Fund Balance Appropriation	\$ 20,000,000	1%	\$ 126	
Other Local	\$ 9,243,180	1%	\$ 58	
Local - Current Expense Non-restricted	\$ 4,716,913	0%	\$ 28	
Local	\$ 462,751,412	33%	\$ 2,783	
Federal	\$ 109,594,170	8%	\$ 693	
TOTAL	\$ 1,399,388,564	100%	\$ 8,705	







Budget at a Glance

Where do funds come from?		Where are funds spent?	
State Sources 59%		\$827.0 m	
State Public School Fund		The state budget pays for:	
• Position Allotments	\$536.4 m	Salaries and Benefits	\$785.1 m
• Categorical Allotments	\$191.2 m	Purchased Services	\$21.5 m
• Dollar Allotments	\$89.0 m	Supplies and Materials	\$16.7 m
• Unallotted Categories (State covers actual expenditures but does not allot a specific dollar amount for the following categories: longevity, annual leave, disability, and educational leave)	\$10.3 m	Textbooks	\$3.6 m
Child Nutrition - Breakfast Reimbursement	\$0.1 m	Capital Outlay	\$0.1 m
Local Sources 33%		\$462.8 m	
Noncategorical (Most flexible sources)		The local budget pays for:	
• County Appropriation	\$389.8 m	Salaries and Benefits	\$326.8 m
• Fund Balance Appropriation	\$20.0 m	Purchased Services	\$51.2 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$3.5 m	Supplies and Materials	\$34.2 m
• Fines and Forfeitures	\$2.8 m	Utilities	\$30.0 m
• E-Rate	\$2.3 m	Transfer to Charter Schools	\$19.0 m
• Tuition and Parking Fees	\$1.1 m	Capital Outlay (mobile units, vehicles, and equipment)	\$1.6 m
• Investment Fund Interest	\$0.6 m	Local salary supplement for all teachers & school-based administrators is included in salaries and benefits.	
• Disposition of Fixed Assets	\$0.2 m		
• Cellular Lease	\$0.2 m		
• Rebates	\$0.1 m		
Unused funds roll to fund balance. County appropriation is received 1/12 each month.			
Enterprise Funds (supported by outside fees)			
• Child Nutrition	\$19.7 m		
• Tuition Programs (Before/After School; Summer Camp; Preschool)	\$10.8 m		
• Community Schools	\$8.6 m		
Local Grants/Local Contracts/Donations	\$3.1 m		
Federal Sources 8%		\$109.6 m	
The federal budget pays for:			
Federal Grants routed through NCDPI	\$66.9 m	Salaries and Benefits	\$63.9 m
Commodities (turkey, beef, cheese)	\$32.7 m	Supplies and Materials	\$27.2 m
Direct Federal Grants	\$5.6 m	Purchased Services	\$17.6 m
Medicaid	\$4.0 m	Capital Outlay	\$0.9 m
ROTC	\$0.4 m		

The vast majority of the school system's funding, over 91 percent, goes directly to the schools. Operations Support, which includes Finance, Human Resources, Technology, Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 7 percent. The remaining 2 percent is made up by Academic Advancement, which includes Academics, Special Education, and Student Services, and the other central services divisions.



	Schools \$1,272.3 m - 91%
	Operations Support \$93.3 m - 7%
	Academic Advancement \$22.3 m - 2%
	Board of Education, Superintendent's Office, Chief of Staff and Strategic Planning, and Communications \$11.5 m - Less Than 1%

Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.4 billion. It is a large budget, but when put into context that the system has over 10,000 teachers, teaching over 158,000 students in 171 different schools, it is not.

Public education is a human-resource-intensive business with 84 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 9 percent is spent on purchased and contracted services, 6 percent on supplies and materials, and 1 percent on transfers to charter schools.

Operating Budget		
Salaries and Benefits	\$ 1,175,814,693	84%
Purchased Services	120,304,932	9%
Supplies and Materials	81,694,679	6%
Capital Outlay	2,636,497	0%
Transfers to Charter Schools	18,937,763	1%
Total	\$ 1,399,388,564	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. Senate Bill 744, Section 6.4(b) legislated in the state's final 2014-15 budget, repeals the previous definition of Continuation Budget and replaced it with a new definition. Student growth will no longer be 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. Other changes that occurred in 2014-15 affecting the proposed budget include funding for teaching assistants becoming non-recurring and Driver Education funding being eliminated.

State Budget 59% of the Operating Budget		
Salaries and Benefits	\$ 785,070,574	95%
Purchased Services	21,500,494	3%
Supplies and Materials	20,326,565	2%
Capital Outlay	145,349	0%
Total	\$ 827,042,982	100%

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

Budget managers transfer resources between allotment categories in accordance with General Statute 115C-105.25. NCDPI approves these funds on a year-by-year basis. Transfers for 2015-16 will occur after July 1, 2015. At the time this document was prepared, there were conversions in 2014-15 between the following categories:

Transfers To	
Dollars for Certified Personnel	\$ 5,963,391
Classroom Materials, Supplies, Equipment	2,989,476
CTE - Program Support	727,780
Non-Instructional Support Personnel	272,069
Total:	\$ 9,952,716

Transfers From	
Teaching Assistants	\$ 4,453,060
CTE - Months of Employment	2,181,510
Textbooks	2,779,595
Disadvantaged Students Supplemental Funding	290,573
Instructional Support Personnel - Certified	247,978
Total:	\$ 9,952,716

Budget at a Glance

LOCAL FUNDING

Local sources support 33 percent of the overall operating budget. The primary local source of funds is county appropriation. Others include grants, donations, fines and forfeitures, interest earned, sales revenue, tuition and parking fees, and fund balance appropriation.

Local Revenue	
County Appropriation	\$ 389,773,230
Tuition and Fees	20,512,663
Child Nutrition Sales Revenue	19,665,426
Local Sources - Unrestricted	5,925,406
Local Sources - Restricted	6,874,687
Special Revenue Services	20,000,000
Total	\$ 462,751,412

Local Budget 33% of the Operating Budget		
Salaries and Benefits	\$ 326,822,788	71%
Purchased Services	81,168,593	18%
Supplies and Materials	34,211,120	7%
Capital Outlay	1,611,148	0%
Transfers to Charter Schools	18,937,763	4%
Total	\$ 462,751,412	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 \$389.8 million for 2015-16, which is an increase of \$48.3 million.

	2014-15	Proposed 2015-16	Difference	Percent Increase
County Appropriation				
Current Expense	\$ 339,271,187	\$ 387,647,848	\$ 48,376,661	
Capital Outlay	\$ 1,287,747	\$ 1,247,327	\$ (40,420)	
Crossroads Lease	\$ 867,466	\$ 878,055	\$ 10,589	
	\$ 341,426,400	\$ 389,773,230	\$ 48,346,830	14%
Student Membership				
WCPSS	155,184	158,175	2,991	2%
Charter Schools	8,594	9,546	952	11%
	163,778	167,721	3,943	2%
Allocation Per Student	\$ 2,085	\$ 2,324	\$ 239	11%

FEDERAL FUNDING

Federal sources support 8 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 2014-15, 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)	\$ 66,890,501
Restricted Grants (Received Directly)	9,599,568
USDA Grants	32,654,101
ROTC	450,000
Total	\$ 109,594,170

Federal Budget 8% of the Operating Budget		
Salaries and Benefits	\$ 63,921,331	58%
Purchased Services	17,635,845	16%
Supplies and Materials	27,156,994	25%
Capital Outlay	880,000	1%
Total	\$ 109,594,170	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. Participation in the process of budget development includes input from schools, central services departments, the public, and other stakeholders.

The Superintendent's Leadership Team develops the proposed budget and delivers it 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 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.

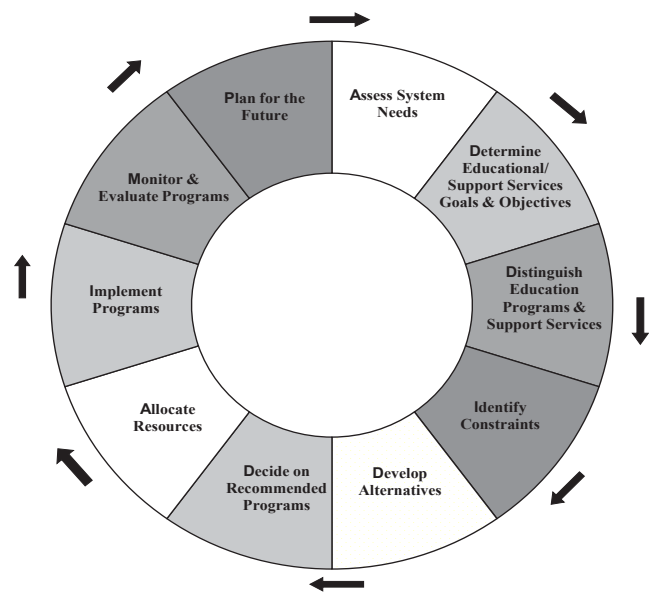
Business cases are organized into the following categories:

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Program Elimination
- New Program
- Changes to Grants
- Grants, Donations, and Allotments Ending
- Capital Building Program

Within each category, the cases are grouped together by area.

The Superintendent's Leadership Team reviews each budget request and develops a balanced budget by applying funding sources to accomplish the strategic plan of the school system while maximizing use of taxpayer dollars.

THE BUDGET CYCLE



BUDGET ACTIVITIES IN 2014-15

October	Present initial timeline for development of the Superintendent's Proposed Budget to the Leadership Team. Present refinements to the process for the coming year and set expectations regarding the development of cases.
November 21	Each division submits business cases for the 2015-16 budget.
December	Budget staff prepare an unbalanced budget for the superintendent's review.
January	Superintendent's team work sessions to balance the budget.
April 7	Deliver the Superintendent's Proposed Budget to the board of education.
April 21	Public hearing and board of education work session on the Superintendent's Proposed Budget.
May 5	Board of education budget work session and approval of the Board of Education's Proposed Budget.
May 15	Deliver the Board of Education's Proposed Budget to the county commissioners.

Budget Development

BOARD OF EDUCATION'S FOCUS AREAS FOR THE 2015-16 OPERATING BUDGET

In January, the superintendent requested each board member provide input into focus areas for the development of the 2015-16 budget. At the January 20th board of education work session, the superintendent provided a summary of the focus areas submitted by each board member, and there was time for discussion. Each board member submitted their top three areas of concern from the full list. Using this data, the board members worked through several hypothetical exercises with the focus areas at their retreat on February 14. The focus areas identified by the board are:

Academics

- Expansion of Pre-K programs for low-income children.
- Funding to investigate, plan, and implement innovative designs within existing schools, new types of magnets, and possibly Wake County Public School System charters (Knightdale and East Wake High are examples).
- Begin progress for second language instruction of all students starting in the elementary grades such that by high school graduation every student is conversant in a second language.
- Consider new strategies to prepare Limited English Proficiency (LEP) children for success (e.g., centralized immersion school, English as a Second Language (ESL) professional development for regular classroom teachers resulting in dual certification etc.).

Differentiated Resourcing

- Small class sizes for every school with more than 50 percent of low-income students.
- Funding for high-needs schools (Elementary Support Model):
 - This would include additional salary for principals at high-needs schools similar to the additional salary received by principals at magnet schools;
 - Staff a “full complement” of support persons – nurse, social worker, psychologist, etc.;
 - Assure funding to sustain staffing levels for three years; and
 - Funds to support staff and lead brainstorming with other county agencies and social service organizations to devise a holistic support system for families of children in the Elementary Support Model schools.

Professional Development

- Target additional funds for professional development.

Student Services

- Personnel and programming for real Alternative Learning Centers (ALCs) in middle and high schools (minimum of a science/math and humanities/language teacher specialist and one behavioral specialist teacher for each ALC, that is further supported by appropriate social work and counselor services at the school).

Technology/Supplies

- An aggressive approach to hardware refresh – particularly at schools that haven't benefited from generous PTA groups to help with individual school refresh initiatives.

Transportation

- Provide enough customer service personnel to answer the phones at Transportation and reduce parent inquiries/complaints to a single call per event. Include an outbound tech to advise riders of severely delayed routes or missing drivers.
- Install cameras on buses serving routes with history of discipline issues/referrals.
- Transportation necessary for foster children who change placement during the year to maintain a stable school assignment.

Reinstate Reductions from Prior Years

- Reinstate teaching assistants to 10 months.
- Restore months of employment for assistant principals.

Budget Development

POTENTIAL RISKS

There are some areas of uncertainty that exist regarding the 2015-16 budget that could impact costs. The largest is the potential impact of any legislated decisions by the General Assembly during the 2015 session. Once the state approves a budget for 2015-16, 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. Approximately 20 to 30 employees will be 'newly eligible' for health care insurance as of January 2015 and will be offered the new High Deductible Health Plan with benefits equivalent to the 'Bronze Plan' on the Federal Healthcare Marketplace. The State Health Plan cost allocation for employers is currently set at \$117.62 per month per employee electing coverage. The current budget is \$21,250. Costs could be as high as \$42,500.

Changes to the State's Continuation Budget

Senate Bill 744, Section 6.4(b) legislated in the state's final 2014-15 budget, repeals the previous definition of Continuation Budget and replaced it with a new definition. Student growth will no longer be 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. The Wake County Public School System (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.

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 25 percent increase in charter school students in 2014-15. The amount of increase in 2015-16 will depend on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. The proposed budget includes an increase of \$1.3 million for 2015-16. The actual increase could become as high as \$4.8 million.

Driver Education

The North Carolina Department of Public Instruction has eliminated funding for the Driver Education program. There could be potential costs if the district is required to offer the program. Legislation currently requires school districts to provide the program.

Incentive Bonus for Difficult to Fill Positions

The 2014-15 budget includes a non-recurring \$898,000 for an incentive bonus for difficult to fill positions. There may be a recurring need for the bonuses in 2015-16.

Lapsed Salaries

The budget includes 3,540 Months of Employment (MOE), or approximately 354 positions or \$13.6 million, to be paid by lapsed salaries. This equates to 1.7 percent of all months. The typical vacancy rate has been 3.4 percent.

Retirement and Hospitalization Rates

The General Assembly may approve changes to employer matching retirement and hospitalization rates. Any changes in rates will impact budget costs.

Teaching Assistants

The 2014-15 state budget for teaching assistants included \$24.8 million in non-recurring funds that may not be in the continuation budget for 2015-16. WCPSS's portion of this is approximately \$2.7 million. If the state does not continue this funding, then the impact is 892.8 MOE or \$2.7 million.

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.

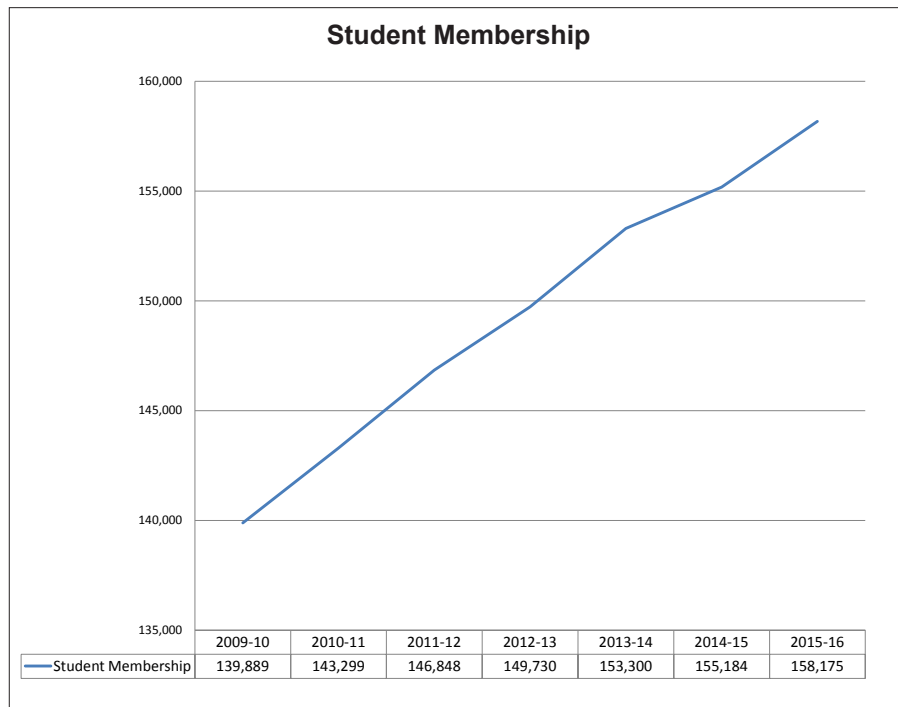
Membership Data

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 2015-16 is 158,175; including 74,556 elementary school students, 36,186 middle school students, and 47,433 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	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Projected
K - 5	69,323	70,808	71,454	72,883	72,742	74,556
6 - 8	32,733	33,820	34,739	35,713	36,319	36,186
9 - 12	41,243	42,220	43,537	44,704	46,123	47,433
Total	143,299	146,848	149,730	153,300	155,184	158,175

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2010-11	18,810	11,883
2011-12*	19,585	11,578
2012-13	19,947	11,547
2013-14	20,287	12,094
2014-15	20,656	12,549

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



2015-16	
Student Membership Projection By Grade	
K	12,310
1	12,662
2	12,473
3	12,535
4	12,377
5	12,199
6	11,711
7	12,343
8	12,132
9	13,960
10	12,435
11	10,962
12	10,076
Total	158,175

School Data

2015-16

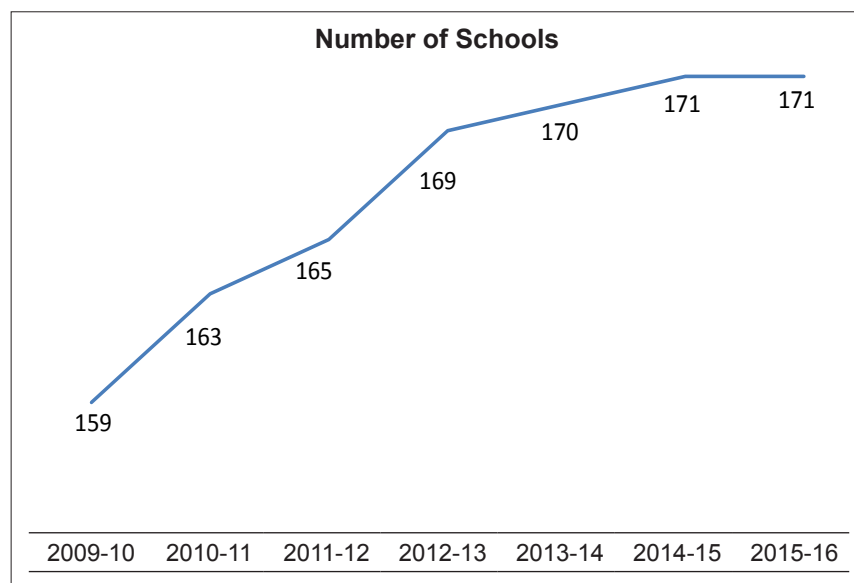
New Schools	
Traditional Calendars	Estimated Student Membership
1. Abbotts Creek Elementary	600
2. Scotts Ridge Elementary	600
3. Apex Friendship High	1,000

East Wake High School Reunification	
Four East Wake schools close and East Wake High School opens	

Calendar Changes	
1. Wakefield Elementary is moving from multi-track YR to traditional calendar.	
2. Alston Ridge Elementary is moving from single-track YR Track 4 to multi-track YR.	
3. Ballentine Elementary is remaining multi-track YR, but is dropping Track 2.	

Number of Schools by Grade	
Elementary	106
Middle	35
High	27
K-8 Academy	1
6-12 Leadership Academy	2
Total	171

Number of Schools by Calendar	2014-15	Inc./ Dec.	2015-16
Traditional			
Elementary	64	3	67
Middle	23		23
High	26	(2)	24
K-8 Academy	1		1
Total	114	1	115
Single Track YR			
Elementary	8	(1)	7
Middle	2		2
Total	10	(1)	9
Multi-Track YR			
Elementary	30		30
Middle	8		8
Total	38	0	38
Modified			
Elementary	2		2
Middle	2		2
High	1		1
Total	5	0	5
Early College Calendar			
High	2		2
Leadership Academies	2		2
Total	4	0	4
Total	171	0	171



Square Footage	
2014-15	22,379,499
Increase	513,263
Total	22,892,762

Acreage	
2014-15	4,415
Increase	171
Total	4,586

Per Pupil Comparison

Wake County Public School System (WCPSS) ranks 107 and 108 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 county appropriations.

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2013-14

School System	Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	153,219	1	\$ 5,027	107	\$ 450	108	\$ 2,097	29	\$ 7,574	99
Charlotte-Mecklenburg	127,206	2	\$ 4,901	112	\$ 586	83	\$ 2,122	26	\$ 7,609	97
Guilford	71,897	3	\$ 5,211	100	\$ 704	57	\$ 2,805	13	\$ 8,719	45
Forsyth	53,316	4	\$ 5,242	95	\$ 711	53	\$ 2,273	21	\$ 8,225	65
Cumberland	51,351	5	\$ 5,040	106	\$ 807	40	\$ 1,698	64	\$ 7,545	102
State Average			\$ 5,385		\$ 643		\$ 1,969		\$ 7,997	
WCPSS Compared to the State Average			\$ (358)		\$ (193)		\$ 128		\$ (423)	

Sources: NCDPI website: <http://www.ncpublicschools.org/fbs/accounting/data/> and Public Schools of North Carolina website: <http://apps.schools.nc.gov/pls/apex/f?p=1:1:0>

Per pupil spending as of 2010-11 is the most recent data available for national comparisons. The national average for per pupil spending in 2010-11 was \$12,752. The average per pupil spending in North Carolina that same year was \$8,875. WCPSS spent \$8,208 per student; 8 percent less than the state average, and 36 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2010-11

School System	City	2010-11 Enrollment	Per Pupil Spending
Montgomery County	Rockville, MD	144,023	\$ 18,658
Philadelphia	Philadelphia, PA	166,233	\$ 17,426
Prince George's	Upper Marlboro, MD	126,671	\$ 15,079
Fairfax	Fairfax, VA	174,479	\$ 13,593
San Diego	San Diego, CA	131,785	\$ 11,186
Dallas	Dallas, TX	157,162	\$ 11,052
Memphis	Memphis, TN	111,834	\$ 10,466
Gwinnett County	Lawrenceville, GA	160,744	\$ 10,346
Charlotte-Mecklenburg	Charlotte, NC	135,954	\$ 10,141
Duval County	Jacksonville, FL	123,997	\$ 9,762
Wake County	Cary, NC	144,173	\$ 8,208

Source: New America Foundation website: <http://febp.newamerica.net/>

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 2015-16.

	Total MOE	State Sources	Local Sources	Federal Sources	Total
2014-15 BUDGET	197,776.85	\$ 817,237,040	\$ 962,265,638	\$ 129,046,798	\$ 1,908,549,476
GROWTH New schools, increase in student membership, square footage, and acreage.	4,337.33	\$ 11,041,738	\$ 11,179,969	\$ 1,298,843	\$ 23,520,550
PROGRAM CONTINUITY Continue providing the same level of service from prior year.	220.00	\$ -	\$ 1,756,732	\$ -	\$ 1,756,732
INFLATION Costs for insurance and leases.	-	\$ -	\$ 206,205	\$ -	\$ 206,205
LEGISLATIVE IMPACT Legislative decisions to increase beginning teacher pay, phase out of state funding, and fluctuations in carryforward balances.	(12.00)	\$ 2,192,650	\$ 4,756,340	\$ -	\$ 6,948,990
PROGRAM ELIMINATION Removal of one-time costs from the previous year and savings due to changes in program.	(1,225.81)	\$ (3,110,088)	\$ (27,917,930)	\$ (4,305,533)	\$ (35,333,551)
NEW PROGRAM Costs to increase the level of service from prior year.	1,006.15	\$ -	\$ 26,714,985	\$ 3,061,110	\$ 29,776,095
CHANGES TO GRANTS Fluctuations in funding and carryover balances.	(139.00)	\$ (223,804)	\$ 144,699	\$ (17,667,103)	\$ (17,746,208)
GRANTS, DONATIONS, AND ALLOTMENTS ENDING Funding cycles ending.	(29.00)	\$ (94,554)	\$ (235,096)	\$ (1,839,945)	\$ (2,169,595)
Operating Budget Changes	4,157.67	\$ 9,805,942	\$ 16,605,904	\$ (19,452,628)	\$ 6,959,218
Capital Building Program Changes to resolutions for the building program and carryforward balances.	-	\$ -	\$ (39,520,130)	\$ -	\$ (39,520,130)
2015-16 Proposed Budget	201,934.52	\$ 827,042,982	\$ 939,351,412	\$ 109,594,170	\$ 1,875,988,564

Deferred Needs

The Deferred Needs list indicates business cases that were considered, but were not included in the Superintendent's Proposed Budget. If additional resources should become available, the superintendent recommends using those resources towards these requests. The superintendent and staff will analyze the impact of all state, local, and federal 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 2015-16. Staff will continue to monitor actual costs and collections compared to budgeted amounts on an ongoing basis to identify savings that could occur during the year that could be applied towards these items.

	Total MOE		Local Sources
ADDITIONAL COUNTY APPROPRIATION NEEDED TO SUPPORT THE SUPERINTENDENT'S PROPOSED BUDGET			
		\$	48,346,830
GROWTH			
Elementary Academics Teachers	239.00	\$	1,190,578
Maintenance and Operations	192.00		1,052,204
Safety Assistants	75.00		236,356
PROGRAM CONTINUITY			
Instructional Support Technician - Software Support	12.00	\$	88,910
NEW PROGRAM			
Adjusting Teachers' Salary to the National Average (Years 2-5)	-	\$	64,000,000
Technology Refresh Operating Dollars for Classrooms	-		8,000,000
Salary Adjustments Due to Market Comparability Study	-		7,500,000
Revise Extra Duty Schedule - (Years 2-5)	-		6,637,015
Instructional Technology Facilitators	500.00		2,599,516
Assistant Principal Formula for Middle Schools	165.00		1,286,704
Refinishing and Resealing of Hardwood Floors	-		306,892
Electronic Cumulative Student Record Application	-		127,500
Data Governance Audit	-		90,000
REPLACEMENTS			
Annual Replacement of Support Vehicles	-	\$	612,000
Activity Buses	-		540,000
Diesel Exhaust Fluid Tanks for Fuel Trucks	-		84,000
Plumbing Jet Truck	-		75,000
Forklift Replacement	-		30,000
Grounds Maintenance - Equipment Replacement	-		12,500
TOTAL DEFERRED NEEDS	1,183.00	\$	94,469,175
COUNTY APPROPRIATION INCREASE NEEDED IF DEFERRED NEEDS WERE ADDED TO THE BUDGET REQUEST			\$ 142,816,005

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
GROWTH					
SCHOOLS					
Charter Schools	63	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000
Classroom Teachers	64	7,835,810	1,183,190	-	9,019,000
Classroom Teaching Assistants	65	199,249	361,721	-	560,970
Instructional Supplies	66	59,486	172,520	-	232,006
New Schools and Calendar Changes	67	2,471,070	2,850,034	-	5,321,104
New Schools - Early Hires, Task Assignment, and Development Dollars	72	82,604	226,946	-	309,550
Textbooks	73	(419,300)	-	-	(419,300)
		\$ 10,228,919	\$ 6,094,411	\$ -	\$ 16,323,330
ACADEMICS					
Academically/Intellectually Gifted Teachers	74	\$ 71,720	\$ 217,367	\$ -	\$ 289,087
Career and Technical Education (CTE) Months of Employment	75	498,402	86,101	-	584,503
CTE Program Support	76	(790,220)	-	-	(790,220)
High School Advance Education Accreditation and Membership Fees	78	-	-	-	-
Elementary School Academics Teachers	79	-	(415,922)	-	(415,922)
Language Assistance Services	80	-	49,572	-	49,572
Library Media Specialists	81	-	34,107	-	34,107
Limited English Proficiency	82	68,883	9,104	-	77,987
Middle School Academics Teachers	83	-	77,985	-	77,985
Title I Coordinating Teacher	84	-	-	65,106	65,106
		\$ (151,215)	\$ 58,314	\$ 65,106	\$ (27,795)
SPECIAL EDUCATION					
Occupational Therapist	85	\$ -	\$ 80,992	\$ -	\$ 80,992
Special Education Teachers and Teaching Assistants	86	997,537	1,141,393	-	2,138,930
Speech-Language Therapists	88	-	153,170	-	153,170
		\$ 997,537	\$ 1,375,555	\$ -	\$ 2,373,092
STUDENT SERVICES					
Alternative Learning Center Teacher	89	\$ -	\$ 25,995	\$ -	\$ 25,995
Elementary and Middle School Intervention Teachers	90	-	93,583	-	93,583
Preschool Special Education Classroom Teachers and Teaching Assistants	91	-	2,092,884	165,760	2,258,644
School Counselors	93	284,085	43,196	-	327,281
School Psychologists	95	109,771	18,769	-	128,540
School Social Worker	96	56,254	11,749	-	68,003
SCORE Full-time Teachers	97	(134,257)	72,822	-	(61,435)
		\$ 315,853	\$ 2,358,998	\$ 165,760	\$ 2,840,611

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
CHILD NUTRITION					
Child Nutrition Services	98	\$ 48,228	\$ (343,155)	\$ 1,067,977	\$ 773,050
		<u>\$ 48,228</u>	<u>\$ (343,155)</u>	<u>\$ 1,067,977</u>	<u>\$ 773,050</u>
TRANSPORTATION					
Exceptional Children's Transportation	99	\$ 366,373	\$ 846,349	\$ -	\$ 1,212,722
Safety Assistants	100	-	637,629	-	637,629
		<u>\$ 366,373</u>	<u>\$ 1,483,978</u>	<u>\$ -</u>	<u>\$ 1,850,351</u>
HUMAN RESOURCES					
Mentor Pay Stipend	101	\$ -	\$ 75,058	\$ -	\$ 75,058
New Teacher Orientation	102	64,635	-	-	64,635
		<u>\$ 64,635</u>	<u>\$ 75,058</u>	<u>\$ -</u>	<u>\$ 139,693</u>
TECHNOLOGY					
E-Rate Program	103	\$ -	\$ 76,810	\$ -	\$ 76,810
School Connectivity	104	9,769	-	-	9,769
School Technology Fund	105	(838,361)	-	-	(838,361)
		<u>\$ (828,592)</u>	<u>\$ 76,810</u>	<u>\$ -</u>	<u>\$ (751,782)</u>
		<u>\$ 11,041,738</u>	<u>\$ 11,179,969</u>	<u>\$ 1,298,843</u>	<u>\$ 23,520,550</u>

GROWTH TOTAL \$ 11,041,738 \$ 11,179,969 \$ 1,298,843 \$ 23,520,550

PROGRAM CONTINUITY

ACADEMICS

District-wide Educational Curriculum and Staff Development	106	\$ -	\$ 324,000	\$ -	\$ 324,000
Effective Teacher Framework Website Resources Specialist	107	-	80,376	-	80,376
		<u>\$ -</u>	<u>\$ 404,376</u>	<u>\$ -</u>	<u>\$ 404,376</u>

STUDENT SERVICES

Preschool Speech-Language Therapists	108	\$ -	\$ 153,170	\$ -	\$ 153,170
School Counselors	109	-	1,018,327	-	1,018,327
		<u>\$ -</u>	<u>\$ 1,171,497</u>	<u>\$ -</u>	<u>\$ 1,171,497</u>

COMMUNICATIONS

Web Content Management System	110	\$ -	\$ 77,322	\$ -	\$ 77,322
		<u>\$ -</u>	<u>\$ 77,322</u>	<u>\$ -</u>	<u>\$ 77,322</u>

HUMAN RESOURCES

Aspex Solutions, Inc.	111	\$ -	\$ 22,950	\$ -	\$ 22,950
		<u>\$ -</u>	<u>\$ 22,950</u>	<u>\$ -</u>	<u>\$ 22,950</u>

TECHNOLOGY

Instructional Support Technician	112	\$ -	\$ 80,587	\$ -	\$ 80,587
		<u>\$ -</u>	<u>\$ 80,587</u>	<u>\$ -</u>	<u>\$ 80,587</u>

PROGRAM CONTINUITY TOTAL \$ - \$ 1,756,732 \$ - \$ 1,756,732

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
INFLATION					
ADMINISTRATIVE SERVICES					
Benefit Focus - Compensation Services	113	\$ -	\$ 20,900	\$ -	\$ 20,900
Risk Finance and Risk Control	114	-	63,500	-	63,500
		<u>\$ -</u>	<u>\$ 84,400</u>	<u>\$ -</u>	<u>\$ 84,400</u>
FACILITIES					
Real Estate Leases	115	\$ -	\$ 15,801	\$ -	\$ 15,801
Real Estate Leases - Crossroads I and II	116	-	106,004	-	106,004
		<u>\$ -</u>	<u>\$ 121,805</u>	<u>\$ -</u>	<u>\$ 121,805</u>
		<u>\$ -</u>	<u>\$ 206,205</u>	<u>\$ -</u>	<u>\$ 206,205</u>
INFLATION TOTAL					
LEGISLATIVE IMPACT					
SCHOOLS					
Increase to Beginning Teacher Pay	117	\$ 6,354,275	\$ 3,546,108	\$ -	\$ 9,900,383
		<u>\$ 6,354,275</u>	<u>\$ 3,546,108</u>	<u>\$ -</u>	<u>\$ 9,900,383</u>
ACADEMICS					
Phase Out Conversion of Career and Technical Education Months to Classroom Teachers	118	\$ (518,273)	\$ 518,273	\$ -	\$ -
Driver Education	119	(2,899,185)	(8,979)	-	(2,908,164)
Indian Gaming	120	(200,275)	200,275	-	-
		<u>\$ (3,617,733)</u>	<u>\$ 709,569</u>	<u>\$ -</u>	<u>\$ (2,908,164)</u>
STUDENT SERVICES					
At-Risk State Funding Change in Revenue	121	\$ (543,892)	\$ 500,663	\$ -	\$ (43,229)
		<u>\$ (543,892)</u>	<u>\$ 500,663</u>	<u>\$ -</u>	<u>\$ (43,229)</u>
		<u>\$ 2,192,650</u>	<u>\$ 4,756,340</u>	<u>\$ -</u>	<u>\$ 6,948,990</u>
PROGRAM ELIMINATION					
SCHOOLS					
East Wake High School Reunification	122	\$ (222,465)	\$ (314,545)	\$ -	\$ (537,010)
Travel for Elementary, Middle, and High Schools	123	-	(230,630)	-	(230,630)
		<u>\$ (222,465)</u>	<u>\$ (545,175)</u>	<u>\$ -</u>	<u>\$ (767,640)</u>
SYSTEMWIDE					
One-time Costs in 2014-15	124	\$ (2,887,623)	\$(27,372,755)	\$ -	\$(30,260,378)
		<u>\$ (2,887,623)</u>	<u>\$(27,372,755)</u>	<u>\$ -</u>	<u>\$(30,260,378)</u>
ACADEMICS					
Title I Change in Revenue	127	\$ -	\$ -	\$ (4,305,533)	\$ (4,305,533)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,305,533)</u>	<u>\$ (4,305,533)</u>
		<u>\$ (3,110,088)</u>	<u>\$(27,917,930)</u>	<u>\$ (4,305,533)</u>	<u>\$(35,333,551)</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
NEW PROGRAM					
SYSTEMWIDE					
Local Supplement Increase for Teachers	128	\$ -	\$ 16,000,000	\$ -	\$ 16,000,000
Salary Increases for Non-Certified Staff	129	-	6,000,000	-	6,000,000
		<u>\$ -</u>	<u>\$ 22,000,000</u>	<u>\$ -</u>	<u>\$ 22,000,000</u>
ACADEMICS					
College and Career Ready Assessments	130	\$ -	\$ 162,500	\$ -	\$ 162,500
Instructional Technology Facilitators	131	-	597,889	-	597,889
Magnet Program Expansion - Global Studies and Language Immersion Programs	132	-	236,071	-	236,071
Magnet Program Theme Alignment Months of Employment	133	-	130,959	-	130,959
Vernon Malone College and Career Academy Teacher	134	-	138,980	-	138,980
		<u>\$ -</u>	<u>\$ 1,266,399</u>	<u>\$ -</u>	<u>\$ 1,266,399</u>
AREA SUPERINTENDENT					
Knightdale High School Redesign	135	\$ -	\$ 669,676	\$ -	\$ 669,676
		<u>\$ -</u>	<u>\$ 669,676</u>	<u>\$ -</u>	<u>\$ 669,676</u>
ACADEMIC ADVANCEMENT					
Elementary Support Model	136	\$ -	\$ 665,575	\$ 3,061,110	\$ 3,726,685
		<u>\$ -</u>	<u>\$ 665,575</u>	<u>\$ 3,061,110</u>	<u>\$ 3,726,685</u>
STUDENT SERVICES					
Health Services Processing Technician	138	\$ -	\$ 45,111	\$ -	\$ 45,111
		<u>\$ -</u>	<u>\$ 45,111</u>	<u>\$ -</u>	<u>\$ 45,111</u>
CHIEF OF STAFF AND STRATEGIC PLANNING					
Office of Grants	139	\$ -	\$ 79,933	\$ -	\$ 79,933
		<u>\$ -</u>	<u>\$ 79,933</u>	<u>\$ -</u>	<u>\$ 79,933</u>
COMMUNICATIONS					
Customer Service Representative	140	\$ -	\$ 38,291	\$ -	\$ 38,291
Parent Notification System	141	-	170,000	-	170,000
		<u>\$ -</u>	<u>\$ 208,291</u>	<u>\$ -</u>	<u>\$ 208,291</u>
HUMAN RESOURCES					
Revise Extra Duty Schedule	142	\$ -	\$ 1,780,000	\$ -	\$ 1,780,000
		<u>\$ -</u>	<u>\$ 1,780,000</u>	<u>\$ -</u>	<u>\$ 1,780,000</u>
NEW PROGRAM TOTAL		<u>\$ -</u>	<u>\$ 26,714,985</u>	<u>\$ 3,061,110</u>	<u>\$ 29,776,095</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
CHANGES TO GRANTS					
ACADEMICS					
Burroughs Wellcome Fund - STEM Extensions Grant	143	\$ -	\$ (15,660)	\$ -	\$ (15,660)
Burroughs Wellcome Fund Student Science Enrichment Program STEM Wise Grant	144	-	56,538	-	56,538
Career and Technical Education - Program Improvement	145	-	-	(45,626)	(45,626)
CIU Confucius Classroom	146	-	(55,601)	-	(55,601)
Duke Javits	147	-	199,263	-	199,263
Magnet Schools Assistance Program	148	-	-	722,133	722,133
National Science Foundation Math and Science Partnership	149	-	-	103,119	103,119
READS Summer Learning Program	150	-	(50,805)	-	(50,805)
Teacher Incentive Fund	151	-	-	(535,698)	(535,698)
Title I Change in Revenue	152	-	-	(3,289,394)	(3,289,394)
Title II Improving Teacher Quality	154	-	-	(973,662)	(973,662)
Title III Limited English Proficiency Language Acquisition Grant	155	-	-	(54,124)	(54,124)
Title III Limited English Proficiency Language Acquisition Significant Increase Grant	156	-	-	55,385	55,385
		<u>\$ -</u>	<u>\$ 133,735</u>	<u>\$ (4,017,867)</u>	<u>\$ (3,884,132)</u>
SPECIAL EDUCATION					
Elementary and Secondary Education Act Title I School Improvement	157	\$ -	\$ -	\$ (136,365)	\$ (136,365)
Individuals with Disabilities Education Act (IDEA) Early Intervention Services	158	-	-	(900,845)	(900,845)
IDEA VI-B Handicapped	159	-	-	(8,004,397)	(8,004,397)
IDEA VI-B Preschool Handicapped	160	-	-	(83,585)	(83,585)
IDEA VI-B Special Needs Targeted Assistance	161	-	-	(23,430)	(23,430)
IDEA Targeted Assistance Preschool	162	-	-	(7,806)	(7,806)
Medicaid Direct Services	163	-	-	(3,548,849)	(3,548,849)
State Improvement Grant	164	-	-	(3,204)	(3,204)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,708,481)</u>	<u>\$ (12,708,481)</u>
STUDENT SERVICES					
After School Quality Improvement Grant	165	\$ (223,804)	\$ -	\$ -	\$ (223,804)
Elementary and Secondary School Counseling Achieve Success	166	-	-	110,450	110,450
Helping Hands	167	-	(6,386)	-	(6,386)
John Rex Endowment - Positive Parenting Program	168	-	299,701	-	299,701

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
John Rex Endowment for Social-Emotional Foundations of Early Learning Coaching	169	\$ -	\$ 2,184	\$ -	\$ 2,184
Medicaid Administrative Claiming Outreach Program	170	-	-	(1,051,205)	(1,051,205)
NC Pre-K	171	-	(270,642)	-	(270,642)
Project Enlightenment Self-Support Funds Change in Revenue	172	-	(49,708)	-	(49,708)
		<u>\$ (223,804)</u>	<u>\$ (24,851)</u>	<u>\$ (940,755)</u>	<u>\$ (1,189,410)</u>
COMMUNICATIONS					
Athens Library	173	\$ -	\$ 33,957	\$ -	\$ 33,957
		<u>\$ -</u>	<u>\$ 33,957</u>	<u>\$ -</u>	<u>\$ 33,957</u>
HUMAN RESOURCES					
Principal of the Year	174	\$ -	\$ 1,858	\$ -	\$ 1,858
		<u>\$ -</u>	<u>\$ 1,858</u>	<u>\$ -</u>	<u>\$ 1,858</u>
		<u>\$ (223,804)</u>	<u>\$ 144,699</u>	<u>\$ (17,667,103)</u>	<u>\$ (17,746,208)</u>

GRANTS, DONATIONS, AND ALLOTMENTS ENDING

SCHOOLS

Celebrate My Drive	175	\$ -	\$ (105,000)	\$ -	\$ (105,000)
Confucius Institute	175	-	(8,253)	-	(8,253)
Give with Target	175	-	(6,423)	-	(6,423)
New Schools Project	175	-	(31,289)	-	(31,289)
Project Lead the Way	175	-	(11,561)	-	(11,561)
SAS in Schools	175	-	(543)	-	(543)
Titmus Foundation	175	-	(17,940)	-	(17,940)
Toyota Tapestry	175	-	(57)	-	(57)
		<u>\$ -</u>	<u>\$ (181,066)</u>	<u>\$ -</u>	<u>\$ (181,066)</u>

SYSTEMWIDE

General Donations and Contributions	176	\$ -	\$ (16,100)	\$ -	\$ (16,100)
		<u>\$ -</u>	<u>\$ (16,100)</u>	<u>\$ -</u>	<u>\$ (16,100)</u>

ACADEMICS

Arts Donations	176	\$ -	\$ (3,825)	\$ -	\$ (3,825)
Career and Technical Education - Capacity Building Grant - Funding Elimination	176	-	-	(1,882)	(1,882)
Digital Learning	175	(5,136)	-	-	(5,136)
e-Mammal	176	-	(7,200)	-	(7,200)
Lego Foundation Grant	176	-	(21,072)	-	(21,072)
Race to the Top	176	-	-	(963,797)	(963,797)
Race to the Top STEM Funding	177	-	-	(36,088)	(36,088)
Summer Leadership	176	-	(129)	-	(129)
NC Arts Council	175	(12,000)	-	-	(12,000)
		<u>\$ (17,136)</u>	<u>\$ (32,226)</u>	<u>\$ (1,001,767)</u>	<u>\$ (1,051,129)</u>

Summary of Business Cases

Case Name	Case Page	State Sources	Local Sources	Federal Sources	Total
ACADEMIC ADVANCEMENT					
Grow Up Great with the Arts - PNC Grant	176	\$ -	\$ (2,795)	\$ -	\$ (2,795)
		<u>\$ -</u>	<u>\$ (2,795)</u>	<u>\$ -</u>	<u>\$ (2,795)</u>
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	177	\$ -	\$ -	\$ (170,920)	\$ (170,920)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (170,920)</u>	<u>\$ (170,920)</u>
STUDENT SERVICES					
American Recovery and Reinvestment Act School Improvement 1003 (G)	177	\$ -	\$ -	\$ (132,237)	\$ (132,237)
School Improvement Grant 1003 (G)	177	-	-	(118,526)	(118,526)
Spotlight on Students	176	-	(2,909)	-	(2,909)
		<u>\$ -</u>	<u>\$ (2,909)</u>	<u>\$ (250,763)</u>	<u>\$ (253,672)</u>
MAINTENANCE AND OPERATIONS					
Panic Alarms	175	\$ (77,418)	\$ -	\$ -	\$ (77,418)
		<u>\$ (77,418)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (77,418)</u>
HUMAN RESOURCES					
Governor's Teachers Network	177	\$ -	\$ -	\$ (416,495)	\$ (416,495)
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (416,495)</u>	<u>\$ (416,495)</u>
GRANTS, DONATIONS, AND ALLOTMENTS					
ENDING TOTAL		<u>\$ (94,554)</u>	<u>\$ (235,096)</u>	<u>\$ (1,839,945)</u>	<u>\$ (2,169,595)</u>
OPERATING BUDGET ADJUSTMENTS					
		<u>\$ 9,805,942</u>	<u>\$ 16,605,904</u>	<u>\$ (19,452,628)</u>	<u>\$ 6,959,218</u>
CAPITAL BUILDING PROGRAM					
FACILITIES					
Capital Building Program	178	\$ -	\$ (39,520,130)	\$ -	\$ (39,520,130)
CAPITAL BUILDING PROGRAM TOTAL		<u>\$ -</u>	<u>\$ (39,520,130)</u>	<u>\$ -</u>	<u>\$ (39,520,130)</u>
TOTAL BUDGET ADJUSTMENTS					
		<u>\$ 9,805,942</u>	<u>\$ (22,914,226)</u>	<u>\$ (19,452,628)</u>	<u>\$ (32,560,912)</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.



Christine Kushner
Chair, District 6
Central Raleigh
ckushner@wcpss.net



Tom Benton
Vice Chair, District 1
Northeast Wake
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Monika Johnson-Hostler
District 2
Southeast Wake
mjohnsonhostler@wcpss.net



Kevin Hill
District 3
North Raleigh
klhill@wcpss.net



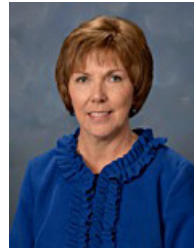
Keith Sutton
District 4
East Raleigh
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Jim Martin
District 5
South Central Raleigh
jmartin4@wcpss.net



Zora Felton
District 7
W. Raleigh/Morrisville
zfelton@wcpss.net

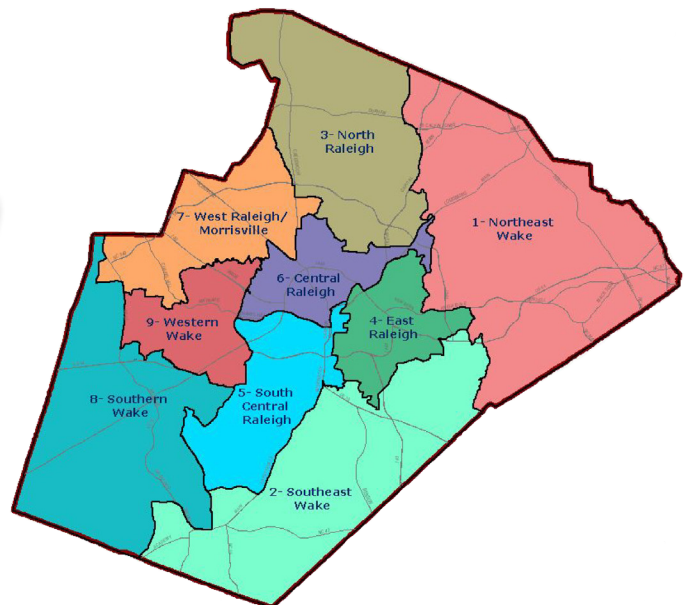


Susan Evans
District 8
Southern Wake
sevans5@wcpss.net



Bill Fletcher
District 9
Western Wake
bfletcher@wcpss.net

Board of Education District Map



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

Board's Strategic Plan

VISION

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

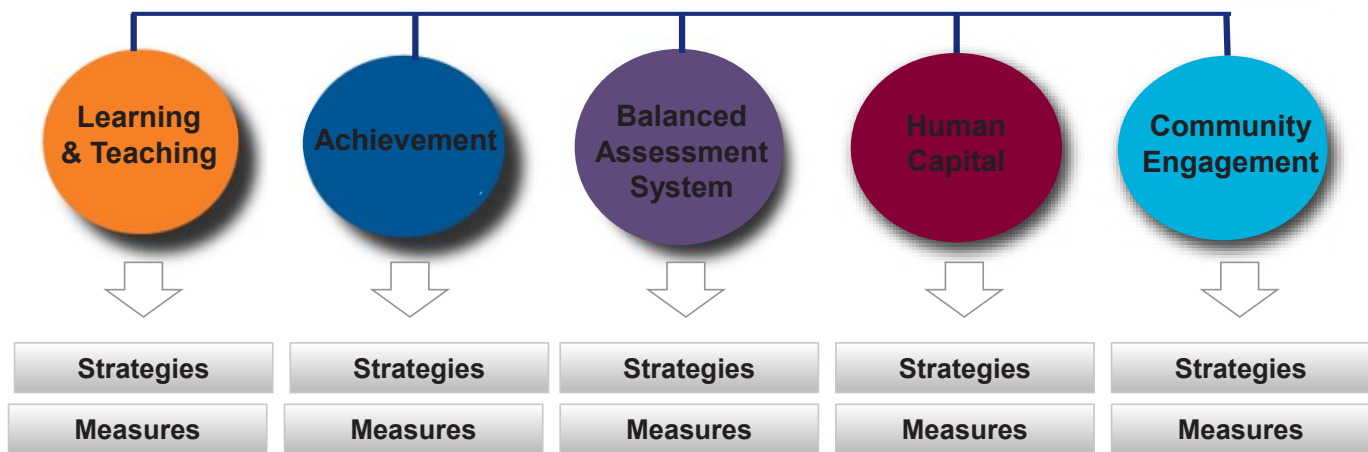
MISSION






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

GOAL

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

STRATEGIC OBJECTIVES



-  To provide 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.

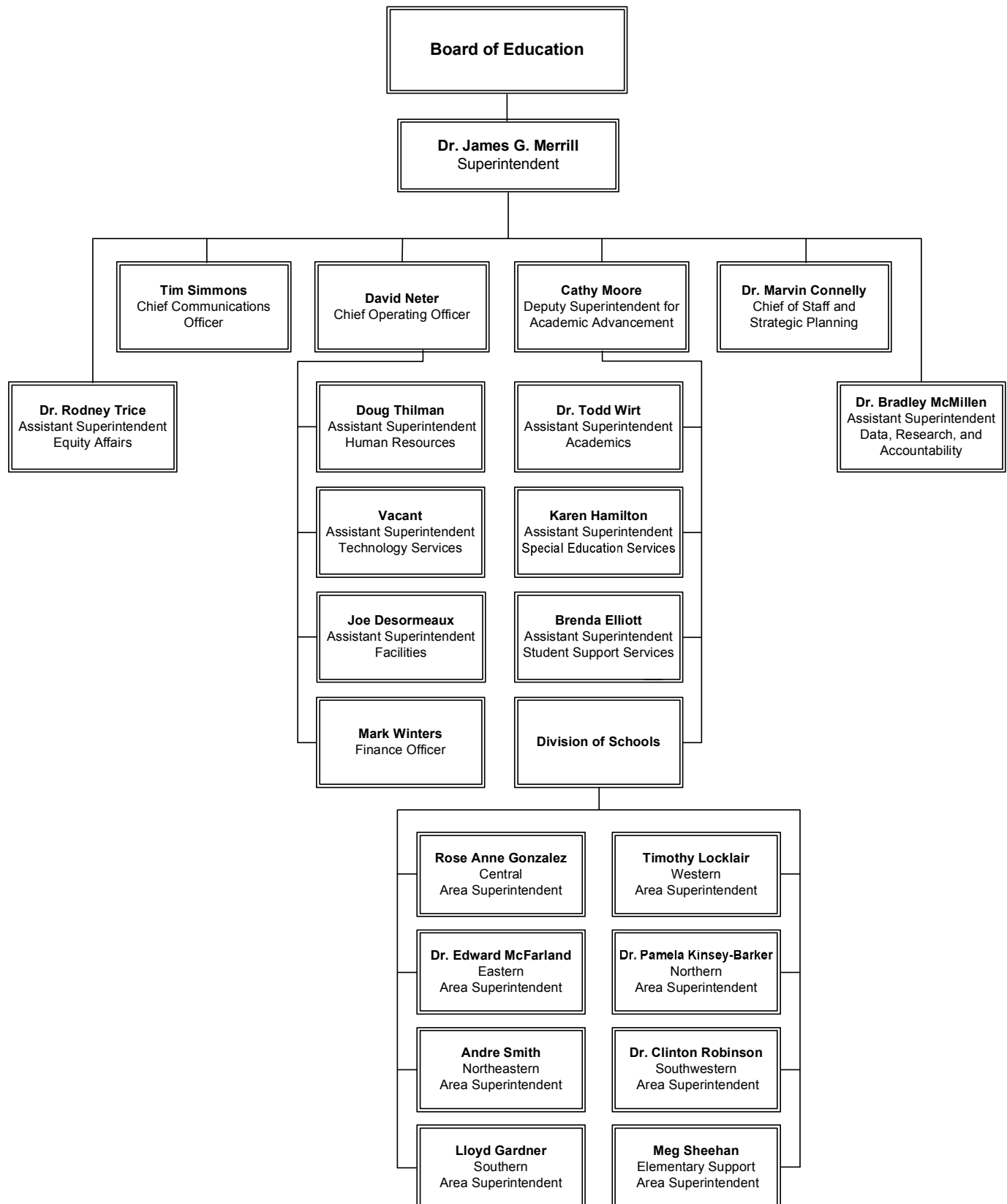
Board's Strategic Plan

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.

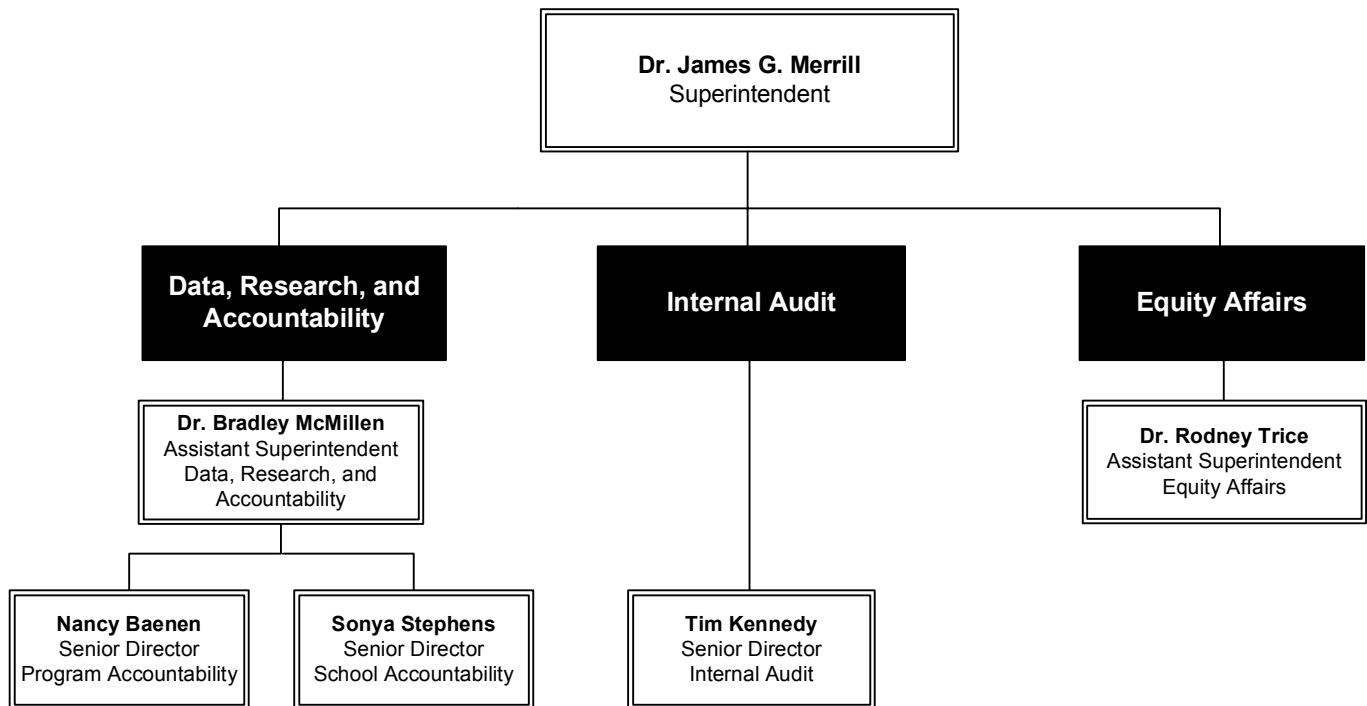
Organization Charts

BOARD OF EDUCATION



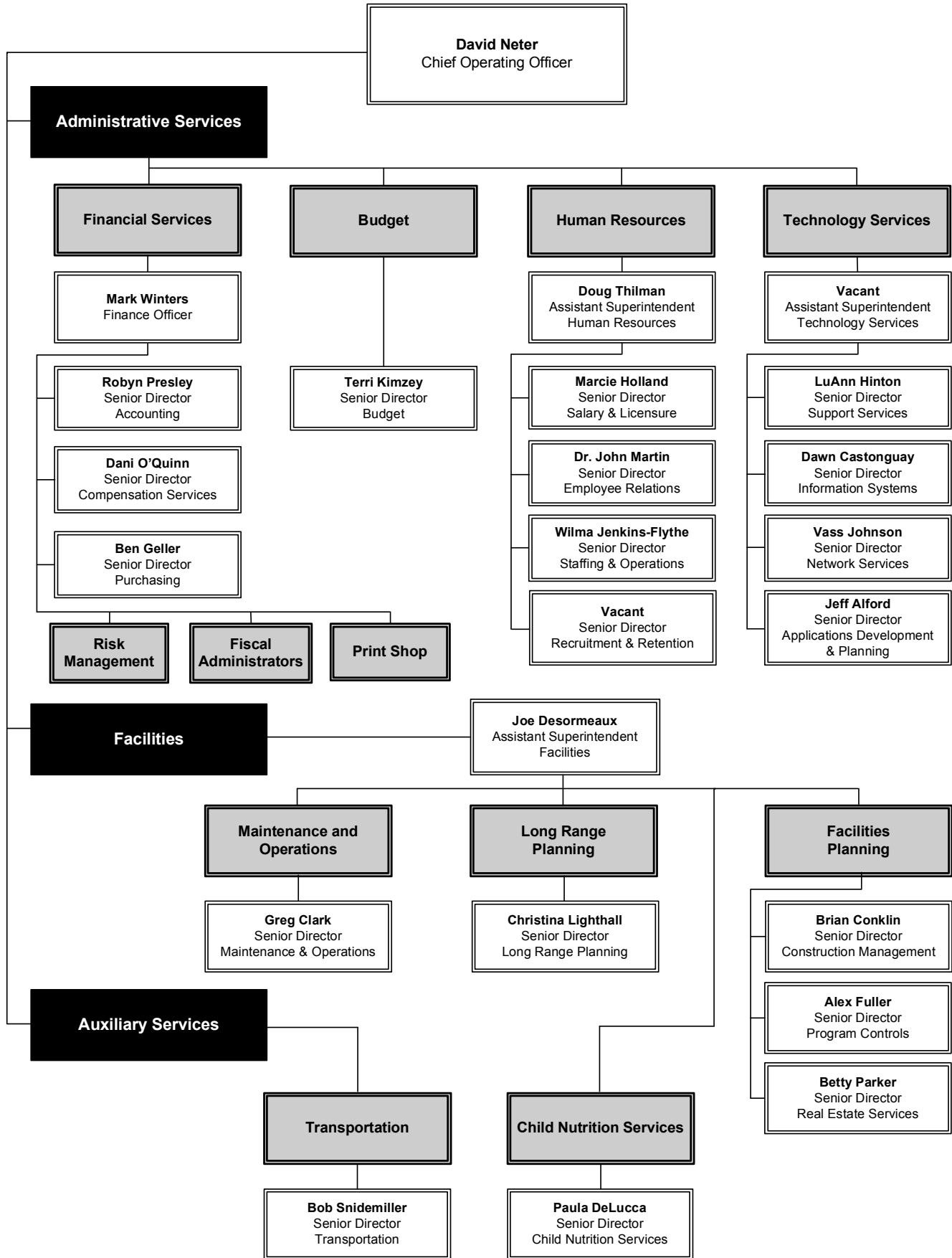
Organization Charts

SUPERINTENDENT'S OFFICE



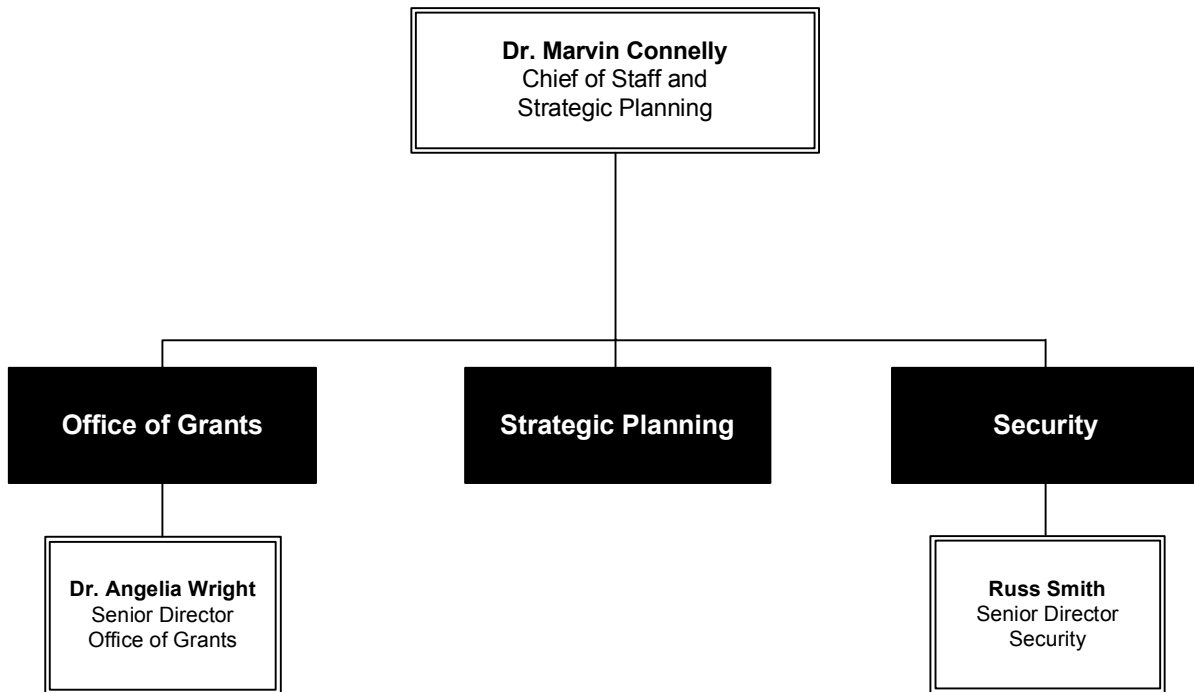
Organization Charts

OPERATIONS SUPPORT

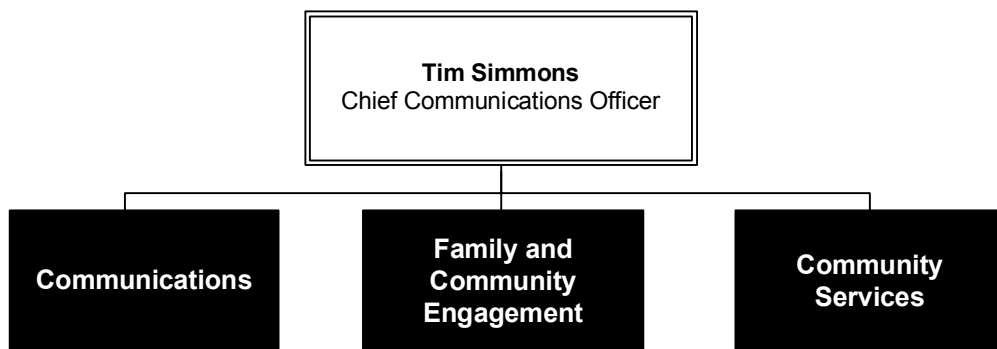


Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING

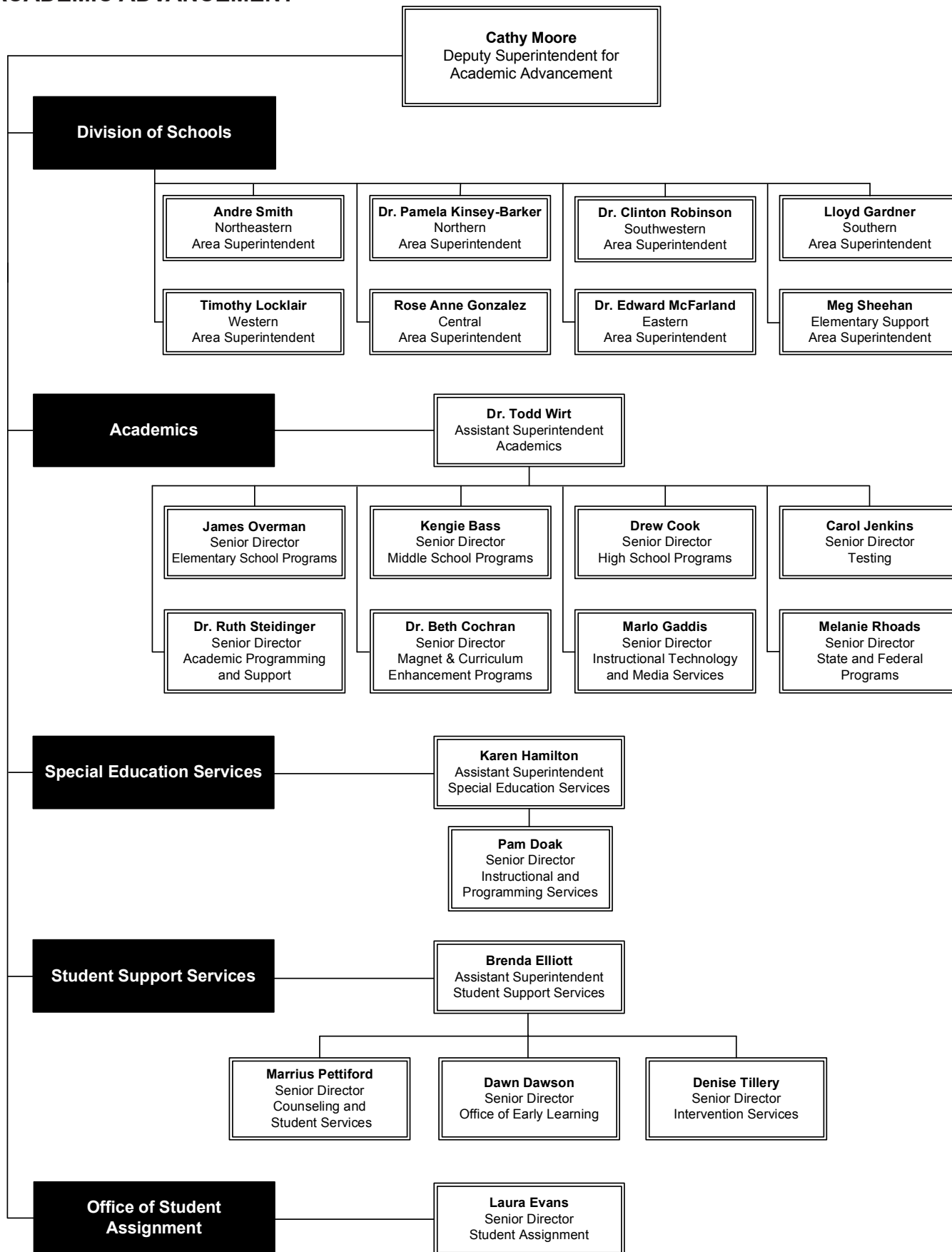


COMMUNICATIONS



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

Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2014. 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 25 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 quarterly 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/coa2014>.

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, on-line 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.

QUARTERLY FINANCIAL REVIEWS

The chief operating officer, finance officer, and senior director of budget meet with the deputy superintendent, each chief, and with each area assistant superintendent and their principals on a quarterly basis to review human resource and financial data. 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 quarterly 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, 2014, was \$20,215,744, 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.

	2013-14	2014-15	2015-16
<u>CURRENT EXPENSE</u>			
Appropriated July 1	\$ 28,400,000	\$ 26,075,734	\$ 20,000,000
Additional Appropriations	\$ 6,590,223	\$ 21,620,970	
Current Expense Appropriated Fund Balance	\$ 34,990,223	\$ 47,696,704	\$ 20,000,000
<i>Unassigned Current Expense Fund Balance</i>	\$ 20,215,744		
<u>CAPITAL OUTLAY</u>			
Appropriated July 1	\$ 273,248	\$ 0	\$ 0
Additional Appropriations	\$ 549,278	\$ 2,353,843	
Capital Outlay Appropriated Fund Balance	\$ 822,526	\$ 2,353,843	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 368,912		
<u>TOTAL</u>			
Appropriated July 1	\$ 28,673,248	\$ 26,075,734	\$ 20,000,000
Additional Appropriations	\$ 7,139,501	\$ 23,974,813	
TOTAL APPROPRIATED	\$ 35,812,749	\$ 50,050,547	\$ 20,000,000
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	\$ 20,584,656		
<u>TOTAL</u>			
County Appropriation	\$ 327,496,020	\$ 341,426,400	\$ 389,773,230
Percent Increase	3%	4%	14%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	6%		



FINANCIAL

FINANCIAL

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 412,727,501	\$ 423,564,550	\$ 10,837,049	
Instructional Support Personnel - Certified	45,884,577	47,461,637	1,577,060	
Career and Technical Education Months of Employment	37,021,367	39,245,241	2,223,874	
School Building Administration	25,738,812	26,136,761	397,949	
Subtotal Position Allotments	\$ 521,372,257	\$ 536,408,189	\$ 15,035,932	3%
Dollar Allotments				
Teaching Assistants	\$ 33,949,159	\$ 39,559,752	\$ 5,610,593	
Non-Instructional Support Personnel	37,502,849	38,093,409	590,560	
Classroom Materials, Instructional Supplies, and Equipment	7,502,228	4,531,988	(2,970,240)	
State Textbook Account	1,206,456	3,607,001	2,400,545	
Central Office Administration	3,187,434	3,187,434	-	
Subtotal Dollar Allotments	\$ 83,348,126	\$ 88,979,584	\$ 5,631,458	7%
Categorical Allotments				
Children with Special Needs	\$ 79,618,983	\$ 80,616,520	\$ 997,537	
Transportation of Pupils	53,834,949	54,451,873	616,924	
At-Risk Student Services/Alternative Programs and Schools	24,044,389	23,450,000	(594,389)	
Limited English Proficiency	8,292,712	8,361,595	68,883	
Academically/Intellectually Gifted	7,921,500	8,103,433	181,933	
School Technology Fund	4,999,999	4,161,638	(838,361)	
Disadvantaged Student Supplemental Funding	3,777,785	3,777,785	-	
Children with Special Needs - Developmental Day and Community Residential	2,403,085	2,403,085	-	
Career and Technical Education Program Support	2,688,447	1,898,227	(790,220)	
Learn and Earn	1,256,362	1,256,362	-	
Summer Reading Camps	934,694	934,694	-	
Assistant Principal Intern Full-Time MSA Student	704,656	704,656	-	
School Connectivity	494,917	504,686	9,769	
After-School Quality Improvement Grant Program	447,606	223,802	(223,804)	
Behavioral Support	215,640	215,640	-	
Assistant Principal Intern	98,952	98,952	-	
mClass Reading 3D	20,000	20,000	-	
Driver Training	2,899,185	-	(2,899,185)	

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
Indian Gaming Funds	\$ 200,275	\$ -	\$ (200,275)	
Panic Alarms	77,418	-	(77,418)	
Digital Learning	5,136	-	(5,136)	
Subtotal Categorical Allotments	\$ 194,936,690	\$ 191,182,948	\$ (3,753,742)	(2%)
Unallotted (NCDPI covers actual cost or created from transfers)				
Non-Contributory Employee Benefits	\$ 10,716,185	\$ 8,484,836	\$ (2,231,349)	
Dollars for Certified Personnel Conversions	5,963,391	1,050,806	(4,912,585)	
Compensation Bonus	586,249	586,249	-	
IB Test Fees	186,890	186,890	-	
NBPTS Educational Leave	10,880	10,880	-	
Subtotal Unallotted	\$ 17,463,595	\$ 10,319,661	\$ (7,143,934)	(41%)
Subtotal State Public School Fund	\$ 817,120,668	\$ 826,890,382	\$ 9,769,714	1%
Other State Allocations for Current Operations				
Advanced Placement Test Fee Program	\$ 32,600	\$ 32,600	\$ -	
Professional Leave Paid by Outside Agencies	20,000	20,000	-	
NC Arts Council	12,000	-	(12,000)	
Subtotal Other Allocations for Current Operations	\$ 64,600	\$ 52,600	\$ (12,000)	(19%)
Other State Sources				
Child Nutrition - Breakfast Reimbursement	\$ 51,772	\$ 100,000	\$ 48,228	
Subtotal Other State Sources	\$ 51,772	\$ 100,000	\$ 48,228	93%
TOTAL - STATE SOURCES	\$ 817,237,040	\$ 827,042,982	\$ 9,805,942	1%

LOCAL SOURCES

Local Sources General

County Appropriation - Operating Budget	\$ 339,271,187	\$ 387,647,848	\$ 48,376,661	
County Appropriation - Capital Improvements	1,287,747	1,247,327	(40,420)	
County Funds for Crossroads Lease	867,466	878,055	10,589	
Subtotal Local Sources General	\$ 341,426,400	\$ 389,773,230	\$ 48,346,830	14%

Local Sources - Tuition and Fees

Before and After School Care	\$ 10,012,379	\$ 9,968,288	\$ (44,091)	
Community Schools	8,571,891	8,571,891	-	
Parking Fees	1,100,000	1,125,000	25,000	
Summer Camp	342,443	342,443	-	

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
Preschool Programs	\$ 270,133	\$ 270,133	\$ -	
Project Enlightenment - Self-Support	179,708	130,000	(49,708)	
Summer School Tuition	69,908	69,908	-	
Print Shop	30,000	30,000	-	
Regular Tuition	5,000	5,000	-	
Subtotal Local Sources - Tuition and Fees	\$ 20,581,462	\$ 20,512,663	\$ (68,799)	0%
Local Sources Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 10,021,124	\$ 9,273,254	\$ (747,870)	
Supplemental Sales	9,624,423	9,000,000	(624,423)	
Breakfast Full Pay	698,923	719,891	20,968	
Lunch Reduced	331,341	341,281	9,940	
Catered Supplements	222,620	256,000	33,380	
Suppers and Banquets	103,544	50,000	(53,544)	
Catered Lunches	46,595	25,000	(21,595)	
Catered Breakfast	5,177	-	(5,177)	
Subtotal Local Sources Sales Revenues - Child Nutrition	\$ 21,053,747	\$ 19,665,426	\$ (1,388,321)	(7%)
Local Sources - Unrestricted				
Fines				
Fines and Forfeitures	\$ 2,750,000	\$ 2,850,000	\$ 100,000	
Red Light Camera Fines	25,000	25,000	-	
Rebates				
E-Rate	2,187,619	2,264,429	76,810	
Rebates	150,000	150,000	-	
Interest Earned on Investments	618,367	570,000	(48,367)	
Donations				
Teacher of the Year Donations	28,552	28,552	-	
Principal of the Year Donations	19,546	21,404	1,858	
Helping Hands Donations	19,907	13,521	(6,386)	
Retiree Reception	2,500	2,500	-	
Celebrate My Drive	105,000	-	(105,000)	
Lego Foundation	21,072	-	(21,072)	
Donations - General Operations	16,100	-	(16,100)	
Donations - Arts Education	3,825	-	(3,825)	
Spotlight on Students Donations	2,909	-	(2,909)	
Subtotal Local Sources - Unrestricted	\$ 5,950,397	\$ 5,925,406	\$ (24,991)	0%

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
Local Sources - Restricted				
Indirect Cost	\$ 1,700,000	\$ 1,800,000	\$ 100,000	
Indirect Cost - Food Service	1,700,000	1,700,000	-	
John Rex Endowment	608,733	908,434	299,701	
John Rex Endowment - Social Emotional Foundations for Early Learning	467,753	469,937	2,184	
Parents as Teachers - Smart Start	459,317	459,317	-	
NC Pre-K	599,829	329,187	(270,642)	
Duke/Project Bright IDEA 3	41,000	240,263	199,263	
Athens Library	160,000	193,957	33,957	
Disposition of School Fixed Assets	223,977	150,000	(73,977)	
Cellular Lease	150,000	150,000	-	
Transition - Smart Start	117,525	117,525	-	
Burroughs Wellcome Science Enrichment "STEM" Wise	59,969	116,507	56,538	
Positions Paid by Outside Agencies	66,913	66,913	-	
Burroughs Wellcome Science Enrichment Program	69,690	54,030	(15,660)	
Wake Up and Read	29,363	29,363	-	
READ Summer Learning Program	76,059	25,254	(50,805)	
Digital Promise Grant	25,000	25,000	-	
CIU Confucius Classroom	79,601	24,000	(55,601)	
Professional Leave Paid by Outside Agencies	15,000	15,000	-	
Grants Ending				
New School Project	31,289	-	(31,289)	
Titmus Foundation/Heritage MS	17,940	-	(17,940)	
Project Lead the Way	11,561	-	(11,561)	
Confucius Institute	8,253	-	(8,253)	
e-Mammal	7,200	-	(7,200)	
Give with Target	6,423	-	(6,423)	
Grow Up Great with the Arts - PNC Grant	2,795	-	(2,795)	
SAS In School Centennial MS Grant	543	-	(543)	
Summer Leadership Camp - Wake Leadership Academy	129	-	(129)	
Toyota Tapestry	57	-	(57)	
Subtotal - Local Sources - Restricted	\$ 6,735,919	\$ 6,874,687	\$ 138,768	2%

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
Special Revenue Services				
Beginning Appropriated Fund Balance	\$ 26,075,734	\$ 20,000,000	\$ (6,075,734)	
Special Projects	18,140,500	-	(18,140,500)	
Carryforward Purchase Orders	4,515,936	-	(4,515,936)	
Incentive Bonus for Difficult to Fill Teaching Positions	898,000	-	(898,000)	
Salary Audit	308,186	-	(308,186)	
Startup Dollars - New Schools	46,320	-	(46,320)	
Municipal Collaboration Funds	26,846	-	(26,846)	
Apex Elementary Computer and Equipment Purchase	15,487	-	(15,487)	
Preparing and Archiving Student Records	14,038	-	(14,038)	
Computer Insurance Funds	9,500	-	(9,500)	
Subtotal Special Revenue Services	\$ 50,050,547	\$ 20,000,000	\$ (30,050,547)	(60%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 347,036	\$ -	\$ (347,036)	
Subtotal Fund Transfers	\$ 347,036	\$ -	\$ (347,036)	(100%)
TOTAL - LOCAL SOURCES	\$ 446,145,508	\$ 462,751,412	\$ 16,605,904	4%
FEDERAL SOURCES				
Restricted Grants (Received through DPI)				
ESEA Title I Basic Program	\$ 32,197,247	\$ 27,894,296	\$ (4,302,951)	
IDEA Title VI-B Handicapped	35,045,567	27,041,170	(8,004,397)	
IDEA - Early Intervening Services	5,388,166	4,487,321	(900,845)	
Title III - Language Acquisition	2,690,810	2,636,686	(54,124)	
Title II - Improving Teacher Quality	3,600,601	2,626,939	(973,662)	
Career Technical Education - Program Improvement	1,395,291	1,349,665	(45,626)	
IDEA Title VI-B Pre-School Handicapped	523,676	440,091	(83,585)	
Title III - Language Acquisition - Significant Increase	170,527	225,912	55,385	
McKinney-Vento Homeless Assistance	136,490	136,490	-	
IDEA VI-B Special Needs Targeted Assistance	43,430	20,000	(23,430)	
IDEA - Targeted Assistance for Preschool	23,880	16,074	(7,806)	
State Improvement Grant	13,204	10,000	(3,204)	
ESEA Title I School Improvement	142,222	5,857	(136,365)	
Grants Ending				
Race to the Top	963,797	-	(963,797)	
Governor's Teacher Network	416,495	-	(416,495)	
Children with Disabilities - Risk Pool	170,920	-	(170,920)	

Revenues

Source of Income	Budget 2014-15	Proposed Budget 2015-16	Increase/ Decrease	% Change
ARRA - School Improvement 1003 (G)	\$ 132,237	\$ -	\$ (132,237)	
School Improvement Grant 1003 (G)	118,526	-	(118,526)	
Race to the Top (RttT) - STEM	36,088	-	(36,088)	
CTE Capacity Building Grants	1,882	-	(1,882)	
Subtotal Restricted Grants (Received through DPI)	\$ 83,211,056	\$ 66,890,501	\$ (16,320,555)	(20%)
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 7,529,177	\$ 3,980,328	\$ (3,548,849)	
Magnet Schools Assistance Program	3,254,917	3,977,050	722,133	
Medicaid Administrative Outreach Program	1,921,279	870,074	(1,051,205)	
Elementary and Secondary School Counseling Achieve Success	329,973	440,423	110,450	
National Science Foundation Math and Science Partnership	129,723	232,842	103,119	
Indian Education Act	78,835	78,835	-	
Teacher Incentive Fund	555,714	20,016	(535,698)	
Subtotal Other Restricted Grants (Received directly)	\$ 13,799,618	\$ 9,599,568	\$ (4,200,050)	(30%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 31,203,011	\$ 32,139,101	\$ 936,090	
USDA Grants - Summer Feeding	383,113	515,000	131,887	
ROTC	450,000	450,000	-	
Subtotal Other Revenues - Restricted Grants	\$ 32,036,124	\$ 33,104,101	\$ 1,067,977	3%
TOTAL - FEDERAL SOURCES	\$ 129,046,798	\$ 109,594,170	\$ (19,452,628)	(15%)
OPERATING BUDGET	\$ 1,392,429,346	\$ 1,399,388,564	\$ 6,959,218	0%
BUILDING PROGRAM	516,120,130	476,600,000	(39,520,130)	(8%)
TOTAL BUDGET	\$ 1,908,549,476	\$ 1,875,988,564	\$ (32,560,912)	(2%)
State Sources	\$ 817,237,040	\$ 827,042,982	\$ 9,805,942	1%
Local Sources	446,145,508	462,751,412	16,605,904	4%
Federal Sources	129,046,798	109,594,170	(19,452,628)	(15%)
Operating Budget	\$ 1,392,429,346	\$ 1,399,388,564	\$ 6,959,218	0%
Building Program	516,120,130	476,600,000	(39,520,130)	(8%)
Total Budget	\$ 1,908,549,476	\$ 1,875,988,564	\$ (32,560,912)	(2%)

Budget by Object Code

Object Code	Budget 2014-15	Proposed Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
SALARIES							
Central Services Administrator	\$ 22,530,737	\$ 2,543,220	\$ 19,860,500	\$ 1,115,250	\$ 23,518,970	\$ 988,233	
School-Based Administrator	28,824,900	20,608,612	6,342,438	-	26,951,050	(1,873,850)	
Administrative Personnel	\$ 51,355,637	\$ 23,151,832	\$ 26,202,938	\$ 1,115,250	\$ 50,470,020	\$ (885,617)	(2%)
Teacher	\$ 438,574,968	\$ 394,434,961	\$ 42,038,801	\$ 23,688,907	\$ 460,162,669	\$ 21,587,701	
Instructional Personnel - Certified	\$ 438,574,968	\$ 394,434,961	\$ 42,038,801	\$ 23,688,907	\$ 460,162,669	\$ 21,587,701	5%
Instructional Support I - Regular Pay Scale	\$ 47,640,794	\$ 39,087,214	\$ 6,353,660	\$ 4,533,489	\$ 49,974,363	\$ 2,333,569	
Instructional Support II - Advanced Pay Scale	8,337,280	7,125,248	1,295,108	54,312	8,474,668	137,388	
Psychologist	5,557,597	5,427,257	275,809	9,740	5,712,806	155,209	
Instructional Facilitator	4,954,324	2,030,968	2,944,860	907,630	5,883,458	929,134	
Instructional Support Personnel - Certified	\$ 66,489,995	\$ 53,670,687	\$ 10,869,437	\$ 5,505,171	\$ 70,045,295	\$ 3,555,300	5%
Teaching Assistant - Other	\$ 826,858	\$ 620,623	\$ 256,813	\$ -	\$ 877,436	\$ 50,578	
Teaching Assistant - NCLB	45,248,895	37,534,193	7,584,551	6,426,943	51,545,687	6,296,792	
Tutor (within the instructional day)	238,882	11,922	-	119,537	131,459	(107,423)	
Brailist, Translator, Education Interpreter	951,802	810,960	170,843	-	981,803	30,001	
Therapist	3,457,812	3,101,696	517,424	-	3,619,120	161,308	
School-Based Specialist	1,618,071	-	728,199	108,052	836,251	(781,820)	
Monitor	2,700,000	-	3,154,524	-	3,154,524	454,524	
Non-Certified Instructor	27,018	-	6,475	18,000	24,475	(2,543)	
Instructional Support Personnel - Non-Certified	\$ 55,069,338	\$ 42,079,394	\$ 12,418,829	\$ 6,672,532	\$ 61,170,755	\$ 6,101,417	11%
Office Support	\$ 29,250,647	\$ 14,853,907	\$ 15,756,487	\$ 391,987	\$ 31,002,381	\$ 1,751,734	
Technician	2,528,717	78,792	2,687,517	-	2,766,309	237,592	
Administrative Specialist (Central Support)	2,487,102	-	2,531,336	-	2,531,336	44,234	
Technical & Administrative Support Personnel	\$ 34,266,466	\$ 14,932,699	\$ 20,975,340	\$ 391,987	\$ 36,300,026	\$ 2,033,560	6%
Substitute Teacher - Regular Teacher Absence	\$ 8,362,312	\$ 1,080,021	\$ 6,741,903	\$ 261,031	\$ 8,082,955	\$ (279,357)	
Substitute Teacher - Staff Development Absence	2,441,001	448,150	715,269	695,165	1,858,584	(582,417)	
Substitute-Non-Teaching	3,137,733	2,590,857	277,623	166,205	3,034,685	(103,048)	
Teaching Assistant Salary when Substituting (Staff Development Absence)	168,227	54,212	38,889	42,719	135,820	(32,407)	

Budget by Object Code

Object Code	Budget 2014-15	Proposed Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
Teaching Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,158,974	\$ 991,787	\$ 58,822	\$ 57,343	\$ 1,107,952	\$ (51,022)	
Substitute Personnel	\$ 15,268,247	\$ 5,165,027	\$ 7,832,506	\$ 1,222,463	\$ 14,219,996	\$ (1,048,251)	(7%)
Driver	\$ 20,018,793	\$ 19,049,176	\$ 1,462,808	\$ 102,857	\$ 20,614,841	\$ 596,048	
Custodian	12,155,529	12,135,924	490,239	320	12,626,483	470,954	
Cafeteria Worker	9,858,720	81,393	5,596,419	4,360,510	10,038,322	179,602	
Skilled Trades	12,010,248	4,871,557	7,537,871	-	12,409,428	399,180	
Manager	6,984,902	630,602	6,528,721	-	7,159,323	174,421	
Work Study Student	12,610	-	12,610	-	12,610	-	
Day Care/Before/After School Care Staff	2,084,338	-	2,081,871	-	2,081,871	(2,467)	
Operational Support Personnel	\$ 63,125,140	\$ 36,768,652	\$ 23,710,539	\$ 4,463,687	\$ 64,942,878	\$ 1,817,738	3%
Bonus Pay (not subject to retirement)	\$ 8,970,178	\$ -	\$ 601,113	\$ -	\$ 601,113	\$ (8,369,065)	
Supplement/Supplementary Pay	90,652,555	-	86,426,649	4,356,774	90,783,423	130,868	
Employee Allowances Taxable	166,808	-	165,192	-	165,192	(1,616)	
Bonus Pay	764,094	481,189	49,034	89,403	619,626	(144,468)	
Longevity Pay	6,591,993	1,933,742	1,255,327	101,622	3,290,691	(3,301,302)	
Bonus Leave Payoff	427,416	303,555	120,339	-	423,894	(3,522)	
Short Term Disability Payment (beyond six months)	99,011	429,009	368	-	429,377	330,366	
Salary Differential	718,696	-	636,217	45,291	681,508	(37,188)	
Annual Leave Payoff	5,428,913	3,881,736	1,488,301	-	5,370,037	(58,876)	
Short Term Disability Payment (first six months)	557,894	463,224	96,762	-	559,986	2,092	
Supplementary & Benefits - Related Pay	\$ 114,377,558	\$ 7,492,455	\$ 90,839,302	\$ 4,593,090	\$ 102,924,847	\$ (11,452,711)	(10%)
Curriculum Development Pay	\$ 897,835	\$ 54,989	\$ 341,089	\$ 38,355	\$ 434,433	\$ (463,402)	
Additional Responsibility Stipend	7,468,226	34,702	8,844,992	135,801	9,015,495	1,547,269	
Mentor Pay Stipend	498,491	414,419	145,162	-	559,581	61,090	
Staff Development Participant Pay	740,745	438,687	211,270	82,925	732,882	(7,863)	
Staff Development Instructor	155,683	28,725	90,443	3,115	122,283	(33,400)	
Tutorial Pay	1,575,570	875,903	93,764	317,738	1,287,405	(288,165)	
Overtime Pay	2,243,086	217,148	2,020,845	-	2,237,993	(5,093)	
Extra Duty Pay	\$ 13,579,636	\$ 2,064,573	\$ 11,747,565	\$ 577,934	\$ 14,390,072	\$ 810,436	6%
SALARIES TOTAL	\$ 852,106,985	\$ 579,760,280	\$ 246,635,257	\$ 48,231,021	\$ 874,626,558	\$ 22,519,573	3%

Budget by Object Code

Object Code	Budget 2014-15	Proposed Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 63,634,900	\$ 43,978,799	\$ 19,155,978	\$ 3,688,541	\$ 66,823,318	\$ 3,188,418	
Federal Insurance Compensation Act	\$ 63,634,900	\$ 43,978,799	\$ 19,155,978	\$ 3,688,541	\$ 66,823,318	\$ 3,188,418	5%
Employer's Retirement Cost	\$ 123,374,271	\$ 86,997,621	\$ 35,999,350	\$ 7,037,478	\$ 130,034,449	\$ 6,660,178	
Retirement Benefits	\$ 123,374,271	\$ 86,997,621	\$ 35,999,350	\$ 7,037,478	\$ 130,034,449	\$ 6,660,178	5%
Employer's Hospitalization Insurance Cost	\$ 89,093,044	\$ 74,269,335	\$ 18,162,136	\$ 4,589,598	\$ 97,021,069	\$ 7,928,025	
Employer's Workers' Compensation	1,493,115	-	1,363,285	131,366	1,494,651	1,536	
Employer's Unemployment Insurance Cost	1,047,142	64,539	982,606	-	1,047,145	3	
Employer's Dental Insurance Cost	4,657,187	-	4,521,527	243,327	4,764,854	107,667	
Employer's Life Insurance Cost	2,649	-	2,649	-	2,649	-	
Insurance Benefits	\$ 96,293,137	\$ 74,333,874	\$ 25,032,203	\$ 4,964,291	\$ 104,330,368	\$ 8,037,231	8%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 283,302,308	\$ 205,310,294	\$ 80,187,531	\$ 15,690,310	\$ 301,188,135	\$ 17,885,827	6%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,135,409,293	\$ 785,070,574	\$ 326,822,788	\$ 63,921,331	\$ 1,175,814,693	\$ 40,405,400	4%
<i>Percent of Operating Budget</i>	<i>82%</i>	<i>95%</i>	<i>71%</i>	<i>58%</i>	<i>84%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 44,620,087	\$ 7,896,850	\$ 19,008,787	\$ 5,721,617	\$ 32,627,254	\$ (11,992,833)	
Workshop Expenses	5,399,294	655,038	1,837,138	1,481,712	3,973,888	(1,425,406)	
Advertising Cost	132,804	-	116,454	61,350	177,804	45,000	
Printing and Binding Fees	2,062,344	147,680	621,643	102,950	872,273	(1,190,071)	
Psychological Contract Services	100,748	-	90,448	-	90,448	(10,300)	
Speech and Language Contract Services	4,500	-	-	-	-	(4,500)	
Other Professional and Technical Services	4,669	3,800	813	-	4,613	(56)	
Professional and Technical Services	\$ 52,324,446	\$ 8,703,368	\$ 21,675,283	\$ 7,367,629	\$ 37,746,280	\$ (14,578,166)	(28%)
Public Utilities - Electric Services	\$ 22,064,006	\$ -	\$ 22,556,738	\$ -	\$ 22,556,738	\$ 492,732	
Public Utilities - Natural Gas	3,429,684	-	3,506,674	-	3,506,674	76,990	

Budget by Object Code

Object Code	Proposed Budget 2015-16					Increase/ Decrease	%
	Budget 2014-15	State	Local	Federal	Total		
Public Utilities - Water and Sewer	\$ 2,856,583	\$ -	\$ 2,923,307	\$ -	\$ 2,923,307	\$ 66,724	
Waste Management	975,072	-	995,602	-	995,602	20,530	
Contracted Repairs and Maintenance -Land/Buildings	18,386,737	-	16,719,950	-	16,719,950	(1,666,787)	
Contracted Repairs and Maintenance - Equipment	629,633	-	236,132	-	236,132	(393,501)	
Rentals/Leases	87,584	4,971	82,293	-	87,264	(320)	
Property Services	\$ 48,429,299	\$ 4,971	\$ 47,020,696	\$ -	\$ 47,025,667	\$ (1,403,632)	(3%)
Pupil Transportation - Contracted	\$ 13,560,003	\$ 10,647,463	\$ 3,657,456	\$ 249,343	\$ 14,554,262	\$ 994,259	
Travel Reimbursement	1,165,928	86,329	648,853	104,969	840,151	(325,777)	
Field Trips	430,368	106,079	161,267	74,770	342,116	(88,252)	
Transportation Services	\$ 15,156,299	\$ 10,839,871	\$ 4,467,576	\$ 429,082	\$ 15,736,529	\$ 580,230	4%
Telephone	\$ 2,479,558	\$ -	\$ 2,461,489	\$ 40,000	\$ 2,501,489	\$ 21,931	
Postage	450,602	1,050	211,843	40,050	252,943	(197,659)	
Telecommunications Services	2,065,224	1,850,541	268,540	-	2,119,081	53,857	
Mobile Communication Costs	587,807	3,234	374,912	12,000	390,146	(197,661)	
Other Communication Services	956	-	956	-	956	-	
Communications	\$ 5,584,147	\$ 1,854,825	\$ 3,317,740	\$ 92,050	\$ 5,264,615	\$ (319,532)	(6%)
Tuition Reimbursements	\$ 178,253	\$ 75,000	\$ 6,872	\$ 8,000	\$ 89,872	\$ (88,381)	
Employee Education Reimbursement	23,964	1,170	-	10,000	11,170	(12,794)	
Certification/Licensing Fees	53,000	-	47,310	10,500	57,810	4,810	
Tuition	\$ 255,217	\$ 76,170	\$ 54,182	\$ 28,500	\$ 158,852	\$ (96,365)	(38%)
Membership Dues and Fees	\$ 323,101	\$ -	\$ 336,214	\$ -	\$ 336,214	\$ 13,113	
Bank Service Fees	2,500	-	2,500	-	2,500	-	
Assessments/Penalties	183,519	-	183,219	-	183,219	(300)	
Dues and Fees	\$ 509,120	\$ -	\$ 521,933	\$ -	\$ 521,933	\$ 12,813	3%
Liability Insurance	\$ 479,641	\$ -	\$ 489,641	\$ -	\$ 489,641	\$ 10,000	
Vehicle Liability Insurance	317,033	-	158,006	-	158,006	(159,027)	
Property Insurance	1,031,000	-	1,055,500	-	1,055,500	24,500	
Judgments Against the Local School Administrative Unit	65,000	-	65,000	-	65,000	-	
Fidelity Bond Premium	7,808	-	8,010	-	8,010	202	
Scholastic Accident Insurance	152,729	-	181,692	-	181,692	28,963	
Other Insurance and Judgments	34,454	21,289	13,165	-	34,454	-	
Insurance and Judgments	\$ 2,087,665	\$ 21,289	\$ 1,971,014	\$ -	\$ 1,992,303	\$ (95,362)	(5%)

Budget by Object Code

Object Code	Proposed Budget 2015-16					Increase/ Decrease	%
	Budget 2014-15	State	Local	Federal	Total		
Indirect Cost	\$ 6,114,728	\$ -	\$ 1,881,672	\$ 4,327,674	\$ 6,209,346	\$ 94,618	
Unbudgeted Funds	17,862,905	-	258,497	5,390,910	5,649,407	(12,213,498)	
Other Administrative Costs	\$ 23,977,633	\$ -	\$ 2,140,169	\$ 9,718,584	\$ 11,858,753	\$ (12,118,880)	(51%)
PURCHASED SERVICES							
TOTAL	\$ 148,323,826	\$ 21,500,494	\$ 81,168,593	\$ 17,635,845	\$ 120,304,932	\$ (28,018,894)	(19%)
<i>Percent of Operating Budget</i>	11%	3%	18%	16%	9%		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 33,123,634	\$ 7,994,040	\$ 18,480,875	\$ 2,970,712	\$ 29,445,627	\$ (3,678,007)	
State Textbooks	1,206,456	3,607,001	-	-	3,607,001	2,400,545	
Other Textbooks	352,453	161,762	6,915	20,000	188,677	(163,776)	
Library Books	289,814	-	25,712	-	25,712	(264,102)	
Computer/Software and Supplies	3,565,340	1,472,762	1,904,545	335,200	3,712,507	147,167	
School and Office Supplies	\$ 38,537,697	\$ 13,235,565	\$ 20,418,047	\$ 3,325,912	\$ 36,979,524	\$ (1,558,173)	(4%)
Fuel for Facilities	\$ 163,186	\$ -	\$ 168,319	\$ -	\$ 168,319	\$ 5,133	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	8,754,066	1,455,495	7,294,049	-	8,749,544	(4,522)	
Gas/Diesel Fuel	10,503,676	5,389,304	4,752,643	-	10,141,947	(361,729)	
Oil	161,110	-	165,925	-	165,925	4,815	
Tires and Tubes	837,746	-	858,186	-	858,186	20,440	
Operational Supplies	\$ 20,419,784	\$ 6,844,799	\$ 13,239,122	\$ -	\$ 20,083,921	\$ (335,863)	(2%)
Food Purchases	\$ 20,630,162	\$ 583	\$ 528,298	\$ 20,351,689	\$ 20,880,570	\$ 250,408	
Food Processing Supplies	1,580,000	-	-	1,539,117	1,539,117	(40,883)	
Other Food Purchases	7,402	-	4,900	-	4,900	(2,502)	
Food Supplies	\$ 22,217,564	\$ 583	\$ 533,198	\$ 21,890,806	\$ 22,424,587	\$ 207,023	1%
Furniture and Equipment - Inventoried	\$ 2,109,481	\$ 50,000	\$ 1,084	\$ 1,252,565	\$ 1,303,649	\$ (805,832)	
Computer Equipment - Inventoried	1,952,398	195,618	19,669	687,711	902,998	(1,049,400)	
Non-Capitalized Equipment	\$ 4,061,879	\$ 245,618	\$ 20,753	\$ 1,940,276	\$ 2,206,647	\$ (1,855,232)	(46%)
SUPPLIES AND MATERIALS TOTAL	\$ 85,236,924	\$ 20,326,565	\$ 34,211,120	\$ 27,156,994	\$ 81,694,679	\$ (3,542,245)	(4%)
<i>Percent of Operating Budget</i>	6%	2%	7%	25%	6%		
CAPITAL OUTLAY							
Architects Fees	\$ 27,500	\$ -	\$ 27,500	\$ -	\$ 27,500	\$ -	
Miscellaneous Contracts and Other Charges	1,503,543	-	1,449,352	-	1,449,352	(54,191)	
Building Contracts	\$ 1,531,043	\$ -	\$ 1,476,852	\$ -	\$ 1,476,852	\$ (54,191)	(4%)

Budget by Object Code

Object Code	Budget 2014-15	Proposed Budget 2015-16				Increase/ Decrease	%
		State	Local	Federal	Total		
Purchase of Furniture and Equipment - Capitalized	\$ 1,124,358	\$ 137,849	\$ 118,075	\$ 770,000	\$ 1,025,924	\$ (98,434)	
Equipment	\$ 1,124,358	\$ 137,849	\$ 118,075	\$ 770,000	\$ 1,025,924	\$ (98,434)	(9%)
Purchase of Vehicles	\$ 3,156,202	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ (3,046,202)	
License and Title Fees	23,831	7,500	16,221	-	23,721	(110)	
Vehicles	\$ 3,180,033	\$ 7,500	\$ 16,221	\$ 110,000	\$ 133,721	\$ (3,046,312)	(96%)
CAPITAL OUTLAY TOTAL	\$ 5,835,434	\$ 145,349	\$ 1,611,148	\$ 880,000	\$ 2,636,497	\$ (3,198,937)	(55%)
<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	\$ 17,623,869	\$ -	\$ 18,937,763	\$ -	\$ 18,937,763	\$ 1,313,894	
TRANSFERS TOTAL	\$ 17,623,869	\$ -	\$ 18,937,763	\$ -	\$ 18,937,763	\$ 1,313,894	7%
<i>Percent of Operating Budget</i>	<i>1%</i>	<i>0%</i>	<i>4%</i>	<i>0%</i>	<i>1%</i>		
OPERATING BUDGET	\$ 1,392,429,346	\$ 827,042,982	\$ 462,751,412	\$ 109,594,170	\$ 1,399,388,564	\$ 6,959,218	0%
BUILDING PROGRAM	516,120,130	-	476,600,000	-	476,600,000	(39,520,130)	(8%)
TOTAL BUDGET	\$ 1,908,549,476	\$ 827,042,982	\$ 939,351,412	\$ 109,594,170	\$ 1,875,988,564	\$ (32,560,912)	(2%)

Staff Budget

	Months of Employment					Increase/ Decrease
	2014-15	2015-16			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	48.00		48.00		48.00	0.00
Director and/or Supervisor	3,794.00	311.00	3,310.80	169.20	3,791.00	(3.00)
Principal/Headmaster	2,076.25	2,076.00	8.00		2,084.00	7.75
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,120.00	1,658.00	1,486.00		3,144.00	24.00
Other Assistant Principal Assignment	235.00	235.00			235.00	0.00
Assistant Superintendent	192.00	24.00	180.00		204.00	12.00
	<u>9,489.25</u>	<u>4,328.00</u>	<u>5,032.80</u>	<u>169.20</u>	<u>9,530.00</u>	<u>40.75</u>
Instructional Personnel - Certified						
Teacher	102,026.30	89,480.19	8,542.38	5,444.05	103,466.62	1,440.32
Teacher - ROTC	180.50	90.00	1.00	89.50	180.50	0.00
Teacher - VIF	230.00	230.00			230.00	0.00
Extended Contracts	6.00	6.00	53.50	253.50	313.00	307.00
Master Teacher	808.00	784.50	33.50		818.00	10.00
	<u>103,250.80</u>	<u>90,590.69</u>	<u>8,630.38</u>	<u>5,787.05</u>	<u>105,008.12</u>	<u>1,757.32</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	9,471.30	7,969.80	1,490.50	274.00	9,734.30	263.00
Instructional Support II - Advanced Pay Scale	1,735.70	1,490.40	280.30	13.00	1,783.70	48.00
Psychologist	1,126.50	1,087.50	56.00	1.00	1,144.50	18.00
Instructional Facilitator	2,216.20	812.20	763.20	910.80	2,486.20	270.00
	<u>14,549.70</u>	<u>11,359.90</u>	<u>2,590.00</u>	<u>1,198.80</u>	<u>15,148.70</u>	<u>599.00</u>
Instructional Support Personnel - Non-Certified						
Teaching Assistant - Other	335.30	238.00	97.30		335.30	0.00
Teaching Assistant - NCLB	24,192.72	18,563.03	3,460.37	3,142.42	25,165.82	973.10
Interpreter, Brailist, Translator, Education Interpreter	419.30	355.30	64.00		419.30	0.00
Therapist	744.90	649.90	105.00		754.90	10.00
School-Based Specialist	347.50		300.00	47.50	347.50	0.00
Monitor	1,370.91		1,573.41		1,573.41	202.50
	<u>27,410.63</u>	<u>19,806.23</u>	<u>5,600.08</u>	<u>3,189.92</u>	<u>28,596.23</u>	<u>1,185.60</u>
Technical and Administrative Support Personnel						
Office Support	11,291.36	5,520.14	5,814.42	127.80	11,462.36	171.00
Technician	576.00	12.00	564.00		576.00	0.00
Administrative Specialist (Central Support)	636.00		648.00		648.00	12.00
	<u>12,503.36</u>	<u>5,532.14</u>	<u>7,026.42</u>	<u>127.80</u>	<u>12,686.36</u>	<u>183.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2014-15	2015-16			Total	
	Total	State	Local	Federal		
Substitute Personnel						
Substitute - Non-Teaching	692.00	692.00			692.00	0.00
	<u>692.00</u>	<u>692.00</u>	<u>0.00</u>	<u>0.00</u>	<u>692.00</u>	<u>0.00</u>
Operational Support Personnel						
Driver	11,447.40	11,393.40	204.00		11,597.40	150.00
Custodian	5,524.71	5,578.71	6.00		5,584.71	60.00
Cafeteria Worker	6,331.00		6,423.00		6,423.00	92.00
Skilled Trades	4,188.00	1,764.00	2,484.00		4,248.00	60.00
Manager	2,390.00	180.00	2,240.00		2,420.00	30.00
	<u>29,881.11</u>	<u>18,916.11</u>	<u>11,357.00</u>	<u>0.00</u>	<u>30,273.11</u>	<u>392.00</u>
Total Months of Employment	<u>197,776.85</u>	<u>151,225.07</u>	<u>40,236.68</u>	<u>10,472.77</u>	<u>201,934.52</u>	<u>4,157.67</u>
Months Assigned Directly to Schools	175,802.18	143,557.07	26,367.31	9,371.97	179,296.35	3,494.17
Months Budgeted Centrally but Working in Schools						
Operations Support	5,346.91	636.00	4,985.41	24.00	5,645.41	298.50
Academic Advancement	7,330.40	5,254.00	1,556.60	815.80	7,626.40	296.00
Superintendent's Office	12.00		12.00		12.00	0.00
	<u>12,689.31</u>	<u>5,890.00</u>	<u>6,554.01</u>	<u>839.80</u>	<u>13,283.81</u>	<u>594.50</u>
School-Based Months	<u>188,491.49</u>	<u>149,447.07</u>	<u>32,921.32</u>	<u>10,211.77</u>	<u>192,580.16</u>	<u>4,088.67</u>
	95%				95%	
Central Services Months						
Operations Support	5,991.36	1,343.00	4,660.36	12.00	6,015.36	24.00
Academic Advancement	2,322.00	423.00	1,683.00	237.00	2,343.00	21.00
Superintendent's Office	324.00	12.00	300.00	12.00	324.00	0.00
Communications	432.00		444.00		444.00	12.00
Chief of Staff and Strategic Planning	216.00		228.00		228.00	12.00
Central Services Months	<u>9,285.36</u>	<u>1,778.00</u>	<u>7,315.36</u>	<u>261.00</u>	<u>9,354.36</u>	<u>69.00</u>
	5%				5%	
Total Months of Employment	<u>197,776.85</u>	<u>151,225.07</u>	<u>40,236.68</u>	<u>10,472.77</u>	<u>201,934.52</u>	<u>4,157.67</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
Director and/or Supervisor					
136	Elementary Support Model		12.00		12.00
176	Race to the Top (PRC 156)			(12.00)	(12.00)
177	American Recovery and Reinvestment Act School Improvement 1003 (G)			(3.00)	(3.00)
		0.00	12.00	(15.00)	(3.00)
Principal					
67	New Schools and Calendar Changes	36.00			36.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars	12.00	4.00		16.00
122	East Wake High School Reunification	(36.00)			(36.00)
124	One-time Costs in 2014-15		(8.25)		(8.25)
		12.00	(4.25)	0.00	7.75
Assistant Principal					
67	New Schools and Calendar Changes	20.00	26.00		46.00
124	One-time Costs in 2014-15		(22.00)		(22.00)
		20.00	4.00	0.00	24.00
Assistant Superintendent					
136	Elementary Support Model		12.00		12.00
		0.00	12.00	0.00	12.00
	Subtotal - Administrative Personnel	32.00	23.75	(15.00)	40.75
Instructional Personnel - Certified					
Teacher					
64	Classroom Teachers	1420.00	2.00		1,422.00
67	New Schools and Calendar Changes	114.00	90.00		204.00
74	Academically/Intellectually Gifted Teachers	15.50	40.00		55.50
75	Career and Technical Education Months of Employment	51.88			51.88
79	Elementary School Academics Teachers		(80.00)		(80.00)
82	Limited English Proficiency	15.00			15.00
83	Middle School Academics Teachers		15.00		15.00
86	Special Education Teachers and Teaching Assistants	150.00			150.00
89	Alternative Learning Center Teacher		5.00		5.00
90	Elementary and Middle School Intervention Teachers		18.00		18.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
91	Preschool Special Education Classroom Teachers and Teaching Assistants		245.00	20.00	265.00
97	SCORE Full-time Teachers	120.00			120.00
118	Phase Out of Career and Technical Education Months to Classroom Teachers	(112.86)	112.86		0.00
120	Indian Gaming	(43.60)	43.60		0.00
124	One-time Costs in 2014-15		(198.56)		(198.56)
127	Title I Change in Revenue			(685.00)	(685.00)
132	Magnet Program Expansion - Global Studies and Language Immersion Programs		10.00		10.00
133	Magnet Program Theme Alignment Months of Employment (MOE)		22.50		22.50
134	Vernon Malone College and Career Academy Teacher		20.00		20.00
135	Knightdale High School Redesign		21.00		21.00
156	Title III Limited English Proficiency Language Acquisition - Significant Increase			10.00	10.00
160	Individuals with Disabilities Education Act VI-B Preschool Handicapped			(1.00)	(1.00)
		<u>1,729.92</u>	<u>366.40</u>	<u>(656.00)</u>	<u>1,440.32</u>
Extended Contracts					
135	Knightdale High School Redesign		53.50		53.50
136	Elementary Support Model			253.50	253.50
			<u>53.50</u>	<u>253.50</u>	<u>307.00</u>
Master Teacher					
67	New Schools and Calendar Changes		10.00		10.00
			<u>10.00</u>		<u>10.00</u>
	Subtotal - Instructional Personnel - Certified	<u>1,729.92</u>	<u>429.90</u>	<u>(402.50)</u>	<u>1,757.32</u>
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I					
67	New Schools and Calendar Changes	44.00	24.00		68.00
75	Career and Technical Education MOE	90.00			90.00
81	Library Media Specialists		6.00		6.00
84	Title I Coordinating Teacher			11.00	11.00
93	School Counselors - Growth	50.50			50.50
96	School Social Worker	10.00			10.00
109	School Counselors - Program Continuity		172.00		172.00
119	Driver Education	(12.00)			(12.00)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
121	At-Risk State Funding Change in Revenue	(89.00)	89.00		0.00
124	One-time Costs in 2014-15		(31.50)		(31.50)
127	Title I Change in Revenue			(2.00)	(2.00)
132	Magnet Program Expansion - Global Studies and Language Immersion Programs		25.00		25.00
135	Knightdale High School Redesign		1.00		1.00
136	Elementary Support Model			61.00	61.00
170	Medicaid Administrative Claiming Outreach Program			(172.00)	(172.00)
176	Race to the Top (PRC 156)			(12.00)	(12.00)
177	American Recovery and Reinvestment Act School Improvement 1003 (G)			(2.00)	(2.00)
		<u>93.50</u>	<u>285.50</u>	<u>(116.00)</u>	<u>263.00</u>
<i>Instructional Support II</i>					
88	Speech-Language Therapists		24.00		24.00
108	Preschool Speech-Language Therapists		24.00		24.00
		<u>0.00</u>	<u>48.00</u>	<u>0.00</u>	<u>48.00</u>
<i>Psychologist</i>					
95	School Psychologists	18.00			18.00
		<u>18.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18.00</u>
<i>Instructional Facilitator</i>					
107	Effective Teacher Framework Website Resource Specialist		12.00		12.00
131	Instructional Technology Facilitators		115.00		115.00
152	Title I Change in Revenue			(94.00)	(94.00)
135	Knightdale High School Redesign		21.00		21.00
136	Elementary Support Model		60.00	132.00	192.00
155	Title III Limited English Proficiency Language Acquisition Grant			24.00	24.00
		<u>0.00</u>	<u>208.00</u>	<u>62.00</u>	<u>270.00</u>
Subtotal - Instructional Support Personnel - Certified		<u>111.50</u>	<u>541.50</u>	<u>(54.00)</u>	<u>599.00</u>
Instructional Support Personnel - Non-Certified					
<i>Teaching Assistant - NCLB</i>					
65	Classroom Teaching Assistants	60.00	118.00		178.00
86	Special Education Teachers and Teaching Assistants	102.30	353.40		455.70
91	Preschool Special Education Classroom Teachers and Teaching Assistants		268.65	18.60	287.25
124	One-time Costs in 2014-15		(49.30)		(49.30)

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
127	Title I Change in Revenue			(37.20)	(37.20)
133	Magnet Program Theme Alignment Months of Employment		4.65		4.65
136	Elementary Support Model			134.00	134.00
		162.30	695.40	115.40	973.10
<i>Therapist</i>					
85	Occupational Therapist		10.00		10.00
		0.00	10.00	0.00	10.00
<i>Monitor</i>					
100	Safety Assistants		202.50		202.50
		0.00	202.50	0.00	202.50
	Subtotal - Instructional Support Personnel - Non-Certified	162.30	907.90	115.40	1,185.60

Technical and Administrative Support Personnel

<i>Office Support</i>					
67	New Schools and Calendar Changes	157.00	12.00		169.00
72	New Schools - Early Hires, Task Assignment, and Staff Development Dollars		16.00		16.00
122	East Wake High School Reunification		(62.00)		(62.00)
136	Elementary Support Model		12.00		12.00
138	Health Services Processing Technician		12.00		12.00
139	Office of Grants		12.00		12.00
140	Customer Service Representative		12.00		12.00
		157.00	14.00	0.00	171.00
<i>Administrative Specialist</i>					
112	Instructional Support Technician - Desktop Services		12.00		12.00
		0.00	12.00	0.00	12.00
	Subtotal - Technical and Administrative Support Personnel	157.00	26.00	0.00	183.00

Operational Support Personnel

<i>Driver</i>					
67	New Schools and Calendar Changes	150.00			150.00
		150.00	0.00	0.00	150.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Custodian					
67	New Schools and Calendar Changes	60.00			60.00
		<u>60.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>
Cafeteria Worker					
98	Child Nutrition Services		92.00		92.00
		<u>0.00</u>	<u>92.00</u>	<u>0.00</u>	<u>92.00</u>
Skilled Trades					
67	New Schools and Calendar Changes	48.00	12.00		60.00
		<u>48.00</u>	<u>12.00</u>	<u>0.00</u>	<u>60.00</u>
Manager					
98	Child Nutrition Services		30.00		30.00
		<u>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>30.00</u>
	Subtotal - Operational Support Personnel	<u>258.00</u>	<u>134.00</u>	<u>0.00</u>	<u>392.00</u>
	Total	<u>2,450.72</u>	<u>2,063.05</u>	<u>(356.10)</u>	<u>4,157.67</u>

Months By Cost Center				
School-Based Months (0000 - 0799)	2,230.72	1,533.55	(270.10)	3,494.17
Central Services School-Based Months (0800 - 0899)	208.00	457.50	(71.00)	594.50
Central Services Months (0900 - 0999)	12.00	72.00	(15.00)	69.00
Total	<u>2,450.72</u>	<u>2,063.05</u>	<u>(356.10)</u>	<u>4,157.67</u>

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 Superintendent's 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 2015-16.

Categories

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

- Growth
- Program Continuity
- Inflation
- Legislative Impact
- Program Elimination
- New Program
- Changes to Grants
- Grants, Donations, and Allotments Ending
- Capital Building Program

Areas

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

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

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:

	Total Cost	State Cost	Local Cost
Base Pay	\$ 33,000	\$ 33,000	\$ -
Supplement (14.25%)	4,703	-	4,703
Social Security (7.65%)	2,884	2,524	360
Retirement (15.21%)	5,735	5,020	715
Hospital (\$5,378/year)	5,378	5,378	-
Dental (\$291/year)	291	-	291
Total	\$ 51,991	\$ 45,922	\$ 6,069

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	One-time Cost	Amount
New Schools and Calendar Changes	Computers for Transportation	\$ 2,000
School Social Worker	Laptop and Printer	975
Office of Grants	Computer	659
Magnet Program Expansion - Global Studies and Language Immersion Programs	Signage at Five Schools	15,000
Elementary Support Model	Laptop, Printer, and Initial Office Set up	6,950
Health Services Processing Technician	Laptop	837
		\$ 26,421

Growth

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 25 percent increase in charter school students in 2014-15. It is estimated that there will be another increase in the amount due to charter schools in the 2015-16 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.

The proposed budget includes an increase of \$1.3 million for 2015-16. The actual increase could become as high as \$4.8 million. The difference of \$3.5 million is included on the list of potential risks.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 17,637,763
Budget Adjustments:		
Charter Schools		\$ 1,300,000
Total	-	\$ 1,300,000
Proposed Budget	-	\$ 18,937,763

Growth

Classroom Teachers

Area	Schools												
Description	Wake County Public School System based calculations for teacher Months of Employment (MOE) on 10-day student membership in kindergarten through Grade 12 with all students being reported. Preschool students are not included.												
Funding Formula	<p>Elementary School: Integer ((Kindergarten) / 20.97 + (Grade 1 + Grade 2 + Grade 3) / 19.97 + (MYR Grade 4 + MYR Grade 5) / 23.97 + (Trad Grade 4 + Trad Grade 5) / 25.97 + (SYR Grade 4 + SYR Grade 5) / 25.97) * 10</p> <p>Middle School: Integer((Grade 6 + Grade 7 + Grade 8) / 24.97)*10</p> <p>High School: Integer ((Grade 9 + Grade 10 + Grade 11 + Grade 12) / 26.47)* 10</p>												
Calculations	<table border="0"> <tr> <td>2015-16 MOE Needed</td> <td></td> </tr> <tr> <td>Projected MOE</td> <td style="text-align: right;">66,870</td> </tr> <tr> <td>Apply Rounding Down Factor of Integer</td> <td style="text-align: right;"><u>1.22%</u></td> </tr> <tr> <td>Equals MOE Needed</td> <td style="text-align: right;">66,052</td> </tr> <tr> <td>Less MOE Allotted in 2014-15</td> <td style="text-align: right;"><u>- 64,630</u></td> </tr> <tr> <td>Equals Additional MOE Needed for 2015-16</td> <td style="text-align: right;">1,422</td> </tr> </table>	2015-16 MOE Needed		Projected MOE	66,870	Apply Rounding Down Factor of Integer	<u>1.22%</u>	Equals MOE Needed	66,052	Less MOE Allotted in 2014-15	<u>- 64,630</u>	Equals Additional MOE Needed for 2015-16	1,422
2015-16 MOE Needed													
Projected MOE	66,870												
Apply Rounding Down Factor of Integer	<u>1.22%</u>												
Equals MOE Needed	66,052												
Less MOE Allotted in 2014-15	<u>- 64,630</u>												
Equals Additional MOE Needed for 2015-16	1,422												
Strategic Objective	Learning & Teaching												

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	64,630.00	\$ 342,960,308	\$ 82,193,776	\$ 425,154,084
	Budget Adjustments:				
	Classroom Teachers				
	State MOE	1,420.00	\$ 7,835,810	\$ 1,172,352	\$ 9,008,162
	Local MOE	2.00		10,838	10,838
	Total	1,422.00	\$ 7,835,810	\$ 1,183,190	\$ 9,019,000
	Proposed Budget	66,052.00	\$ 350,796,118	\$ 83,376,966	\$ 434,173,084

Growth

Classroom Teaching Assistants

Area	Schools																
Description	Wake County Public School System (WCPSS) based calculations for teaching assistant Months of Employment (MOE) on 10-day student membership in kindergarten through Grade 2.																
Funding Formula	Integer ((Kindergarten + Grade 1 + Grade 2)/28.37)*9.3																
Calculations	<p>2015-16 MOE Needed – WCPSS Formula</p> <table border="0"> <tr> <td>Projected Student Membership K-2</td> <td>37,445</td> </tr> <tr> <td>Divided by Current Formula</td> <td>/ 28.37</td> </tr> <tr> <td>Times Teaching Assistant MOE Length</td> <td>x 9.30</td> </tr> <tr> <td>Employment Length Equals MOE</td> <td>= 12,267</td> </tr> <tr> <td>Apply Rounding Down Factor of Integer</td> <td>4.31%</td> </tr> <tr> <td>Equals MOE Needed</td> <td>11,738</td> </tr> <tr> <td>Less MOE Allotted in 2014-15</td> <td>- 11,560</td> </tr> <tr> <td>Equals MOE Needed in 2015-16</td> <td>178</td> </tr> </table>	Projected Student Membership K-2	37,445	Divided by Current Formula	/ 28.37	Times Teaching Assistant MOE Length	x 9.30	Employment Length Equals MOE	= 12,267	Apply Rounding Down Factor of Integer	4.31%	Equals MOE Needed	11,738	Less MOE Allotted in 2014-15	- 11,560	Equals MOE Needed in 2015-16	178
Projected Student Membership K-2	37,445																
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Equals MOE Needed	11,738																
Less MOE Allotted in 2014-15	- 11,560																
Equals MOE Needed in 2015-16	178																
Strategic Objective	Learning & Teaching																

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	11,560.00	\$ 34,594,624	\$ 224,375	\$ 34,818,999
Budget Adjustments:				
Teaching Assistants				
State MOE	60.00	\$ 181,061	\$ 1,874	\$ 182,935
Local MOE	118.00		359,772	359,772
Substitute Pay		18,038	75	18,113
Overtime		150		150
Total	178.00	\$ 199,249	\$ 361,721	\$ 560,970
Proposed Budget	11,738.00	\$ 34,793,873	\$ 586,096	\$ 35,379,969

Growth

Instructional Supplies

Area	Schools												
Description	Continue with current funding with increase for student growth.												
Funding Formula	<p>State Formula: \$28.38 per K-12 Average Daily Membership (ADM)</p> <p>Local Formula: \$42.66 per K-12 ADM</p> <p>Allotments for alternative schools are based on student membership capacity rather than 10-day student membership.</p> <p>Mount Vernon 166 Longview 140 River Oaks 110 Phillips 300</p>												
Calculations	<p>2014-15</p> <table border="0"> <tr> <td>State Allotment</td> <td>\$4,429,521</td> </tr> <tr> <td>Local Allotment</td> <td>\$6,626,091</td> </tr> </table> <p>2015-16</p> <p>158,175 (projected ADM) + 716 (alternative schools) = 158,891</p> <table border="0"> <tr> <td>State Allotment (158,175*\$28.38)</td> <td>\$4,489,007</td> </tr> <tr> <td>Local Allotment (158,175*\$42.66) + (716*\$71.04)</td> <td>\$6,798,611</td> </tr> </table> <p>Increase for 2015-16</p> <table border="0"> <tr> <td>State Allotment</td> <td>\$ 59,486</td> </tr> <tr> <td>Local Allotment</td> <td>\$ 172,520</td> </tr> </table>	State Allotment	\$4,429,521	Local Allotment	\$6,626,091	State Allotment (158,175*\$28.38)	\$4,489,007	Local Allotment (158,175*\$42.66) + (716*\$71.04)	\$6,798,611	State Allotment	\$ 59,486	Local Allotment	\$ 172,520
State Allotment	\$4,429,521												
Local Allotment	\$6,626,091												
State Allotment (158,175*\$28.38)	\$4,489,007												
Local Allotment (158,175*\$42.66) + (716*\$71.04)	\$6,798,611												
State Allotment	\$ 59,486												
Local Allotment	\$ 172,520												
Strategic Objective	Learning & Teaching												

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 4,429,521	\$ 6,626,091	\$ 11,055,612
Budget Adjustments:				
Instructional Supplies		\$ 59,486	\$ 172,520	\$ 232,006
Total	-	\$ 59,486	\$ 172,520	\$ 232,006
Proposed Budget	-	\$ 4,489,007	\$ 6,798,611	\$ 11,287,618

New Schools and Calendar Changes

Area	Schools
Description	<p>Wake County Public School System will open three new schools in 2015-16 on traditional calendars: Abbotts Creek ES, Scotts Ridge ES, and Apex Friendship HS. Three schools will have calendar changes in 2015-16: Wakefield ES moves from multi-track Year Round (YR) to traditional calendar, Alston Ridge ES moves from single-track YR to multi-track YR, and Ballentine ES remains multi-track YR, but drops Track 2. Rolesville HS adds Grade 12 and Hilburn Academy adds an MS intramural program. Costs are based on a new facility opening or a calendar change using current allotment formulas, not based on student membership. Allotments based on student membership are included on other growth cases.</p>
Proposed Funding	<p><u>All New Schools and Calendar Changes</u></p> <ul style="list-style-type: none"> • Principal: 12 Months of Employment (MOE) per school (Total 36 MOE - \$366,408) • Assistant Principal: 11 MOE for ES with up to 1,099 students; 24 MOE for HS with between 700 - 1,649 students; Scotts Ridge and Abbotts Creek ES estimated students: 600 and Apex Friendship HS estimated students: 1,000 (Total 46 MOE - \$357,688) • Clerical Support: <i>ES Base Formula</i>: 12 MOE lead secretary; 12 MOE student information data manager; 10 MOE clerical assistant; 2 additional clerical assistant months for multi-track YR; <i>HS Base Formula</i>: 12 MOE lead secretary; 12 MOE student information data manager; 12 MOE bookkeeper; 12 MOE registrar; 11 MOE receptionist; 30 MOE clerical assistant (Total 157 MOE - \$495,818) • Library Media Specialists: 10 MOE Abbotts Creek ES, 10 MOE Scotts Ridge ES, 20 MOE Apex Friendship HS, and reduce 2 MOE for Wakefield ES calendar change (Total 38 MOE - \$216,013) • Head Custodians: 12 MOE per school (Total 36 MOE - \$113,031) • Area Superintendent Non-Personnel Budgets: \$775 per school (Total - \$2,325) • Extra Duty: \$7,800 per ES; \$33,280 per MS (half allotment for Hilburn Academy); \$101,920 per HS plus matching benefits (Total - \$164,829) • Testing Office Costs: \$1,379 per school (Total - \$4,137) • Voice and WAN Services: Telephone services and fiber connections for network and Internet services. Phone lines: ES (30 lines each) - 60 x \$17 x 12 months = \$12,240; HS (75 lines) - 75 x \$17 x 12 months = \$15,300; Fiber Connections: ES - 10/100 Meg Circuit at \$440/month = \$10,560 total annual cost; HS - 1 GIG Circuit at \$975/month = \$11,700; (Total - \$49,800) • Custodial Services Contracted Services: Additional square footage is 513,263 x \$1.33 per sq. foot less custodians (60 MOE) (\$682,640 - \$181,538) (Total - \$501,102) • Utilities for Additional Square Footage: \$1.29 per square foot for all utilities (electric - \$0.96, natural gas - \$0.15, water/sewer - \$0.13, LP/oil - \$0.01, solid waste - \$0.04) (Total - \$662,109) <p><u>Abbotts Creek ES, Scotts Ridge ES, and Calendar Changes</u></p> <ul style="list-style-type: none"> • Academically/Intellectually Gifted (AIG) Teachers: 12 MOE each ES (Total 24 MOE - \$124,776) • Elementary School Academics: 35 MOE Academics teachers and 5 MOE instructional resource teachers for each new ES; reduce 1 MOE for Wakefield ES and increase 1 MOE for Alston Ridge ES due to calendar changes. (Total 80 MOE - \$415,922) • K-2 Literacy Teachers: 5 MOE for traditional calendar ES + 6 MOE for YR calendar ES; reduce 1 MOE for Wakefield ES and increase 1 MOE for Alston Ridge ES due to calendar changes. (Total 10 MOE - \$51,992)

New Schools and Calendar Changes

Proposed Funding

Apex Friendship HS and Rolesville HS

- **Career and Technical Education (CTE) Months of Employment (MOE):** 80 MOE teacher, 5 MOE career development coordinator, 5 MOE special populations coordinator, and 5 MOE career academy career development coordinator for Apex Friendship HS **(Total 95 MOE - \$493,911)**
- **Alternative Learning Center (ALC) Teacher:** 10 MOE per HS **(Total - \$51,989)**
- **Gradpoint Teacher:** 10 MOE per HS **(Total - \$51,991)**
- **High School Intervention Coordinator:** 5 MOE per HS **(Total - \$25,995)**
- **Student Assistance Program (SAP) Counselor:** 10 MOE per HS **(Total - \$64,807)**
- **Custodians:** 24 MOE per HS **(Total - \$68,507)**
- **Security:** Bicycle patrol officer and full-time school resource officer per HS. State At-Risk Funds provide \$37,838 for each high school. **(Total - \$69,838)**
- **Athletics:** \$897 per HS for catastrophic insurance for athletes and to help cover costs of security **(Total - \$897)**
- **Instrument Repair:** \$1,000 per HS (partial funding for new schools until they reach full grade-level capacity); Rolesville HS reaches full grade-level capacity. **(Total - \$750)**
- **Transportation Personnel and Operational Costs:** Transportation is adding 15 new bus routes to first tier for Apex Friendship High School. **(Total - \$750,636)**
 - **Bus Drivers** - At 1,733 hours per year for each driver ($10 / 12 \times 2,080 = 1,733$). Used the rate of \$12.14 per hour. **150 MOE - \$472,830**
 - **Field Mechanics** - Current ratio is 33 buses to one mechanic (1,086 buses divided by 33 mechanics). Need one additional mechanic to maintain the current ratio: $1086 + 15 = 1,101 / 33$ buses per mechanic = 34 mechanics **12 MOE - \$46,543**
 - **Oil** - Price per quart is \$2.55. Projected mileage increase for 2015-16 is 294,675. Oil changes are done every 5,000 miles and 32 quarts of oil are needed per change. $294,675 / 5,000 = 59 \times 32$ quarts = 1,888 quarts $\times \$2.55 =$ **\$4,815.**
 - **Tires** - Per the 2013-14 TD-1 state report Transportation purchased 3,484 tires for 928 buses. This equates to 3.75 tires per bus. There will be 15 additional active buses for the 2015-16 school year. $15 \times 3.75 = 56$ tires $\times \$365$ per tire = **\$20,440.**
 - **Parts** - Total expenditures for parts, supplies, and related labor for 2013-14 was \$3,472,616 divided by 928 buses = \$3,742 per bus. There will be 15 additional buses for the 2015-16 school year. $15 \times \$3,742 =$ **\$56,130.**
 - **Fuel** – Buses traveled 18,231,028 miles in 2013-14. Transportation operated 928 buses. Average miles per bus was 19,645. In 2015-16, Transportation is adding 15 buses and approximately 294,675 miles. Average miles per gallon = 6.60. This equates to 44,648 gallons of fuel at \$3.30 per gallon = **\$147,338.**
 - **Supplies** - Computers (\$2,000 one-time cost), safety shoes, uniforms, and mobile communication - **\$2,540**
- **To Add an 18th Transportation District:** Transportation is creating a new district to be located at Apex Friendship High School to bring the size of the Apex Transportation District to a similar size of the other 17 districts. Each district is assigned an operations manager, two team leaders, a customer services representative, and a processing technician. **(Total 60 MOE - \$215,833)**

Strategic Objective

Learning & Teaching

New Schools and Calendar Changes

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ -	\$ -	\$ -
ABBOTTS CREEK ES				
State MOE				
Principal	12.00	\$ 79,743	\$ 33,862	\$ 113,605
Assistant Principal	10.00	65,567	12,930	78,497
Clerical Support	34.00	109,980	876	110,856
AIG Teacher	12.00	55,106	7,282	62,388
Library Media Specialist	10.00	49,976	6,869	56,845
Head Custodian	12.00	37,386	291	37,677
Local MOE				
Assistant Principal	1.00		7,283	7,283
Elementary School Academics	40.00		207,961	207,961
K-2 Literacy Teacher	5.00		25,996	25,996
Extra Duty			9,583	9,583
Testing Office Costs			1,379	1,379
Non-Personnel Budgets			775	775
Voice and WAN Services			11,400	11,400
Custodial Services			100,220	100,220
Utilities			132,422	132,422
	136.00	\$ 397,758	\$ 559,129	\$ 956,887
SCOTTS RIDGE ES				
State MOE				
Principal	12.00	\$ 79,743	\$ 33,862	\$ 113,605
Assistant Principal	10.00	65,567	12,930	78,497
Clerical Support	34.00	109,980	876	110,856
AIG Teacher	12.00	55,106	7,282	62,388
Library Media Specialist	10.00	49,976	6,869	56,845
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Local MOE				
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Testing Office Costs			1,379	1,379
Non-Personnel Budgets			775	775
Voice and WAN Services			11,400	11,400
Custodial Services			100,220	100,220
Utilities			132,422	132,422
	136.00	\$ 397,758	\$ 559,129	\$ 956,887

New Schools and Calendar Changes

Budget Adjustments

Description	MOE	State	Local	Total
APEX FRIENDSHIP HS				
State MOE				
Principal	12.00	\$ 85,124	\$ 54,074	\$ 139,198
Clerical Support	89.00	271,770	2,336	274,106
CTE Teachers	80.00	367,375	48,548	415,923
CTE Coordinators	15.00	68,884	9,104	77,988
Library Media Specialist	9.00	44,979	6,182	51,161
Gradpoint Teacher	10.00	45,922	6,069	51,991
Head Custodian	12.00	37,386	291	37,677
Custodians	24.00	67,925	582	68,507
Local MOE				
Assistant Principal	24.00		186,128	186,128
ALC Teacher	10.00		51,989	51,989
HS Intervention Coordinator	5.00		25,995	25,995
SAP Counselor	10.00		64,807	64,807
Library Media Specialist	11.00		62,531	62,531
Extra Duty			125,219	125,219
Testing Office Costs			1,379	1,379
Non-Personnel Budgets			775	775
Voice and WAN Services			27,000	27,000
Security		37,838	32,000	69,838
Athletics			897	897
Instrument Repair			500	500
Custodial Services			300,662	300,662
Utilities			397,265	397,265
Transportation Costs:				
State MOE				
Bus Drivers	150.00	468,472	4,358	472,830
Field Mechanic	12.00	46,252	291	46,543
Operations Manager	12.00	59,510	291	59,801
Operations Team Leader	24.00	74,117	582	74,699
Local MOE				
Customer Service Rep.	12.00		37,676	37,676
Processing Technician	12.00		43,657	43,657
Oil, Tires, Parts, and Fuel			228,723	228,723
Supplies (safety shoes, one-time cost computers, uniforms, and mobile communication)			2,540	2,540
	533.00	\$ 1,675,554	\$ 1,722,451	\$ 3,398,005

New Schools and Calendar Changes

Budget Adjustments	Description	MOE	State	Local	Total
	WAKEFIELD ES				
	State MOE - Clerical Support	(2.00)	\$ (4,829)	\$	\$ (4,829)
	Local MOE				
	K-2 Literacy Teacher	(1.00)		(5,199)	(5,199)
	Elementary School Academics	(1.00)		(5,199)	(5,199)
	Library Media Specialist	(2.00)		(11,369)	(11,369)
		(6.00)	\$ (4,829)	\$ (21,767)	\$ (26,596)
	ALSTON RIDGE ES				
	State MOE - Clerical Support	2.00	\$ 4,829	\$	\$ 4,829
	Local MOE				
	K-2 Literacy Teacher	1.00		5,199	5,199
	Elementary School Academics	1.00		5,199	5,199
		4.00	\$ 4,829	\$ 10,398	\$ 15,227
	ROLESVILLE HS				
	Instrument Repair		\$	\$ 250	\$ 250
	HILBURN ACADEMY				
	Extra Duty		\$	\$ 20,444	\$ 20,444
	Total	803.00	\$ 2,471,070	\$ 2,850,034	\$ 5,321,104
	Proposed Budget	803.00	\$ 2,471,070	\$ 2,850,034	\$ 5,321,104

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 2015-16 will receive funding for staff development, and schools opening in 2016-17 will receive funding for early hires and task assignment.

New Schools

Opening in 2015-16	Opening in 2016-17
Abbotts Creek ES	4 new elementary schools
Scotts Ridge ES	1 new middle school
Apex Friendship HS	1 new high school

Funding Formula

The state will fund 4 principal Months of Employment (MOE) for each new school opening in 2016-17. Allotments will be distributed based on the following chart:

	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)	\$30,534	\$40,423	\$41,219
Staff Development (year 2 - school opens)	\$10,000	\$10,000	\$10,000

2016-17 New Schools	Elementary	Middle	High	Total
Principal				
State MOE	16.00	4.00	4.00	24.00
Local MOE	4.00	2.00	2.00	8.00
	20.00	6.00	6.00	32.00
Lead Secretary				
Local MOE	20.00	6.00	6.00	32.00

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	32.00	\$ 82,602	\$ 263,106	\$ 345,708
Budget Adjustments:				
Principals (6 new schools)	32.00	\$ 165,206	\$ 138,217	\$ 303,423
Lead Secretaries	32.00		118,057	118,057
Task Assignment			203,778	203,778
Staff Development Dollars			30,000	30,000
Remove current budget	(32.00)	(82,602)	(263,106)	(345,708)
Total	32.00	\$ 82,604	\$ 226,946	\$ 309,550
Proposed Budget	64.00	\$ 165,206	\$ 490,052	\$ 655,258

Growth

Textbooks

Area	Schools		
Description	Wake County Public School System receives \$14.86 per average daily membership in Grades K-12 from the state.		
Calculations	2014-15 State Allotment adjusted for Charter Schools	\$	2,305,294
	Plus Carryover from 2013-14		1,711,969
	Plus Textbook Recycling		9,038
	Equals 2014-15 Textbook Budget	\$	4,026,301
	Less Planned Expenditures for 2014-15		(2,769,780)
	Equals Estimated Carryover from 2014-15	\$	1,256,521
	2015-16 Budget (based on estimated student count)		
	(158,175 students * \$14.86 per student)	\$	2,350,480
	Carryover plus new funds equal 2015-16 Budget	\$	3,607,001
	Less 2014-15 Budget		(4,026,301)
	Equals a Decrease in Textbook Funds	\$	(419,300)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 4,026,301
Budget Adjustments:		
Allotment Increase		\$ 41,324
Decrease Carryover		(460,624)
Total	-	\$ (419,300)
Proposed Budget	-	\$ 3,607,001

Growth

Academically/Intellectually Gifted (AIG) Teachers

Area	Academics
Description	<p>The AIG program provides direct services in classrooms and pull out at the elementary and middle school levels. Indirect services are provided at the high school level for administrative and collaboration consultative services for qualifying students according to Wake County Public School System (WCPSS) AIG program guidelines with the support of coordinating teachers. Central office staff provides direct support to all schools in the district.</p> <p>AIG teachers are to provide direct support to AIG students. AIG teachers also provide support to regular education teachers to increase the cognitive demands of instructional tasks for students, as well as professional development for teachers in differentiation strategies that are effective in all classrooms with all students. Currently, there are not sufficient Months of Employment (MOE) to adequately serve all AIG students and students with high-achievement potential, particularly nurturing the under-represented populations, K-12, nor enough months to support each school.</p>
Funding Formula	<p>State Formula: Each Local Education Agency (LEA) receives \$1,280.77 per child for 4 percent of average daily membership regardless of the number of children identified as Academically or Intellectually gifted in the LEA. Approximately, 17 percent of the Wake County K-12 student population is identified as Academically or Intellectually Gifted. Based on this formula, the anticipated state increase in revenue for 2015-16 is \$181,932. The cost of a state teacher month of employment is \$4,592. The 2015-16 total increase in state funds divided by one teacher state month - $\\$181,932/\\$4,592 = 39.50$ MOE.</p>
Proposed Funding	<p>AIG Teacher Positions: 15.50 MOE for growth at existing schools and 40 MOE for expansion of the Co-Teaching Model in select elementary and middle schools. A portion of the AIG request is on the New Schools and Calendar Changes case.</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,296.00	\$ 7,921,500	\$ 1,353,337	\$ 9,274,837
Budget Adjustments:				
AIG Teacher State MOE	15.50	\$ 71,179	\$ 9,406	\$ 80,585
AIG Teacher Local MOE	40.00		207,961	207,961
Supplies (recurring)		541		541
Total	55.50	\$ 71,720	\$ 217,367	\$ 289,087
Proposed Budget	1,351.50	\$ 7,993,220	\$ 1,570,704	\$ 9,563,924

Growth

Career and Technical Education (CTE) Months of Employment (MOE)

Area	Academics																		
Description	<p>For 2015-16, an additional 141.88 MOE will support the following:</p> <ul style="list-style-type: none"> • Garner High School - 10 MOE (Emergency Medical Technology Teacher) • Rolesville High School - 20 MOE (two teachers) • Nine regular high schools with the highest CTE enrollment - 90 MOE (CTE Instructional Improvement and Accountability Coordinator - 9 positions) • Other teaching positions to meet overall growth in Grades 6-12 - 21.88 MOE 																		
Funding Formula	<p>State Formula: The North Carolina Department of Public Instruction (NCDPI) allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in Grades 8-12, which averages to a ratio of 1:9.032.</p> <p>Wake County Public School System (WCPSS) Formula: WCPSS allots months to schools based on the total school enrollment, number of students enrolled in CTE courses, and the feasibility to accommodate new or additional programs.</p>																		
Calculations	<p>Projected base MOE for 2015-16 is a base of 50 MOE plus Grades 8-12 enrollment of 59,565/9.033 = 6,594. Total projected MOE for 2014-15 is 6,644.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;">Projected CTE Base MOE for 2015-16</td> <td style="text-align: right;">6,644.00</td> </tr> <tr> <td>Less Charter School Adjustment</td> <td style="text-align: right;">(73.76)</td> </tr> <tr> <td>Less Allowable 33 percent of 2012-13 Discretionary Reduction</td> <td style="text-align: right;">(112.86)</td> </tr> <tr> <td>Estimated Allotment for 2015-16</td> <td style="text-align: right;">6,457.38</td> </tr> <tr> <td>Less the 2014-15 Allotment to Schools</td> <td style="text-align: right;">(6,136.50)</td> </tr> <tr> <td>Less 2014-15 Central Services Positions</td> <td style="text-align: right;">(84.00)</td> </tr> <tr> <td>Increase in CTE MOE for 2015-16</td> <td style="text-align: right;">236.88</td> </tr> <tr> <td>Less 95 MOE for Apex Friendship HS on News Schools and Calendar Changes business case</td> <td style="text-align: right;">95.00</td> </tr> <tr> <td>Total increase for CTE MOE case</td> <td style="text-align: right;">141.88</td> </tr> </table>	Projected CTE Base MOE for 2015-16	6,644.00	Less Charter School Adjustment	(73.76)	Less Allowable 33 percent of 2012-13 Discretionary Reduction	(112.86)	Estimated Allotment for 2015-16	6,457.38	Less the 2014-15 Allotment to Schools	(6,136.50)	Less 2014-15 Central Services Positions	(84.00)	Increase in CTE MOE for 2015-16	236.88	Less 95 MOE for Apex Friendship HS on News Schools and Calendar Changes business case	95.00	Total increase for CTE MOE case	141.88
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Total increase for CTE MOE case	141.88																		

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	6,220.50	\$ 39,202,877	\$ 5,525,863	\$ 44,728,740
	Budget Adjustments:				
	CTE Teachers	51.88	\$ 238,242	\$ 31,484	\$ 269,726
	Instructional Improvement	90.00	413,297	54,617	467,914
	Longevity		(153,137)		(153,137)
	Total	141.88	\$ 498,402	\$ 86,101	\$ 584,503
	Proposed Budget	6,362.38	\$ 39,701,279	\$ 5,611,964	\$ 45,313,243

Career and Technical Education (CTE) Program Support

Area	Academics
Description	CTE Program Support revenues are anticipated to increase for 2015-16 due to increases in student enrollment in Grades 8 -12 (59,565 x \$33.85) + \$10,000 = \$2,026,275
Funding Formula	<p>State Formula: \$10,000 per local education agency with remainder distributed based on average daily membership in Grades 8-12 (\$33.85).</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>

Calculations

Description	2014-15	2015-16	Difference
Current Year Budget Revenue	\$ 1,991,037	\$ 2,026,275	\$ 35,238
Transfer to Teacher Positions	(67,205)	(35,238)	31,967
Charter School Adjustment	(22,580)	(22,580)	
Transfer from CTE MOE	794,985		(794,985)
Adobe License Adjustment	(41,356)	(41,356)	
Microsoft IT Academy Adjustment	(31,360)	(31,360)	
Charter School Adjustment	2,486	2,486	
Credential Allotment	57,208		(57,208)
Second Month ADM Adjustment	5,232		(5,232)
	\$ 2,688,447	\$ 1,898,227	\$ (790,220)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	24.00	\$ 2,688,447	\$ 30,148	\$ 2,718,595
Budget Adjustments:				
Substitute Teacher - Staff Development		\$ (3,260)	\$	\$ (3,260)
Driver Overtime		(1,000)		(1,000)
Curriculum Development Pay		(19,205)		(19,205)
Staff Development Pay		(3,000)		(3,000)
Staff Development Instructor		(3,000)		(3,000)
Social Security		(2,254)		(2,254)
Retirement		(944)		(944)
Contracted Services		(43,660)		(43,660)
Workshop Expenses		(31,622)		(31,622)
Printing and Binding		(20,000)		(20,000)
Field Trips		(49,153)		(49,153)
Postage		(121)		(121)
Tuition Reimbursements		(88,381)		(88,381)
Supplies and Materials		(47,671)		(47,671)
Other Textbooks		(1,003)		(1,003)

Growth

Career and Technical Education (CTE) Program Support

Budget Adjustments

Description	MOE	State	Local	Total
Computer/Software and Supplies		\$ 17,649	\$	\$ 17,649
Furniture and Equipment - Inventoried		(95,656)		(95,656)
Computer Equipment - Inventoried		(392,637)		(392,637)
Purchase of Furniture and Equipment		(5,302)		(5,302)
Total	-	\$ (790,220)	\$ -	\$ (790,220)
Proposed Budget	24.00	\$ 1,898,227	\$ 30,148	\$ 1,928,375

Growth

High School Advance Education Accreditation and Membership Fees

Area

Academics

Description

Funds are set aside in the High School Programs budget and allocated \$2,000 per high school each year according to schools up for review. Additionally, on a yearly basis, Wake County Public School System is required to pay \$750 per high school for membership dues and fees. High School Programs currently receives funding that covers this cost for only 18 of the 30 high schools that are required to pay.

Therefore, this request shifts the budget allocated to schools for the review to the central budget to cover the annual district dues for \$22,500 (30 schools x \$750 per high school) and maintain \$7,500 to assist small schools with the SACS visit costs that larger high schools have resources to cover the costs.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 30,000
Budget Adjustments:		
Contracted Services		\$ (8,500)
Membership Dues and Fees		8,500
Total	-	\$ -
Proposed Budget	-	\$ 30,000

Growth

Elementary School Academics Teachers

Area	Academics
Description	<p>The Elementary School Academics allotments are designed to support the elementary program by funding Instructional Resource Teachers (IRTs) and teachers for music, visual art, physical education, and other instructional personnel.</p> <p>IRTs provide communication between the Elementary Curriculum and Instruction Department and the elementary schools. They also support classroom teachers with implementing the best instructional practices and coordinate and conduct staff development.</p>
Funding Formula	This request includes a formula change from 1:14.32 to 1:14.84. Months of Employment (MOE) for new schools are reflected on a separate business case.
Proposed Funding	<p>Elementary Schools: Projected enrollment 2015-16: 74,556 Projected new schools enrollment 2015-16: 1,200 Growth less new schools enrollment: $74,556 - 1,200 = 73,356$ Projected growth number of MOE for 2015-16: $73,356 / 14.84 = 4,943$ Increase due to growth for 2015-16: $5,023 - 4,943 = (80)$ MOE</p> <p>There is a decrease of 80 MOE needed for growth which will be used for new schools to receive a 10 MOE IRT allotment (5 MOE each x 2 new schools) and 70 MOE Elementary Academics Teacher allotment (35 MOE x 2 new schools), plus 1 MOE for Wakefield ES and 1 MOE reduction for Alston Ridge due to calendar changes.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	5,023.00	\$ 33,917,556
Budget Adjustments:		
Teachers Local MOE	(80.00)	\$ (415,922)
Total	(80.00)	\$ (415,922)
Proposed Budget	4,943.00	\$ 33,501,634

Growth

Language Assistance Services

Area **Academics**

Description Increase local funds to provide additional hourly interpreters to assist during peak times of need. 2013-14 was the first full year of operation for the Office of Translation and Interpretation Services. The first quarter of the current school year has shown a 24 percent increase in the requests for interpreters. The October 2014 annual evaluation conducted by Data and Accountability recommends increased publicity of services to parents and school personnel and additional contracted interpreters.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 179,059
Budget Adjustments:		
Contracted Services		\$ 25,000
Stipends		24,572
Total	-	\$ 49,572
Proposed Budget	-	\$ 228,631

Growth

Library Media Specialists

Area Academics

Description Add 6 Months of Employment (MOE) for library media specialists for district growth.

Funding Formula **State Formula:** One position per 218.55 in average daily membership. State 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.

WCPSS Formula: Media specialists needed for growth based on current funding formulas. New schools require a media specialist to run the media program at each site.

Adjustments were made to calculations to account for school growth specifically for middle schools that are increasing to the size of a small high school.

Elementary & Middle Schools:

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

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

High Schools	
Number of Students	MOE
Up to 2,200	20
Above 2,200	25

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	2,071.00	\$ 12,210,992	\$ 2,321,239	\$ 14,532,231
Budget Adjustments:				
Library Media Specialists				
Local MOE	6.00	\$	\$ 34,107	\$ 34,107
Total	6.00	\$ -	\$ 34,107	\$ 34,107
Proposed Budget	2,077.00	\$ 12,210,992	\$ 2,355,346	\$ 14,566,338

Limited English Proficiency (LEP)

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 proceeding school year. The ratio of ESL teacher to LEP student is 1:70.5.

LEP October 1, 2014, Headcount: 12,549 or 8.1 percent of the total student population 12,549/155,023 (10 day count) = 0.0809

The LEP student enrollment in Wake County Public Schools increased from 12,094 on October 1, 2013, to 12,549 on October 1, 2014.

2015-16 LEP projected student enrollments $158,175 \times 0.0809 = 12,796.36$

Increase in LEP Months of Employment (MOE): $12,796.36 / 7.05 = 1,815 - 1,800 = 15 \text{ MOE}$

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,783.00	\$ 9,668,104	\$ 1,529,252	\$ 11,197,356
Budget Adjustments:				
LEP State MOE	15.00	\$ 68,883	\$ 9,104	\$ 77,987
Total	15.00	\$ 68,883	\$ 9,104	\$ 77,987
Proposed Budget	1,798.00	\$ 9,736,987	\$ 1,538,356	\$ 11,275,343

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 within Academics and the middle schools. They support the classroom teacher in implementing best instructional practices.</p> <p>Arts: These Months of Employment (MOE) support positions such as foreign language, dance, instrumental music, and/or band.</p>
Funding Formula	<p>In 2008-09, a formula was established stating:</p> <ul style="list-style-type: none"> • 1:50 students • +2 MOE for year-round schools • +2 MOE for small schools (first or second year with fewer than three grade levels) <p>In 2014-15, the budget included 737 MOE for Middle School Academics. This included the MOE allotted to Wake Young Men’s and Women’s Leadership Academies and Hilburn Academy due to the unique nature of those programs: Leadership Academies (3 MOE each) and Hilburn Academy (2 MOE): 8.00 MOE.</p>
Proposed Funding	<p>Including these above formula allotments and maintaining the 1:50 formula, the following is needed for 2015-16.</p> <ul style="list-style-type: none"> • 724 MOE for base allotments based on the 1:50 formula (36,186 students) • 14 MOE for additional 2 MOE for seven 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 Academy (3 MOE), and Wake Young Men’s Academy (3 MOE) <p>This totals 752 MOE for a total increase of 15.00 MOE.</p> <p>For 2015-16, the 84 MOE for College Preparatory Success previous allocated to middle schools will be allocated to those same middle schools as an additional Academics allotment. This will be a one-year allocation to allow schools to transition out of this funding source. The 84 MOE will remain as part of the base budget for middle schools and will be allocated on a new formula in 2016-17.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	737.00	\$ 4,369,101	\$ 837,640	\$ 5,206,741
Budget Adjustments:				
Teachers Local MOE	15.00	\$ -	\$ 77,985	\$ 77,985
Total	15.00	\$ -	\$ 77,985	\$ 77,985
Proposed Budget	752.00	\$ 4,369,101	\$ 915,625	\$ 5,284,726

Title I Coordinating Teacher

Area

Academics

Description

One additional SIOP® coach/coordinating teacher position will expand job-imbedded professional development that supports teachers in Title I schools as they work to infuse research-based SIOP® strategies throughout core instruction. SIOP® training and coaching will emphasize formal language understanding and development in all students and will provide instructional strategies that teach and foster these, concurrent with learning common core and essential standards.

This professional development is intended to support increases in academic achievement for students in typically underachieving sub-groups. An additional intended outcome is that, through implementation with fidelity, SIOP®-infused lessons will enhance core instruction such that it meets the academic needs of approximately 80 percent of students, as evidenced by universal screening data. This expectation is in accordance with the guidelines of tier I of the Multi-Tier System of Supports (MTSS) model.

Strategic Objectives

Learning & Teaching & Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	79.00	\$ 525,426
Budget Adjustments:		
Title I Coordinating Teacher	11.00	\$ 62,272
Indirect Costs		1,859
Laptop		837
Workers' Compensation		138
Total	11.00	\$ 65,106
Proposed Budget	90.00	\$ 590,532

Occupational Therapist

Area	Special Education												
Description	<p>Occupational therapists (OTs) provide evaluation services to all Wake County Public School System (WCPSS) student populations upon procedural request, provide therapy services to PreK-12 students identified as having a need for services via a 504 plan or an Individual Education Plan (IEP), and Responsiveness to Instruction (Rtl).</p> <p>OTs serve students at several assigned schools and travel from school to school during the work day. The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum therapist caseload of 50 students.</p> <p>Of the 20,801 identified special education students reported on the April 2014 child count, 15 percent of these students (3,128 students) receive occupational therapy services. Using the stipulation of 50 students per caseload, 62.56 OTs are needed to meet the needs of the 3,128 students receiving OT services. ($3,128 / 50 = 62.56$)</p> <p>There are currently 542.95 Months of Employment (MOE) available for OTs. Based on this information, we are short 9.46 positions for the 2014-15 school year.</p> <p>WCPSS has submitted caseload overage waiver requests to NCDPI for the 2014-15 school year for caseload overages. The data submitted for the waivers shows that 36 of the 53 OTs exceed the caseload stipulation of 50 students. It is also important to note that OTs' responsibilities extend beyond their caseload of students.</p> <p>Using April 2014 special education student child count data (20,801), an average of 13 percent of the enrolled population is identified as having special needs. Fifteen percent of identified students receive occupational therapy services.</p>												
Calculations	<table border="0"> <tr> <td>Student Membership Projection for 2015-16: 158,175 students</td> <td></td> </tr> <tr> <td>Projected special education students ($158,175 * 13\%$ projected enrollment)</td> <td style="text-align: right;">20,563</td> </tr> <tr> <td>Students requiring occupational therapy services ($20,563 * 15\%$)</td> <td style="text-align: right;">3,084</td> </tr> <tr> <td>Total OTs needed to meet caseload stipulations ($3,084 / 50$)</td> <td style="text-align: right;">61.7</td> </tr> <tr> <td>Additional OTs needed ($61.70 - 53$ existing OTs)</td> <td style="text-align: right;">8.7</td> </tr> <tr> <td>Total MOE needed ($8.70 \text{ OTs} * 10.00 \text{ MOE}$)</td> <td style="text-align: right;">87.00</td> </tr> </table>	Student Membership Projection for 2015-16: 158,175 students		Projected special education students ($158,175 * 13\%$ projected enrollment)	20,563	Students requiring occupational therapy services ($20,563 * 15\%$)	3,084	Total OTs needed to meet caseload stipulations ($3,084 / 50$)	61.7	Additional OTs needed ($61.70 - 53$ existing OTs)	8.7	Total MOE needed ($8.70 \text{ OTs} * 10.00 \text{ MOE}$)	87.00
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Total MOE needed ($8.70 \text{ OTs} * 10.00 \text{ MOE}$)	87.00												
Proposed Funding	<p>Based upon data reflecting the current and projected student needs, we would need 87 MOE for OTs; however, we are adjusting the request to reflect current level of service plus district 2015-16 growth rate of 1.9 percent.</p> <p>Although, based on current staff and the projected increase in the number of students, we would need 87 MOE for OTs, we are only requesting 10 MOE. ($542.95 * 1.9\% = 10 \text{ MOE}$)</p>												
Strategic Objectives	Learning & Teaching and Achievement												

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	542.95	\$ 3,365,086	\$ 11,322	\$ 3,376,408
Budget Adjustments:				
Occupational Therapist	10.00	\$	\$ 80,992	\$ 80,992
Total	10.00	\$ -	\$ 80,992	\$ 80,992
Proposed Budget	552.95	\$ 3,365,086	\$ 92,314	\$ 3,457,400

Special Education Teachers and Teaching Assistants

Area	Special Education
Description	<p>Based on current special education class enrollments, growth trends for special education students, student membership projections, and current funding formulas, 40 special education teacher positions and 57 teaching assistants are needed to support K-12 growth and new classes.</p> <p>The state provides \$3,761.75 per identified special education student up to 12.5 percent of Average Daily Membership (ADM).</p> <p>Special education teaching assistants are required for self-contained classes as established by state law. Teaching assistants are required to meet a student's unique needs as determined by the student's Individual Education Plan.</p>
Separate Classes	<p>Fifteen new separate classes = 20 teaching assistants (1.5 per class) and 15 teachers (one per class).</p> <ul style="list-style-type: none"> • Total Teacher Months of Employment (MOE) (10 MOE x 15 positions) = 150 • Total Teaching Assistant MOE (9.30 MOE x 20 positions) = 186 <p>Separate classes currently serve 2,132 students. An increase of 135 students is anticipated in 2015-16 for a total of 2,267 students.</p>
Growth K-12	<p>Currently, students with disabilities served in Grades K-12 are comprised of 12.5 percent of the ADM. This will equate to an additional 374 students for the 2015-16 school year. The K-12 growth formula is based on total special education students served in K-12 less the special education students served in separate classes. The 2015-16 projection of students served is 19,772 (158,175 x .125).</p>

	<u>2015-16</u>	-	<u>2014-15</u>	<u>Total</u>
Students Served (K-12)	19,772	-	19,241	531
Less separate classes	2,267	-	2,132	135
	17,505	-	17,109	396

Based on this expected growth, we are requesting 8 teaching assistant positions (396 / 50 allotment formula = 8) and 25 new teacher positions (396/16 allotment formula= 25).

MOE needed for growth based on projections:

- **Total Teacher MOE (10 MOE x 25 positions) = 250**
- **Total Teaching Assistant MOE (9.3 MOE x 8 positions) = 74**

MOE requested for growth:

- **Total Teacher MOE and Teaching Assistant MOE = 0**

Even though according to projected growth, we would need 250 additional teacher months and 74 additional teaching assistant months, for the 2015-16 school year we are not requesting any positions for growth. Eliminating positions for growth will necessitate revising the current allocation formula and will result in an increased class size for special education teachers.

Growth

Special Education Teachers and Teaching Assistants

Special Assignment and Comparable Services

Twenty-nine teaching assistants are needed to address comparable services for students moving to Wake County Public School System (WCPSS) with significant needs. WCPSS added 23 positions in 2012-13, 25 positions in 2013-14, and 27 positions in 2014-15. The growth rate for teaching assistants is 8 percent each year. Based on this growth rate, the district expects to add 29 positions in 2015-16.

- **Total Months of Employment (MOE)** $(27 \times .08) = 2.16 + 27 = (29 \times 9.30 \text{ MOE}) = 269.70$

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	11,868.03	\$54,885,221	\$ 9,042,227	\$16,049,702	\$ 79,977,150
Teaching Assistants	10,062.08	15,085,585	4,610,153	5,925,219	25,620,957
Budget Adjustments:					
Special Education Teachers					
State MOE	150.00	\$ 688,827	\$ 91,028	\$	\$ 779,855
Special Education Teaching Assistants					
State MOE	102.30	308,710	3,201		311,911
Local MOE	353.40		1,077,504		1,077,504
Remove prior-year one-time costs			(30,340)		(30,340)
Total	605.70	\$ 997,537	\$ 1,141,393	\$ -	\$ 2,138,930
Proposed Budget	22,535.81	\$70,968,343	\$14,793,773	\$21,974,921	\$107,737,037

Speech-Language Therapists

Area Special Education

Description

The North Carolina Department of Public Instruction (NCDPI) stipulates a maximum therapist caseload of 50 students. Wake County Public School System (WCPSS) has submitted caseload overage waiver requests to NCDPI for the 2014-15 school year for caseload overages. The data submitted for the waivers shows that 45 of the 127 speech-language therapists exceed the caseload stipulation of 50 students.

It is important to note, however, that a speech-language therapist's responsibilities extends beyond the special education students identified as (1) speech-language impaired, primary, (2) speech-language impaired, secondary, or (3) needing speech as a related service. For students who are identified as speech-language primary, therapists serve as the student's Individualized Education Program case manager.

Therapists also routinely provide speech-language screenings and evaluations upon receiving procedural requests. The screenings and evaluations are not included in determining a therapist's full caseload. An additional responsibility of a therapist is to document therapy notes in the EASi system, allowing WCPSS to receive reimbursement for Medicaid eligible students. This year, therapists begin facilitating the oral in-take process for students with feeding/swallowing needs and provide training for school personnel regarding these student needs.

September 2014 10-day allotment child count was 155,023 students. Using April 2014 special education student child count data (20,801), 13 percent of the enrolled population is identified as having special needs. Thirty-three percent of identified students receive speech-language services.

Calculations

Student Membership Projection for 2015-16: 158,175 students	
Projected special education students (158,175*13% of projected enrollment)	20,563
Students requiring speech-language services (20,563*33%)	6,786
Total therapists needed to meet caseload stipulations (6,786 / 50)	135.7
Therapists needed to meet current and projected needs (135.7 - 127)	8.7
Total Months of Employment (MOE) needed (8.7 * 10.00 MOE)	87.00

Proposed Funding

Based upon data reflecting the current and projected student needs, we would need 87 MOE for speech-language therapists; however, we are adjusting the request to reflect the current level of service plus district 2015-16 growth rate of 1.9 percent.

Total MOE Requested (1,272 current budget x 1.9% growth rate) 24.00

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,272.30	\$ 7,008,580	\$ 2,658,602	\$ 9,667,182
Budget Adjustments:				
Speech-Language Therapists	24.00	\$	\$ 153,170	\$ 153,170
Total	24.00	\$ -	\$ 153,170	\$ 153,170
Proposed Budget	1,296.30	\$ 7,008,580	\$ 2,811,772	\$ 9,820,352

Growth

Alternative Learning Center (ALC) Teacher

Area	Student Services										
Description	This request is to add a five-month position at the Wake Young Women's Leadership Academy and a five-month position at the Wake Young Men's Leadership Academy. The ALC teacher position at Vernon Malone College and Career Academy becomes a five-month position. All high schools currently receive one 10-month position for an ALC teacher.										
Calculations	<table border="0"> <thead> <tr> <th style="text-align: left;">School</th> <th style="text-align: right;">MOE</th> </tr> </thead> <tbody> <tr> <td>Wake Young Women's Leadership Academy</td> <td style="text-align: right;">5.00</td> </tr> <tr> <td>Wake Young Men's Leadership Academy</td> <td style="text-align: right;">5.00</td> </tr> <tr> <td>Vernon Malone College and Career Academy</td> <td style="text-align: right;">(5.00)</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">5.00</td> </tr> </tbody> </table>	School	MOE	Wake Young Women's Leadership Academy	5.00	Wake Young Men's Leadership Academy	5.00	Vernon Malone College and Career Academy	(5.00)		5.00
School	MOE										
Wake Young Women's Leadership Academy	5.00										
Wake Young Men's Leadership Academy	5.00										
Vernon Malone College and Career Academy	(5.00)										
	5.00										

Strategic Objectives Learning & Teaching and Achievement

Description	MOE	State	Local	Total
Current Budget	631.00	\$ 3,682,024	\$ 709,346	\$ 4,391,370
Budget Adjustments:				
ALC Teacher Local MOE	5.00	\$	\$ 25,995	\$ 25,995
Total	5.00	\$ -	\$ 25,995	\$ 25,995
Proposed Budget	636.00	\$ 3,682,024	\$ 735,341	\$ 4,417,365

Growth

Elementary and Middle School Intervention Teachers

Area Student Services

Description For the 2014-15 school year, Student Support Services/Intervention Services allocated elementary and middle school teacher months at one Month of Employment (MOE) for every thirty-three students projected to be not proficient. Keeping the current allotment formula, an additional 18 MOE are requested to account for the percentage of the students projected to be not proficient.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	1,411.50	\$ 5,276,470	\$ 5,253,744	\$ 10,530,214
Budget Adjustments:				
Intervention Teachers Local MOE	18.00	\$	\$ 93,583	\$ 93,583
Total	18.00	\$ -	\$ 93,583	\$ 93,583
Proposed Budget	1,429.50	\$ 5,276,470	\$ 5,347,327	\$ 10,623,797

Preschool Special Education Classroom Teachers and Teaching Assistants

Area	Student Services
Description	<p>The number of preschool students with disabilities increased by 12 percent in 2012-13 as well as the 2013-14 school years. April 1, 2014, child count grew by 283 students to a total of 1,555. By the end of the 2013-14 school year, over 1,800 students with disabilities were served in preschool special education services. During the 2014-15 school year, Preschool Programs is averaging about 77 new student placements in special education services per month.</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 Wake County Public School System (WCPSS) has not met the state target. The North Carolina Department of Public Instruction (NCDPI) has set the target at 51.5 percent of students served in regular early childhood settings. Based on December 2013 child count data, Preschool Programs was serving only 25.2 percent of students in regular early childhood settings. Four blended classrooms are requested to comply with federal and state required services. Title I will provide blended (50 percent) funding for four classroom teachers and teaching assistants, and the other 50 percent will be funded by special education.</p> <p>Blended Classrooms</p> <ul style="list-style-type: none">• Teachers - 40 (Months of Employment) MOE (20 Special Education/20 Title I) 4 classrooms x 5 MOE = 20 MOE Special Education + 4 classrooms x 5 MOE = 20 MOE Title I• Teaching Assistants - 37.20 MOE (18.60 Special Education/18.60 Title I) 4 teaching assistants x 9.3 months = 37.20 MOE
Special Education Classrooms	<p>New classrooms are also proposed due to student growth and due to limited capacity at blended settings. Children requiring 6.5 hours of specialized instruction increased from 633 (April 2012) to 707 (April 2013), and then to 838 (April 2014). The data indicates significant growth in the number of classroom seats required for students with disabilities. The number of students served in separate classrooms increased by 10 percent from 2012 to 2013 and 16 percent from 2013 to 2014. Using an average growth rate of 13 percent for students requiring separate classrooms, we are projecting an additional 109 seats required in separate classrooms. Nine new separate classes for preschool students with disabilities are being requested with 1.5 teaching assistants assigned to each class. Two classrooms were added mid-year to address seat capacity for the students requiring specialized services for 6.5 hours per day. For 2015-16, we are requesting to add two five-month teacher positions and two teaching assistants at 4.65 MOE each in order for these two classrooms to be full year.</p> <p>Special Education Classrooms</p> <ul style="list-style-type: none">• Teachers - 100 MOE (90 MOE +10 MOE) 9 additional classrooms: 90 MOE (109 ÷ 12 = 9 x 10 = 90) + Two 5 MOE positions = 10 MOE• Teaching Assistants - 134.85 MOE (125.55 MOE + 9.30 MOE) 13.5 positions x 9.3 = 125.55 MOE + 2 x 4.65 = 9.30 MOE
Itinerant Teachers	<p>The number of classroom facility spaces is limited each school year. The need to provide specialized services to eligible students in environments with typically developing students is required in order to offer a continuum of services and ensure a Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE). Children with more significant impairments will be served itinerantly. The past formula of one teacher to 17 students will change to one teacher to 12 students to accommodate children with greater service needs.</p>

Growth

Preschool Special Education Classroom Teachers and Teaching Assistants

Itinerant Teachers Preschool Programs currently has the capacity to serve 366 students itinerantly. Based on a growth rate of 12 percent, we expect to serve 410 students in community environments with typically developing children. Using the ratio of 12 students per teacher, we need a total of 34 positions. Currently, we have 21.5 itinerant teacher positions. This would equate to an additional 12.5 positions. We are requesting 125 MOE for itinerant teachers.

- **Itinerant Teacher Positions 125 MOE**

Additional Assistance Due to behavioral needs, medical issues, and class size, additional teaching assistants have been required. Additional teaching assistants needed has increased from 136.95 in 2012 to 172.70 in 2013 to 222.30 in 2014. Using an average growth rate of 27 percent, 283.24 are needed. Currently, there are 168.20 MOE; therefore, 115.20 MOE would be required to address additional needs in preschool classrooms. We are requesting 115.20 MOE teaching assistant months for continued unique student needs as well as overload due to required ratios.

- **Additional Assistance Teaching Assistants 115.20 MOE**

Proposed Funding

- **Total Teachers 245 MOE Special Education + 20 MOE Title I = 265 MOE**
- **Total Teaching Assistants 268.65 Special Education + 18.60 Title I = 287.25 MOE**

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget					
Teachers	1,079.00	\$ 4,136,354	\$ 2,494,888	\$ 2,359,191	\$ 8,990,433
Teaching Assistants	1,764.70	1,863,996	1,872,913	1,323,632	5,060,541
Budget Adjustments:					
Itinerant Teachers	125.00	\$	\$ 649,879	\$	\$ 649,879
Preschool Teachers - Special Education	120.00		623,884		623,884
Preschool Teachers - Title I	20.00			103,980	103,980
Preschool Teaching Assistants - Spec Ed.	268.65		819,121		819,121
Preschool Teaching Assistants - Title I	18.60			56,710	56,710
Indirect Cost				4,733	4,733
Workers' Comp.				337	337
Total	552.25	\$ -	\$ 2,092,884	\$ 165,760	\$ 2,258,644
Proposed Budget	3,395.95	\$ 6,000,350	\$ 6,460,685	\$ 3,848,583	\$ 16,309,618

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, 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.

Wake County Public School System (WCPSS) Formula: For 2014-15, schools received allotments based on the below ratios:

Elementary Schools (current ratio 1:635):

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 1:391):

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 year-round allotment for traditional/modified calendar schools.

High Schools (current ratio 1:396):

Number of Students	MOE
1 - 1,830	10 per grade level 2 additional MOE for Dean of Student Services
1,831 - 2,249	10 additional MOE
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 - 25.00 Growth MOE

The 2014-15 base for elementary K-5 counselors is: 1,266.50 MOE. The projected 2015-16 student enrollment for elementary Grades K-5 is $(74,556/635 = 117.41 \text{ positions}) = 117.41 * 11$ (average number of MOE) = 1,291.50 - 1,266.50 = **25.00 growth MOE.**

Middle Schools - (4.00) Growth MOE

The 2014-15 base for middle school 6-8 counselors is: 1,022 MOE. The projected 2015-16 student enrollment for middle school Grades 6-8 is $(36,186/391 = 92.55 \text{ positions}) = 92.55 * 11$ (average number of MOE) = 1,018 - 1,022 = **(4.00) growth MOE.**

High Schools - 29.50 Growth MOE

The 2014-15 base for high school 9-12 counselors is: 1,288 MOE. The projected 2015-16 student enrollment for high school Grades 9-12 is $(47,433/396 = 119.78 \text{ positions}) = 119.78 * 11$ (average number of MOE) = 1,317.50 - 1,288 = **29.50 growth MOE.**

Total K-12 Growth MOE needed to maintain current formula – 50.50 growth MOE.

Please note that use of the current funding formula and the growth request for 2015-16 is still inadequate to meet the state formula.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	3,576.50	\$ 21,310,102	\$ 4,193,240	\$ 1,017,495	\$26,520,837
Budget Adjustments:					
School Counselors					
State MOE	50.50	\$ 284,085	\$ 43,196	\$ -	\$ 327,281
Total	50.50	\$ 284,085	\$ 43,196	\$ -	\$ 327,281
Proposed Budget	3,627.00	\$21,594,187	\$ 4,236,436	\$ 1,017,495	\$26,848,118

Growth

School Psychologists

Area	Student Services
Description	The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500 - 700 students. All Wake County Public School System (WCPSS) psychologists work to implement the North Carolina Department of Public Instruction Standards for School Psychology and NASP's Model for Comprehensive and Integrated School Psychological Services in their daily practice.
Funding Formula	<p>State Formula: One Month of Employment (MOE) per 218.55 in average daily membership. 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.</p> <p>WCPSS Formula: Currently, for 2014-15, schools receive an allotment of one MOE per 168 students.</p>
Calculations	<p>2014-15 Baseline MOE assigned to schools: 924 MOE</p> <p>2015-16 Projected enrollment & MOE assigned to schools: $158,175/168 = 942$ MOE</p> <p>2015-16 Projected MOE minus 2014-15 Baseline MOE: $942 - 924 = 18$ MOE Needed</p>
Strategic Objective	Achievement

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	924.00	\$ 6,273,226	\$ 1,304,598	\$ 7,577,824
	Budget Adjustments:				
	Psychologist State MOE	18.00	\$ 109,771	\$ 18,769	\$ 128,540
	Total	18.00	\$ 109,771	\$ 18,769	\$ 128,540
	Proposed Budget	942.00	\$ 6,382,997	\$ 1,323,367	\$ 7,706,364

Growth

School Social Worker

Area	Student Services								
Description	School social workers provide psychological assessments for students and families as well as develop/integrate community and school-based interventions to remove barriers to learning and overall school success. They also provide direct services such as student and family counseling along with crisis intervention and suicide prevention services.								
Funding Formula	<p>State Formula: One Month of Employment (MOE) per 218.55 students in average daily membership. State 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 in order to close the achievement gap.</p> <p>Wake County Public School System Formula: The district allots school social worker MOE based on data of student needs and total enrollments at schools. For 2014-15, schools received an allotment of one MOE to 202 students. No Child Left Behind recommends a ratio of one MOE to 80 students. The School Social Work Association recommends a ratio of one MOE per 40 students.</p>								
Proposed Funding	2015-16 growth based on the funding formula (1 MOE to 202 students) is an increase of 10 MOE.								
Calculations	<table border="0"> <tr> <td>Base 2014-15:</td> <td>773 MOE (156,207/202=773)</td> </tr> <tr> <td></td> <td>1 MOE to 202 students or 1:202</td> </tr> <tr> <td>Projected Base 2015-16:</td> <td>783 MOE (158,175/202=783)</td> </tr> <tr> <td>Increase 2015-16:</td> <td>10.00 MOE (783 - 773 = 10)</td> </tr> </table>	Base 2014-15:	773 MOE (156,207/202=773)		1 MOE to 202 students or 1:202	Projected Base 2015-16:	783 MOE (158,175/202=783)	Increase 2015-16:	10.00 MOE (783 - 773 = 10)
Base 2014-15:	773 MOE (156,207/202=773)								
	1 MOE to 202 students or 1:202								
Projected Base 2015-16:	783 MOE (158,175/202=783)								
Increase 2015-16:	10.00 MOE (783 - 773 = 10)								
Strategic Objective	Achievement								

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	773.00	\$ 4,219,790	\$ 1,059,382	\$ 5,279,172
	Budget Adjustments:				
	Social Worker State MOE	10.00	\$ 56,254	\$ 8,553	\$ 64,807
	Travel @ \$2,000 per person/per year			2,000	2,000
	Laptop and Printer (one-time cost)			975	975
	Supplies and Materials			113	113
	Cell Phones @ \$108 per person/per year			108	108
	Total	10.00	\$ 56,254	\$ 11,749	\$ 68,003
	Proposed Budget	783.00	\$ 4,276,044	\$ 1,071,131	\$ 5,347,175

Growth

SCORE Full-time Teachers

Area **Student Services**

Description The Second Chance Online Resource for Education (SCORE) program provides instruction to middle and high school students recommended for long-term suspension. Participation in SCORE enables students to continue their education in a media-rich, online learning environment.

Due to the fluctuation in students served on long-term suspension, the initial SCORE program began using contract services. In the 2015-16 school year ,12 full-time positions are needed. Teaching staff will have long-term suspended and home-bound students enrolled in their courses to maximize use of the 12 full-time employees. The number of students served in SCORE has remained constant around 300 students, and the number of home-bound students has increased from 210 students to 225 students annually.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 685,319	\$ -	\$ 685,319
Budget Adjustments:				
SCORE Teachers State MOE	120.00	\$ 551,062	\$ 72,822	\$ 623,884
Reduction to Contracted Services		(685,319)		(685,319)
Total	120.00	\$ (134,257)	\$ 72,822	\$ (61,435)
Proposed Budget	120.00	\$ 551,062	\$ 72,822	\$ 623,884

Child Nutrition Services

Area Child Nutrition

Description

The 2015-16 budget is based on historical revenue and expenditure patterns. Participation in the school meals program for the 2014-15 school year averages three percent over last year's revenue. While supplemental sales have declined, this correlates with the change in the regulations for food preparation under the Smart Snacks USDA Program.

Meal prices for 2014-15 remained the same as 2013-14. At this time, the 2015-16 prices will not increase. Projections for 2015-16 reflect an increase in revenue of \$773,050.

This request reflects an increase of 32 Months of Employment (MOE) for cafeteria managers, 32 MOE for assistant managers, and 65 MOE for cashier assistants for new schools opening (Abbotts Creek Elementary, Scotts Ridge Elementary, and Apex Friendship High School) and a calendar change at Alston Ridge Elementary, and a decrease of 2 MOE for a cafeteria manager, 2 MOE for an assistant manager, and 3 MOE for a cashier assistant due to a calendar change at Wakefield Elementary School.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	8,554.00	\$ 51,772	\$ 20,108,581	\$ 31,586,124	\$ 51,746,477
Budget Adjustments:					
Cafeteria Managers	30.00	\$	\$ 105,161	\$	\$ 105,161
Assistant Managers	30.00		91,822		91,822
Cashier Assistants	62.00		184,358		184,358
Contracted Services			(78,880)		(78,880)
Food Purchases		48,228	(861,038)	1,067,977	255,167
Food Supplies			(40,883)		(40,883)
Supplies			(47,000)		(47,000)
Equipment			51,367		51,367
Advertising			10,000		10,000
Indirect Cost			241,938		241,938
Total	122.00	\$ 48,228	\$ (343,155)	\$ 1,067,977	\$ 773,050
Proposed Budget	8,676.00	\$ 100,000	\$ 19,765,426	\$ 32,654,101	\$ 52,519,527

Growth

Exceptional Children's (EC) Transportation

Area	Transportation
Description	Funding to adjust the EC vendor contracts to accommodate the additional riders needing special transportation.
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 9,565,000	\$ 2,783,000	\$ 12,348,000
Budget Adjustments:				
Pupil Transportation - Contracted		\$ 366,373	\$ 846,349	\$ 1,212,722
Total	-	\$ 366,373	\$ 846,349	\$ 1,212,722
Proposed Budget	-	\$ 9,931,373	\$ 3,629,349	\$ 13,560,722

Growth

Safety Assistants

Area Transportation

Description Add 27 safety assistants to meet the requirement of special needs students requiring an adult to monitor their ride to school. The number of students assigned to special needs cabs (where most safety assistants are assigned) increased 21 percent from October 2013 to October 2014. Therefore, the number of required safety assistants has increased significantly. Currently, there are 185 safety assistants servicing a total population of 3,071 riders (not all riders have an assistant).

Calculations Used 1,300 hours per year for each safety assistant ($7.5/12 \times 2,080 = 1,300$). Used \$11.24 per hour.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	1,388.80	\$ 2,861,775
Budget Adjustments:		
27 Safety Assistants	202.50	\$ 637,629
Total	202.50	\$ 637,629
Proposed Budget	1,591.30	\$ 3,499,404

Mentor Pay Stipend

Area Human Resources

Description

The state eliminated funding for mentors beginning with the 2010-11 school year. During the 2009-10 school year, the Wake County Public School System (WCPSS) received \$732,131.91 from state funds to pay mentors. Currently, during the 2014-15 school year, WCPSS employs 1,700 Beginning Teachers (BTs) for whom the state mandates the district provide mentor support, despite no state funding. With the exception of the 2009-10 school year, WCPSS has had 1,400 to 1,800 during each of the past five years. At this time, mentor support is provided by five full-time coordinating teachers in the Human Resources Department. In addition, each school has one mentor coordinator paid through the extra duty salary schedule. WCPSS uses a portion of Disadvantaged Students Supplemental Funding (DSSF) for mentor pay stipends at each school. However, the state does not guarantee DSSF funding on an annual basis. Furthermore, approximately 50 percent of WCPSS schools are not at a 1:1 mentor/BT ratio. This case assumes DSSF funding will continue at the same level in 2015-16 for WCPSS. Funding for this business case will improve the ratio and allow the central service coordinating teachers to focus their efforts on struggling BTs as well as schools with high teacher turnover, Elementary Support Model schools and/or challenging “Teacher Working Conditions New Teacher” survey results.

This request for funds is based on preliminary BT numbers for the 2014-15 school year using new employment hiring data and Beginning Teacher Support Program screening data. The Human Resources Department will provide funding to mentors of first-year beginning teachers (BT1s) and second-year beginning teachers (BT2s). WCPSS currently employs 1,790 BT1s and BT2s during the 2014-15 school year. Each mentor is only eligible for one stipend regardless of the number of BTs that he/she mentors.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 509,155	\$ 103,291	\$ 612,446
Budget Adjustments:				
Mentor Pay Stipend		\$	\$ 75,058	\$ 75,058
Total	-	\$ -	\$ 75,058	\$ 75,058
Proposed Budget	-	\$ 509,155	\$ 178,349	\$ 687,504

New Teacher Orientation

Area Human Resources

Description All newly certified teachers (local & state) who have never taught before and taught less than six months are eligible for up to three extra days of employment for orientation and classroom preparation. Lateral entry teachers who are newly certified and have never taught before are included in this initiative as well. If the teacher does not have zero years on his/her license due to non-teaching experience being credited, the Salary Administration Section must approve the new teacher orientation funding. The teacher is to be paid appropriately for the teacher's certification level and years of service. Eligible teachers must be paid from pay code Object Code 125 for the additional days of employment. The state will pay up to three days of training per eligible teacher based on the teacher's daily rate of pay. The School Allotments Section will allot funds beginning in March based on the number of eligible teachers paid, not to exceed three days per teacher. Once the number of participants and additional days of service are identified, the school system's regular classroom teacher position allotment will be increased. The three additional new teacher orientation days must be completed by March 15. (The state's deadline for accepting pay requests for new teacher orientation pay is April 30. The March 15 deadline allows proper time to process and submit requests prior to the state's deadline.) Any new teachers hired after the March 15 deadline may be eligible for new teacher orientation pay for the next fiscal year.

The funding level is based on the percentage of beginning teachers hired each year. The daily rate (\$175.36 with 0-4 years of experience with a Bachelor's degree) of a first year beginning teacher times three days of new orientation pay per new hire calculates the amount of new teacher orientation. Currently, new teacher hires total 1,790 as of the middle of November 2014. In 2013-14, new professional hires who attended new employee orientation totaled 336 between November and February. An estimated increase of beginning teachers is anticipated at 100 additional new hires.

Calculations **WCPSS Beginning Teacher New Hires**
 2012-13 = 1,077
 2013-14 = 1,806
 2014-15 = 1,790 (current hires with anticipated increase of 100 new BT hires by the end February)

Daily salary rate of BT ("A" license with Bachelor's degree) = \$175.36
 3 days of new orientation X rate of daily salary = \$526.08
 Anticipated increase of BTs (November - February) = 100

Total Projected Base Pay Increase in Budget	\$ 52,608
Social Security 7.65%	4,025
Retirement 15.21%	<u>8,002</u>
	\$ 64,635

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 181,159
Budget Adjustments:		
New Teacher Orientation		\$ 64,635
Total	-	\$ 64,635
Proposed Budget	-	\$ 245,794

Growth

E-Rate

Area Technology

Description Funding requests through the Federal E-Rate Program are based on free and reduced lunch percentages at each individual school site. The district applies as a whole, and a calculated percentage is used when requesting discounts against telecommunications and internet services. The projected increase in budget is based on the following: an increase in cellular usage, an increase in Centrex services due to new school sites, and an addition of fiber circuits to new school sites.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 2,187,619
Budget Adjustments:		
Telecom		\$ 27,478
Telephone		49,332
Total	-	\$ 76,810
Proposed Budget	-	\$ 2,264,429

Growth

School Connectivity

Area**Technology****Description**

The School Connectivity Initiative is the culmination of several years of vision surrounding the 21st century classroom, and developing a North Carolina workforce poised to meet the challenge of a global economy. The North Carolina Department of Public Instruction is the sponsor of this collaborative effort. 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 connections. 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 \$9,769 is expected for the 2015-16 school year.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 494,917
Budget Adjustments:		
Contracted Services		\$ 9,769
Total	-	\$ 9,769
Proposed Budget	-	\$ 504,686

School Technology Fund

Area	Technology		
Description	State Allotment 2014-15		
	Fines and Forfeitures, Interest	\$	1,844,097
	Indian Gaming		817,541
	Carryover fund 2013-14		2,338,361
	2014-15 Budget	\$	4,999,999
	State Allotment 2015-16		
	Fines and Forfeitures, Interest	\$	1,844,097
	Indian Gaming		817,541
	Carryover fund 2014-15		1,500,000
	Estimated 2015-16 Budget	\$	4,161,638
	Decrease in Carryover for 2015-16	\$	(838,361)

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 4,999,999
Budget Adjustments:		
Contracted Services		\$ (838,361)
Total	-	\$ (838,361)
Proposed Budget	-	\$ 4,161,638

Program Continuity

District-Wide Educational Curriculum and Staff Development

Area Academics

Description This request is to establish local funds to continue to support district-wide curriculum development and staff development for elementary and secondary education.

Despite the loss of Race to the Top funds, there will be an ongoing need to provide effective professional training to an ever-growing number of teachers due to overall enrollment growth. Combined with the possibility of significant changes to state curriculum in English Language Arts and Mathematics in 2015-16, some level of sustained funding in these areas will be critical to ensuring that Wake County Public School System students graduate on time, and college and career ready.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Curriculum and Staff Development		\$ 324,000
Total	-	\$ 324,000
Proposed Budget	-	\$ 324,000

Program Continuity

Effective Teacher Framework (ETF) Website Resource Specialist

Area

Academics

Description

This position was funded during the 2014-15 school year with Race to the Top funds. It is scheduled to terminate June 2015. However, the work conducted by this position is ongoing as it supports the district ETF initiative, specifically, the ETF Community website.

Duties of this position are as follows:

- Populates and maintains digital resources related to effective instructional practice aligned with the district's program, Effective Teaching Framework;
- Adds newly created digital resources to the website that supports the program and assists in the revision of curriculum documents and website resources;
- Coordinates and evaluates other electronic resources available to teachers;
- Ensures that teachers have correct and instructional management tools;
- Establishes and maintains communication with appropriate groups and individuals including administrators, curriculum writers, and data technicians both inside and outside of the district;
- Provides technical support directly to school-based staff who use the website and other electronic resources; and
- Performs other related duties as assigned.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
ETF Website Resource Specialist	12.00	\$ 80,376
Total	12.00	\$ 80,376
Proposed Budget	12.00	\$ 80,376

Program Continuity

Preschool Speech-Language Therapists

Area

Student Services

Description

The responsibilities of the preschool speech-language therapist include screening, evaluation, reevaluation, and transition from early intervention to preschool programs. Speech and language therapy services are provided to (1) speech-language impaired, primary, (2) speech-language impaired, secondary, or (3) students needing speech as a related service. For students who are identified as speech-language primary, therapists serve as the student's Individualized Education Program case manager. Therapists also routinely provide speech-language screenings and evaluations upon receiving procedural requests. An additional responsibility of a therapist is to document therapy notes in the EASi system, allowing Wake County Public School System (WCPSS) to receive reimbursement for the services from Medicaid for eligible students. Therapists facilitate the oral in-take process for students with feeding/swallowing needs and develop feeding plans. As preschool personnel, speech-language pathologists must also serve students in child care settings and in homes which reduces the number of students each therapist can serve due to drive time. Preschool speech-language pathologists at school sites are responsible for facilitating transportation as a related service. The North Carolina Department of Public Instruction (NCDPI) target for special services in the regular setting is 51.5 percent while data for serving students with speech and language impairments is 11.21 percent in the regular setting in WCPSS.

Currently, there are 257 Months of Employment (MOE) allotted to preschool speech. Of the allotted months, 136 months are assigned to evaluation teams, 12 months are assigned to the child find team, 11 months are used to conduct bilingual evaluations, 86 months provide direct speech services, and 12 months are assigned to a lead position. Of the total months allotted for preschool speech, 86 months provide direct services.

Of the 1,555 identified preschool students with disabilities reported on the April 2014 child count, 22 percent (389 students) received speech-language therapy services last school year. The therapists currently serve students in 54 locations with an expected increase in locations due to the increase in the number of students requiring special education services in their current child care settings (which has already resulted in hiring an additional 7.5 itinerant teachers). A 12 percent increase in student growth is expected during the 2014-15 school year. The maximum number of students served by preschool therapists is 35 students.

Proposed Funding

Based on data reflecting the current and projected student needs, 24 MOE preschool speech-language therapists are requested.

- **Total Preschool Speech Therapists 24.00 MOE**

389 students ÷ 35 students per therapist caseload = 11 speech language therapists
 11 total therapists needed - 8.6 currently employed for direct services = 2.4 positions x 10 months = 24.00 MOE

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Federal	Total
Current Budget	257.00	\$ 1,440,591	\$ 288,680	\$ 86,146	\$ 1,815,417
Budget Adjustments:					
Therapists	24.00	\$	\$ 153,170	\$	\$ 153,170
Total	24.00	\$ -	\$ 153,170	\$ -	\$ 153,170
Proposed Budget	281.00	\$ 1,440,591	\$ 441,850	\$ 86,146	\$ 1,968,587

Program Continuity

School Counselors

Area Student Services

Description This request is to move 172 counselor months of employment to local funding due to the decrease in projected revenues in the Medicaid Administrative Claiming Outreach Program.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
School Counselors	172.00	\$ 1,018,327
Total	172.00	\$ 1,018,327
Proposed Budget	172.00	\$ 1,018,327

Program Continuity

Web 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, 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.

Proposed Funding

Description	# of Schools	Costs
C2 Essentials (District Only) Client Hosted		\$ 6,000
C2 Essential (Schools) Client Hosted (phase in new schools)	88	41,250
C2 Essential (Schools) Client Hosted (annual fees existing schools)	88	66,000
Centricity2 Server Maintenance (Client Hosted)		5,000
Staff Development for Schools		18,272
Activation One-time Fee for New Schools		8,800
Total Costs		\$ 145,322
Less Base Budget		\$ (68,000)
Increase Cost for 2015-16		\$ 77,322

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 68,000
Budget Adjustments:		
Subscription - Schools		\$ 82,550
Subscription - Central		6,204
Workshops		4,568
Contracted Services		(16,000)
Total	-	\$ 77,322
Proposed Budget	-	\$ 145,322

Program Continuity

Aspex Solutions, Inc.

Area Human Resources

Description The AppliTrack by Aspex Solutions is an online applicant tracking system that has the potential to move the entire employment process from a paper-based process to an electronically managed process. Applicants will have the ability to apply online as well as upload all supporting application documentation to their online application.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 29,050
Budget Adjustments:		
Yearly Fee		\$ 22,950
Total	-	\$ 22,950
Proposed Budget	-	\$ 52,000

Program Continuity

Instructional Support Technician - Desktop Services

Area Technology

Description This position would increase the desktop support team to 15 full-time positions. The desktop team is the first level support for school-based technical support issues. This team had a total of 18,501 calls assigned to them in the 2012-13 school year with an increase of 6,219 calls (approximately 30 percent) in the 2013-14 school year, for a total of 24,720 calls assigned. This position will assist in maintaining an acceptable response time for these school-based issues.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	168.00	\$ 1,028,110
Budget Adjustments:		
Instructional Support Technician	12.00	\$ 80,587
Total	12.00	\$ 80,587
Proposed Budget	180.00	\$ 1,108,697

Inflation

Benefit Focus - Compensation Services

Area Administrative Services

Description Effective May 2015, the state will replace their current contract with Benefit Focus to Aon Hewitt for all administrative services. Under the Benefit Focus contract, Wake County Public School System (WCPSS) was not charged for ancillary benefit administrative services. However, under the new AON Hewitt contract, there was a projected new cost amounting to approximately \$660,000 per year for continuing administrative services (\$2.75/eligible employee/month), plus \$27,000 for a one-time implementation fee. Because these costs were material in nature, effective May 2015, WCPSS will enter into an independent contract with Benefit Focus for ancillary benefit administrative services. The new cost amounts to approximately \$7,700 per year for a communication portal (\$.35/ eligible employee/year), plus \$43,200 per year for continuing administrative services (3,600/month).

Proposed Funding This request is to increase the budget allocation for contracted services with Benefit Focus for the administration of ancillary benefits offered via The Pierce Group and Ameritas. A budget allocation of \$50,900 is being requested for Fiscal Year 2015-16.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 30,000
Budget Adjustments:		
Contracted Services		\$ 20,900
Total	-	\$ 20,900
Proposed Budget	-	\$ 50,900

Inflation

Risk Finance and Risk Control

Area Administrative Services

Description Managing risk of loss of Wake County Board of Education resources utilizing the past six-year loss experience, exposure units (employees, students, real and personal property values, number of locations, etc.), safety culture, and existing market conditions.

There will be three new schools opening (two elementary schools and one high school), an increase in students by over 8,700, a slight increase in number of employees, over 540 vehicles and activity buses, broader accident insurance, and some hardening of the insurance markets resulting in increasing the liability deductible which demands commitment to comprehensive safety and loss control measures.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 3,538,722
Budget Adjustments:		
Property Insurance		\$ 34,000
Scholastic Accident Insurance		32,550
Contracted Services		12,000
Liability Insurance		10,000
Employer's Workers' Compensation		9,849
Workshop Expense - Allowable Travel		300
Fidelity Bonds		202
Supplies and Materials		200
Travel Expense		197
Printing and Binding		115
Mobile Communication		100
Membership Dues and Fees		50
Vehicle Insurance		(36,063)
Total	-	\$ 63,500
Proposed Budget	-	\$ 3,602,222

Inflation

Real Estate Leases

Area	Facilities
Description	<ul style="list-style-type: none"> The Wakefield 9th lease addresses student capacity and facility needs and expires June 2016. The lease includes rent and payment of Wake County property taxes and is expected to increase by a modest inflation rate factor of 3 to 5 percent per contract terms. The Wake Young Women's Leadership Academy (WYWLA) lease is a long-term lease (20 years) that addresses student capacity and facility needs. The WYWLA lease rate increases annually by an escalation rate of 2.5 percent. The Dubois lease addresses student capacity and facility needs and will be used to house the Long-Term Suspension Program students. The rental rate increases annually by an escalation rate of 3 percent. The Peakway lease addresses parking needs and serves as a regional bus parking and fueling area. The lease expires December 2015 but could be renewed for another six months. The Moore Square parking lease (McLaurin Parking Company and City of Raleigh) addresses staff and magnet program parking needs at Moore Square Magnet Middle School. The McLaurin lease is an annual recurring lease that is expected to renew. The lease expires June 2015. The lease rate is currently \$6,720 per year. Negotiations are in process to acquire additional needed parking spaces from McLaurin at a fixed annual rate not to exceed \$8,000. The City of Raleigh lease is an automatically renewing month to month lease until the city sells its interest in the parking lot. The lease rate is currently \$650 per month. In addition, the city allows use of the Moore Square parking deck with school administration having validation authority for parents, visitors, and school events. There is a monthly city-imposed \$50 administrative fee associated with the validation program. The Lufkin Road Middle School lease addresses use of the Town of Apex gymnasium for student athletics and is an annual recurring lease that is expected to renew. The 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	-	\$ 1,059,261
Budget Adjustments:		
Wakefiled 9th		\$ 560,503
WYWLA		425,174
Dubois Lease		43,183
Peakway Parking		22,500
Moore Square Magnet MS Parking		17,800
Lufkin Road MS		5,900
Town of Garner Building		1
Wake Early College		1
Less 2014-15 Budget		(1,059,261)
Total	-	\$ 15,801
Proposed Budget	-	\$ 1,075,062

Inflation

Real Estate Leases: Crossroads Building 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 132 months remaining as of July 1, 2015. 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. The remaining difference will be funded by the cash flow set aside by the county for this lease. An additional \$10,589 becomes available from the bond cash flow with the county. The remaining is new funding required for inflation.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	- \$	3,132,768
Budget Adjustments:		
Crossroads Buildings I and II		\$ 106,004
Total	- \$	106,004
Proposed Budget	- \$	3,238,772

Legislative Impact

Increase To Beginning Teacher Pay

Area	Schools
Description	In 2014-15, the NC General Assembly increased the beginning base pay for teachers to \$33,000. There is a possibility they will increase the beginning base pay for teachers again in 2015-16 to \$35,000. For Wake County Public School System (WCPSS), this will cause an increase in local cost for base pay increases for locally funded teachers. It will also cause an increase in local cost for supplementary pay increases for state and locally funded teachers since WCPSS's supplement pay scale is calculated on percentages of base pay. Although not included on this business case, there will be an increase in cost for base pay and supplement within grant and contract programs if beginning level teachers are assigned to the program.
Funding Formula	Teacher pay scale begins at \$35,000 rather than \$33,000 for Years 0-4.
Calculations	Increase in base pay of \$2,000 for beginning level teachers in years 0-4. Increase in supplementary pay for beginning level teachers in years 0-4 by applying supplementary pay percentages to revised base pay.
Strategic Objective	Human Capital

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	-	\$ -	\$ -	\$ -
	Budget Adjustments:				
	State-funded Teachers				
	Base Pay		\$ 6,354,275	\$	\$ 6,354,275
	Supplement Pay			514,383	514,383
	Locally Funded Teachers				
	Base Pay			2,812,108	2,812,108
	Supplement Pay			219,617	219,617
	Total	-	\$ 6,354,275	\$ 3,546,108	\$ 9,900,383
	Proposed Budget	-	\$ 6,354,275	\$ 3,546,108	\$ 9,900,383

Legislative Impact

Phase Out Conversion of Career and Technical Education Months to Classroom Teachers

Area Academics

Description According to the North Carolina Department of Public Instruction Local Education Agency Funding Flexibility restrictions, transfers out of Career and Technical Education Months of Employment (MOE) for other categories are reduced to 33 percent of the 2012-13 Discretionary Reduction.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	225.72	\$ 1,386,525	\$ 136,976	\$ 1,523,501
Budget Adjustments:				
Classroom Teachers				
State MOE	(112.86)	\$ (518,273)	\$ (68,488)	\$ (586,761)
Local MOE	112.86		586,761	586,761
Total	-	\$ (518,273)	\$ 518,273	\$ -
Proposed Budget	225.72	\$ 868,252	\$ 655,249	\$ 1,523,501

Legislative Impact

Driver Education

Area Academics

Description

State funding source is non-recurring due to Senate Bill 744, which eliminates annual appropriation for Driver Education from the Department of Transportation and shifts fiscal responsibility to Local Boards of Education (GS 20-88.1) (Section 8.15 a & b).

It is anticipated that between 11,000 and 11,500 students will be served this fiscal year at a contracted rate of \$168.80. The number of students served can fluctuate based upon weather or district transportation cancellations.

Next fiscal year Wake County Public School System (WCPSS) anticipates the fee for students to increase from \$55 to \$65. The contracted amount with Jordan Driving School (JDS) will then be adjusted to \$158.80 per student. Barring no further increase in the student fee, WCPSS anticipates a similar enrollment of 11,000 to 11,500 students. As JDS collects the student fee, WCPSS will see no extra revenue from that fee. There is a potential risk of cost to WCPSS if the General Assembly does not reinstate drivers' education funding.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	12.00	\$ 2,899,185	\$ 8,979	\$ 2,908,164
Budget Adjustments:				
Instructional Support I	(12.00)	\$ (79,181)	\$ (8,979)	\$ (88,160)
Contracted Services		(2,433,791)		(2,433,791)
Purchase of Vehicles		(61,968)		(61,968)
Vehicle Liability Insurance		(132,657)		(132,657)
Supplies and Materials		(87,608)		(87,608)
Repair Parts, Materials, Labor		(60,000)		(60,000)
Workshop Expenses		(14,270)		(14,270)
License/Title Fees		(110)		(110)
Mobile Communication Cost		(15,200)		(15,200)
Printing and Binding		(10,000)		(10,000)
Fuel		(1,000)		(1,000)
Assessments/Penalties		(1,900)		(1,900)
Postage		(1,500)		(1,500)
Total	(12.00)	\$ (2,899,185)	\$ (8,979)	\$ (2,908,164)
Proposed Budget	-	\$ -	\$ -	\$ -

Legislative Impact

Indian Gaming

Area Academics

Description

In June 2012, Senate Bill 582 was approved to authorize the lawful activity of additional Class III games on Indian lands and to create the Indian Gaming Revenue Fund. Section 1 of Senate Bill 582 stated funds received in the Indian Gaming Revenue Fund be allotted to local education agencies, charter schools, and regional schools. The funds could be expended for classroom teachers, teaching assistants, classroom supplies and materials, and textbooks. The funds are non-reverting. In 2014-15, the Wake County Public School System has a carryforward balance of \$200,275 in this allotment. The budget pays for 43.6 MOE for classroom teachers. When the allotment is fully spent in June 2015, there will be no additional carryover. The teacher MOE will be moved back to local funding.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	43.60	\$ 200,275	\$ 26,425	\$ 226,700
Budget Adjustments:				
Classroom Teachers				
State MOE	(43.60)	\$ (200,275)	\$ (26,425)	\$ (226,700)
Local MOE	43.60		226,700	226,700
Total	-	\$ (200,275)	\$ 200,275	\$ -
Proposed Budget	43.60	\$ -	\$ 226,700	\$ 226,700

Legislative Impact

At-Risk State Funding Change in Revenue

Area Student Services

Description At-Risk Funds were cut this year by \$788,718 and carryover funds were \$698,246 less than the 2013-14 carryover, for a total decrease of \$1,486,964 in At-Risk Funds. We are projecting \$1,002,265 less in carryover budget for 2015-16 with a slight increase of \$407,876 in At-Risk Funds that will bring us back to the 2013-14 state level of funding. This will result in a loss of \$594,389 in revenue.

We are requesting to move 89 counselor months of employment to local funding for 2015-16 due to the decrease in projected revenues. At-Risk Funds can no longer fund these instructional support positions. Reduction in supplies, contracts, and printing dollars will cover the remaining loss of revenue.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	4,335.91	\$ 24,044,389	\$ 9,162,133	\$ 33,206,522
Budget Adjustments:				
Counselors State MOE	(89.00)	\$ (500,663)	\$ (76,127)	\$ (576,790)
Counselors Local MOE	89.00		576,790	576,790
Contracted Services		(39,794)		(39,794)
Printing		(108,062)		(108,062)
Supplies		(27,997)		(27,997)
Workshop Expenses		4,500		4,500
Adjustment to Benefits		128,124		128,124
Total	-	\$ (543,892)	\$ 500,663	\$ (43,229)
Proposed Budget	4,335.91	\$ 23,500,497	\$ 9,662,796	\$ 33,163,293

Program Elimination

East Wake High School Reunification

Area

Schools

Description

The four East Wake Academy schools are closing at the end of the 2014-15 school year, and East Wake High School is reopening in 2015-16. The four East Wake Academy programs will continue in 2015-16 within East Wake High School. Assistant principals, teachers, and other certified instructional staff will be held harmless and remain at current staffing levels for 2015-16 due to students completing specific course curriculum needed in the 11th and 12th grade levels. School staffing will adjust to formula for one high school for principal and clerical staff.

Strategic Objective

Learning & Teaching, Achievement, and Community Engagement

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	179.00	\$ 296,620	\$ 578,634	\$ 875,254
Budget Adjustments:				
Principal	(36.00)	\$ (222,465)	\$ (96,582)	\$ (319,047)
Lead Secretary	(36.00)		(132,815)	(132,815)
Data Manager	(12.00)		(42,149)	(42,149)
Clerical Assistant	9.00		29,232	29,232
Receptionist	(11.00)		(33,941)	(33,941)
Registrar	(12.00)		(38,290)	(38,290)
Total	(98.00)	\$ (222,465)	\$ (314,545)	\$ (537,010)
Proposed Budget	81.00	\$ 74,155	\$ 264,089	\$ 338,244

Program Elimination

Travel for Elementary, Middle, and High Schools

Area Schools

Description The in-system travel budget is currently calculated based on the following formula: Round trip mileage to Crossroads*60 (30 weeks*2)*mileage reimbursement rate + 1,000 (200*5 miles)*mileage reimbursement rate.

Recommend removing the in-system travel allocation. Schools can cover the costs within their per pupil local budgets.

Strategic Objective Learning and Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 230,630
Budget Adjustments:		
In-system Travel		\$ (230,630)
Total	-	\$ (230,630)
Proposed Budget	-	\$ -

Program Elimination

One-time Costs in 2014-15

Area	Systemwide
Description	<p>The following one-time costs in 2014-15 are being removed:</p> <p>Schools</p> <ul style="list-style-type: none">• Allotments to schools beyond formula for class size, employee leave, and day-ten reconciliation.• Positions paid by individual school accounts - During 2014-15, Carpenter ES, Lacy ES, Partnership ES, Root ES, and Underwood ES created positions for 2014-15 using individual school accounts. These months of employment are established for one year at a time. Schools may request months for 2015-16, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.• Before and After School Care programs will no longer be offered at the following elementary schools in the 2015-16 school year: Carver ES and Salem ES. <p>Systemwide</p> <ul style="list-style-type: none">• One-time fund balance appropriations (\$23,928,493).• 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 2013-14 to 2014-15.• One-time longevity payments. <p>Human Resources</p> <ul style="list-style-type: none">• Compensation study for non-certified employees. <p>Student Assignment</p> <ul style="list-style-type: none">• Acquisition of Smart Choice Lottery and Student Application System. <p>Chief of Staff and Strategic Planning</p> <ul style="list-style-type: none">• Funding was received in 2014-15 for two new security positions. One-time costs for vehicles and supplies were needed to support the positions. <p>Child Nutrition Services</p> <ul style="list-style-type: none">• One-time bonus pay for non-certified positions. The board of education approved a request on December 2, 2014, from the superintendent to grant a one-time bonus of \$1,250 to all non-certified staff. <p>Transportation</p> <ul style="list-style-type: none">• One-time allotment from the North Carolina Department of Public Instruction to cover the cost of a mandatory repair on school buses. <p>Driver Education</p> <ul style="list-style-type: none">• One-time purchase of Driver Education vehicles.
Strategic Objective	Learning and Teaching

Program Elimination

One-time Costs in 2014-15

Budget Adjustments	Description	MOE	State	Local	Total
	Current Budget	309.61	\$ 2,887,623	\$ 27,372,755	\$ 30,260,378
	Budget Adjustments:				
	Schools - Allotments Beyond Formula				
	Teachers	(156.53)	\$	\$ (759,464)	\$ (759,464)
	Counselors	(31.50)		(194,418)	(194,418)
	Assistant Principals	(22.00)		(143,132)	(143,132)
	Principal	(8.25)		(55,600)	(55,600)
	Teaching Assistant	(9.30)		(29,100)	(29,100)
		(227.58)	\$ -	\$ (1,181,714)	\$ (1,181,714)
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(42.03)	\$	\$ (200,238)	\$ (200,238)
	Teaching Assistants	(40.00)		(95,363)	(95,363)
	Tutor Pay			(51,171)	(51,171)
	Substitute Pay			(264)	(264)
		(82.03)	\$ -	\$ (347,036)	\$ (347,036)
	Schools				
	Before and After School Care		\$	\$ (44,091)	\$ (44,091)
	Systemwide				
	Fund Balance Appropriation				
	Bonus for Non-certified Staff		\$	\$ (7,000,000)	\$ (7,000,000)
	Teacher Compensation			(4,000,000)	(4,000,000)
	Technology for Schools			(3,750,000)	(3,750,000)
	Voice Over IP Conversion			(1,650,000)	(1,650,000)
	Differentiated Resourcing			(1,000,000)	(1,000,000)
	Incentive Bonus for Difficult to Fill Teaching Positions			(898,000)	(898,000)
	Service and Security Vehicles and Equipment			(740,500)	(740,500)
	Salary Audit			(308,186)	(308,186)
	Municipal Collaboration			(26,846)	(26,846)
	Apex ES Computer and Equipment Purchase			(15,487)	(15,487)
	Preparing and Archiving Student Records			(14,038)	(14,038)
	Computer Insurance			(9,500)	(9,500)
	Carryforward Purchase Orders			(4,515,936)	(4,515,936)
	Longevity		(2,489,823)	(494,441)	(2,984,264)
		-	\$ (2,489,823)	\$ (24,422,934)	\$ (26,912,757)

Program Elimination

One-time Costs in 2014-15

Budget Adjustments	Description	MOE	State	Local	Total
	Student Assignment				
	Smart Choice Lottery and Student Application System		\$	\$ (132,050)	\$ (132,050)
	Human Resources				
	Compensation Study		\$	\$ (77,000)	\$ (77,000)
	Chief of Staff and Strategic Planning				
	Vehicles and Supplies		\$	\$ (50,420)	\$ (50,420)
	Child Nutrition Services				
	One-time Bonus Pay		\$	\$ (1,043,533)	\$ (1,043,533)
	Transportation				
	One-time allotment from NCDPI		\$ (397,800)	\$	\$ (397,800)
	Driver's Education				
	Vehicles		\$	\$ (73,977)	\$ (73,977)
	Total	(309.61)	\$ (2,887,623)	\$ (27,372,755)	\$ (30,260,378)
	Proposed Budget	-	\$ -	\$ -	\$ -

Program Elimination

Title I Change in Revenue

Area

Academics

Description

In consideration of the increasing numbers of higher free and reduced lunch schools, the Title I threshold will be changed to 45 percent beginning in the 2015-16 school year. Schools that fall below the 45 percent measure at the spring point in time used to determine Title I eligibility may be grandfathered for one year if they had not been grandfathered during the previous year.

As a result of program elimination for the schools that will no longer qualify and reductions in per pupil funding levels at Title I funded schools, Months of Employment (MOE) will be reduced in the following categories: counselor, social worker, teacher, teaching assistant, coordinating teacher, and parent liaison.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	3,733.55	\$ 32,303,826
Budget Adjustments:		
Teacher	(685.00)	\$ (3,560,008)
Instructional Support I	(2.00)	(11,668)
Instructional Facilitator	(94.00)	(488,527)
Teaching Assistant	(37.20)	(113,344)
Workers' Compensation		(9,059)
Indirect Cost		(122,927)
Total	(818.20)	\$ (4,305,533)
Proposed Budget	2,915.35	\$ 27,998,293

New Program

Local Supplement Increase for Teachers

Area Systemwide

Description The requested funding is to bring Wake County Public School System teachers to the national salary average over a five-year period. Funding represents 20 percent of the total funding required.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Local Supplement Increase		\$ 16,000,000
Total	-	\$ 16,000,000
Proposed Budget	-	\$ 16,000,000

New Program

Salary Increase for Non-Certified Staff

Area Systemwide

Description Funding is requested to provide a 3 percent salary increase for non-certified staff. Since 2008, the only recurring compensation changes for non-certified staff have been a 1.2 percent increase and a \$500 increase.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Salary Increase		\$ 6,000,000
Total	-	\$ 6,000,000
Proposed Budget	-	\$ 6,000,000

New Program

College and Career Ready Assessments

Area Academics

Description

As the Wake County Public School System (WCPSS) continues to develop a strategic plan and implements the Common Core Standards, staff is working more and more to prepare students to graduate with 21st century skills and to be college and career ready. In an effort to measure those skills and provide a more balanced assessment portfolio, WCPSS will implement the use of the Program for International Student Assessment (PISA), as well as the College and Work Readiness Assessment (CWRA) at select high schools on a rotating basis.

During the 2013-14 school year, WCPSS gave the PISA assessment at five high schools, and during the 2014-15 school year, the PISA assessment will be given to five different schools, as well as the CWRA to an additional five schools.

Strategic Objectives Learning & Teaching and Balanced Assessment System

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
CWRA Materials & Scoring		\$ 122,500
PISA Materials & Scoring		40,000
Total	-	\$ 162,500
Proposed Budget	-	\$ 162,500

New Program

Instructional Technology Facilitators (ITF)

Area Academics

Description

This case represents funding for 5 Months of Employment (MOE) for an ITF at each school not designated as a STEM school, to be phased in over a five-year period. Schools designated as STEM schools are allotted 5 MOE for a STEM coordinator and are not included in this case.

Teachers and schools are expected to integrate and utilize technology to engage students in daily instruction in order to build 21st century skills. Schools need an ITF to provide professional development, coaching, and modeling as teachers are learning how to appropriately and effectively integrate technology devices and digital resources in the classroom.

The North Carolina Department of Public Instruction has developed and validated a specific job description and performance appraisal instrument for this position. The position requires an add-on endorsement or a Master's degree in Instructional Technology.

Funding was supported in the budget for the 2013-14 school year, and we were able to provide ITF positions at 32 schools. The second phase of implementation in the 2014-15 school year was not kept as part of the budget. Considering the plan to use CIP 2013 dollars to support schools with greater access to technology, these positions become mission critical for schools.

Proposed Funding

Funding for this case would be phased in at remaining schools over three years.

Year	Number of Schools	Number of MOE	Total Cost
2015-16	23	115	\$ 597,889
2016-17	50	250	\$ 1,299,758
2017-18	50	250	\$ 1,299,758

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	160.00	\$ 861,341	\$ 177,685	\$ 1,039,026
Budget Adjustments:				
ITFs	115.00	\$	\$ 597,889	\$ 597,889
Total	115.00	\$ -	\$ 597,889	\$ 597,889
Proposed Budget	275.00	\$ 861,341	\$ 775,574	\$ 1,636,915

New Program

Magnet Program Expansion - Global Studies and Language Immersion Programs

Area Academics

Description The Wake County Board of Education approved the magnet status for five new schools: Broughton High School, Daniels Middle School, Hodge Road Elementary School, Jeffreys Grove Elementary School, and Stough Elementary School. Broughton and Daniels' magnet theme is Global Studies/Language Immersion while the three elementary schools' magnet theme is Language Immersion.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	-	\$ 44,950	\$ 99,900	\$ 144,850
Budget Adjustments:				
Magnet Coordinator	25.00	\$	\$ 129,976	\$ 129,976
Chinese Language Teacher at Daniels	10.00		51,991	51,991
Instructional Supplies for Immersion & Global Studies at Daniels & Broughton			39,104	39,104
Signage at Five Schools (one-time cost)			15,000	15,000
Total	35.00	\$ -	\$ 236,071	\$ 236,071
Proposed Budget	35.00	\$ 44,950	\$ 335,971	\$ 380,921

New Program

Magnet Program Theme Alignment Months of Employment (MOE)

Area Academics

Description

Kingswood began its Montessori program in 2014-15 and received an additional 4.65 MOE to pay for a teaching assistant for one year out of targeted enrollment funds for the Pre-K/K Montessori program. This business case is to build the 4.65 MOE into Kingswood's yearly magnet allotment to run their Pre-K/K Montessori program.

Brentwood's magnet model requires an additional 5 MOE to make one of their STEM teachers 100 percent STEM teacher instead of 50 percent STEM teacher. This will allow the STEM teacher to work with students on STEM initiatives full time.

Partnership Elementary requires an additional 17.50 MOE to support consistently offering music over multiple years rather than depending on inconsistent allotment funding from average daily membership to support their magnet theme.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Current Budget	42.00	\$ 171,340	\$ 87,326	\$ 258,666
Budget Adjustments:				
Teachers	22.50	\$	\$ 116,980	\$ 116,980
Teaching Assistant	4.65		13,979	13,979
Total	27.15	\$ -	\$ 130,959	\$ 130,959
Proposed Budget	69.15	\$ 171,340	\$ 218,285	\$ 389,625

New Program

Vernon Malone College and Career Academy (VMCCA) Teacher

Area

Academics

Description

VMCCA is in its first year. The small school size (maximum 640 students) and current enrollment means that current allotment formula results in teachers for the core academic areas. This case is to request an additional 20 Months of Employment (MOE) to fund two new positions (Visual Arts and Wake Tech Study Skills and Spanish) and to provide funding that will support the unique program needs of the school. The four elective courses will support the work-based experiences students have and better prepare them for the Wake Tech Community College courses they will take starting their junior year. During the following budget cycle, an additional 10 to 20 MOE will be requested to support the programming at Vernon Malone.

The school also requires funds to support student travel, since part of the program outline at VMCCA takes students to different enrichment experiences relative to their program and college tours for students to explore options after graduation.

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	20.00	\$ 120,226
Budget Adjustments:		
Teachers	20.00	\$ 103,980
Staff Development		20,000
Travel for Students		15,000
Total	20.00	\$ 138,980
Proposed Budget	40.00	\$ 259,206

New Program

Knightdale High School Redesign

Area **Area Superintendent**

Description Academic strengths and concerns were identified in order to develop a set of recommendations to improve academic outcomes for Knightdale High School students based on data and information presented and discussed during facilitated meetings of the Knightdale Area Education Work Group, two central services focus groups, the North Carolina New Schools group, parents, teachers, and students. The redesign project is the culmination of more than a year of work. The results of the work revealed achievement gaps in performance data as well as gaps in opportunities for students to access and receive rigorous education opportunities in elementary school and then to continue to access advanced level courses through middle school and into the high school levels. The base teacher additional half month of employment is requested to support job embedded professional development. This budget case requests funding to move forward with the Knightdale High School redesign project.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ -
Budget Adjustments:		
Teacher Additional .5 MOE	53.50	\$ 247,819
Media Additional .5 MOE	1.00	4,631
Literacy Coaches	21.00	108,613
Arts Education Teachers	21.00	108,613
Workshop Expenses		50,000
Contracted Consulting		25,000
Equipment/Furniture		75,000
Supplies/Technology		50,000
Total	96.50	\$ 669,676
Proposed Budget	96.50	\$ 669,676

New Program

Elementary Support Model

Area	Academic Advancement
Description	<p>Through a close review of data and a formal presentation process involving both school staff and central office staff, the district has identified 12 elementary schools that have been consistently low performing as measured by state assessments along with other data points. As a result of this process, an Elementary Support Model has been developed in order to improve student performance, teacher quality and retention, as well as leadership development. The model calls for the schools to be grouped and supervised by one person that is supported by a cross-functional team. The funding requested for the model addresses governance, staffing, professional development, as well as common and consistent resources.</p>
School Social Workers	<p>Also, an additional 61 Months of Employment (MOE) of school social work services is needed to create full-time positions for the 12 schools identified by the Elementary Support Model. Currently, school social workers serving the identified schools have one to two additional school assignments. The identified schools have a higher number of students with chronic absenteeism, homelessness, and critical needs that negatively impact student achievement. A full-time school social worker will focus on reducing chronic absenteeism, identify and support students in transition (i.e., homeless), and meet the critical needs of students. Data, as indicated in the Wake County Public School System School (WCPSS) Behavior Indicators data and data within the McKinney-Vento Program, shows that the schools identified by the Elementary Support Model have a higher than average number of students experiencing homelessness and students with chronic absenteeism.</p>
Improving Teacher Quality	<p>Currently, in the 2014-15 school year, WCPSS employs 1,790 Beginning Teachers (BTs) for whom the state mandates the district provide mentor support, despite no state funding. At this time, beginning teacher support is provided by five full-time coordinating teachers in the Human Resources Department. Recently, 12 Elementary Support Model schools were identified with challenging needs to support beginning teachers. Additionally, these schools have an approximate total of 190 new beginning teachers (BT1s - 65; BT2s – 58; and BT3s – 67) who require four observations each on a yearly basis. Funding for this business case will increase support for these schools by providing at least four Improving Teacher Quality retired licensed administrators/teachers to conduct both peer and administrative observations. Based on the Elementary Support Model presentations, the principals communicated that they would benefit greatly from this assistance. Past Disadvantaged Student Supplemental Funding funds supported this initiative; however, no funds were allocated for support in 2014-15.</p> <p>This request for funds is based on preliminary BT numbers for the 2014-15 school year using new employment hiring data and Beginning Teacher Support Program (BTSP) screening data. WCPSS currently employs 1,790 BT1s and BT2s. These positions will be funded on a contractual basis which does not require retirement or social security.</p>
Increase District Areas	<p>To increase the number of areas in the district from seven to eight. The number of areas was last increased in 2008-09. At that time, there were 156 schools and 137,706 students in the district compared to 171 schools and 155,184 students in 2014-15. The projection for 2015-16 is 171 schools and 158,175 students. Six additional schools are scheduled to open in 2016-17 and seven more in 2017-18. This position will support the elementary schools identified as participants in the Elementary Support Model.</p> <p>Non-Personnel costs include area superintendent support budget of \$775 per school for 12 schools. Funds will be reduced from the other seven areas to offset the base office budget for the new area. Initial one-time office set-up includes, office space, equipment, furniture and supplies required to support the additional positions.</p>
Strategic Objectives	Learning & Teaching and Achievement

New Program

Elementary Support Model

Budget Adjustments	Description	MOE	Local	Federal	Total
	Current Budget	-	\$ -	\$ -	\$ -
	Budget Adjustments:				
	Senior Administrator	12.00	\$ 98,495	\$	\$ 98,495
	Teachers - Extended Employment	253.50		1,429,556	1,429,556
	Instructional Coaches				
	Local MOE	36.00	183,763		183,763
	Federal MOE	132.00		812,412	812,412
	Coordinating Teacher	12.00	61,254		61,254
	Teaching Assistants - Extended Employment	134.00		326,878	326,878
	Workers' Compensation			6,107	6,107
	Indirect Cost			75,678	75,678
		579.50	\$ 343,512	\$ 2,650,631	\$ 2,994,143
	School Social Workers	61.00	\$	\$ 395,328	\$ 395,328
	Workers' Compensation			881	881
	Laptops and Printers (one-time cost)			1,950	1,950
	Supplies and Materials			600	600
	Indirect Cost			11,720	11,720
		61.00	\$ -	\$ 410,479	\$ 410,479
	Increase District Areas				
	Area Superintendent	12.00	\$ 154,870	\$	\$ 154,870
	Coordinating Teacher	12.00	61,254		61,254
	Secretary	12.00	50,939		50,939
	Initial Office Set-up (one-time cost)		5,000		5,000
	Contracted Services		1,000		1,000
	Workshop Expenses		4,250		4,250
	Printing		150		150
	Travel		1,300		1,300
	Mobile		600		600
	Membership Dues		250		250
	Supplies		1,000		1,000
	Computer Software		250		250
	Food Purchases		500		500
	Reduction of other area budgets		(9,300)		(9,300)
		36.00	\$ 272,063	\$ -	\$ 272,063
	Improving Teacher Quality - Contracted Services		\$ 50,000	\$ -	\$ 50,000
	Total	676.50	\$ 665,575	\$ 3,061,110	\$ 3,726,685
	Proposed Budget	676.50	\$ 665,575	\$ 3,061,110	\$ 3,726,685

New Program

Health Services Processing Technician

Area

Student Services

Description

The position would support the following:

- Schools and central services as related to chronic/complicated medical conditions/ students with disabilities;
- Collection and evaluation of data as related to school health;
- Provide medical consultation to schools, Student Support Services, and Special Education Services with regards to chronic/complicated medical conditions/disabilities, 504, and individualized education plan as related to academic success;
- Collection and evaluation of data as related to health services.
- Assist Wake County Public School System's health services director (Human Resources - employee health officer) to serve schools and central services to provide staff training and health consultations as related to Board Policy (2332, 3032, 6750), state and federal mandated programs (OSHA Bloodborne Pathogens Exposure Reporting), Diabetes Awareness, Training and Action-DATA, and system-wide communicable disease response and reporting.
- Assist health director in providing 24/7 on call for communicable disease response, reporting, and health-related issues; and
- Provide data collection and evaluation as related to health services.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local	Federal	Total
Current Budget	12.00	\$ 61,075	\$ 41,572	\$ 102,647
Budget Adjustments:				
Processing Technician	12.00	\$ 44,274	\$	\$ 44,274
Laptop (one-time cost)		837		837
Total	12.00	\$ 45,111	\$ -	\$ 45,111
Proposed Budget	24.00	\$ 106,186	\$ 41,572	\$ 147,758

New Program

Office of Grants

Area Chief of Staff and Strategic Planning

Description Since 2008-09, the number of grants tracked across the district has steadily risen from almost 300 to over 800 in 2013-14. In the same year, the Wake County Public School System was awarded over \$11,000,000 in additional funding via competitive grants and collaborations. Expansion is necessary in order for the Office of Grants to sustain growing demands for proposal development, to provide guidance or consultation on implementation of existing grant programs, and to respond to increasing numbers of schools and staff submitting grant applications. Proposed expansion includes additional contract support for proposal development and reinstatement of a 12 Months of Employment (MOE), Pay Grade 23, processing technician.

Grants development via the Office of Grants existing personnel is at capacity. Increasing grant proposal development for competitive state or federal and corporate or foundation grants require additional support during peak times of the fiscal year when requests for proposals are typically released. Grant awards have the potential to recoup the investment of local resources for contract support by securing additional monies for district priorities.

Staffing for the Office of Grants currently consists of a 12 MOE senior director, 12 MOE senior administrator, and 12 MOE, Pay Grade 25, compliance reporting specialist. These staffing levels are inadequate to respond to district growth, increasing grant output across the district and from within the Office of Grants, and to provide the necessary support/consultation for management of existing grant programs.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	36.00	\$ 295,157
Budget Adjustments:		
Processing Technician	12.00	\$ 44,274
Grant Development		35,000
Computer (one-time cost)		659
Total	12.00	\$ 79,933
Proposed Budget	48.00	\$ 375,090

New Program

Customer Service Representative

Area **Communications**

Description To provide customer service to parents, staff, and community members by answering phone calls and attending to walk-ins and to direct phone calls and questions to the appropriate department.

The student population continues to grow and so are the customer service calls. We need additional personnel to be able to provide quality customer service to parents, staff, and community members.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	24.00	\$ 79,993
Budget Adjustments:		
Customer Service Representative	12.00	\$ 38,291
Total	12.00	\$ 38,291
Proposed Budget	36.00	\$ 118,284

New Program

Parent Notification System

Area

Communications

Description

This solution will allow the Communications Department to purchase and implement a full-service system that can contact parents by phone, texts, emails, and apps. The system will ensure timely communications with parents during emergencies and allow individual schools to communicate with parents in non-emergencies.

The system will provide multiple ways to push information to parents and allow parents to pull non-emergency information from schools. It will work in tandem with the ongoing Content Management System project to provide maximum coverage and/or tightly targeted coverage depending on the school or school system's needs.

The system will be used by all schools and is expected to be used by divisions, departments, and programs within central services such as English as a Second Language (ESL), Special Education, Magnet Programs, Office of Early Learning, Transportation, and Health Services.

Strategic Objective

Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 55,000
Budget Adjustments:		
Parent Notification System		\$ 170,000
Total	-	\$ 170,000
Proposed Budget	-	\$ 225,000

New Program

Revise Extra Duty Schedule

Area Human Resources

Description Research shows that student involvement in extracurricular activities results in better grades, improved attendance, fewer discipline issues, and a higher graduation rate. Involvement in extracurricular activities also improves teacher satisfaction. It allows them to see the impact that they are having on the lives of students beyond the work that they do in their classrooms.

Most of the current extra duty schedule has not changed since its initial implementation in 1987. The proposed extra duty scale is a more compacted compensation scale with percentages based on the beginning teacher salary. This compensation scale includes a significant increase for all extra duty positions, academic and athletic, and by connecting the scale to that of the beginning teacher, it will prevent the scale from becoming stagnant.

There will be a multi-year implementation to increase the extra duty pay schedule. The \$1.78 million represents the first year of a five-year implementation.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 8,326,877
Budget Adjustments:		
Extra Duty Projected Increase		\$ 1,780,000
Total	-	\$ 1,780,000
Proposed Budget	-	\$ 10,106,877

Changes to Grants

Burroughs Wellcome Fund - STEM Extensions Grant

Area

Academics

Description

Burroughs Wellcome 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 the Wake County Public School System STEM School Network. The grant details expenditures at York and Hilburn for personnel expenses including teachers and stipends for college students, as well as instructional supplies/materials and equipment, food, transportation, and lodging. In addition, each school adding a Science Olympiad team should receive funds for instructional supplies/materials/equipment, funds for training the Science Olympiad Coach, and registration for the team to participate at the yearly event for Science Olympiad.

The Hilburn Academy summer program will be funded for the final time in the summer of 2015 and will be paid out of the 2014-15 budget. This case reflects the 2015-16 needs that will not have funding for the Hilburn Academy summer program.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 69,690
Budget Adjustments:		
Tutor Pay		\$ (4,726)
Stipend		(736)
Social Security		(418)
Retirement		(803)
Workers' Compensation		(16)
Contracted Services		(7,000)
Instructional Supplies		(960)
Food		(1,001)
Total	-	\$ (15,660)
Proposed Budget	-	\$ 54,030

Changes to Grants

Burroughs Wellcome Fund Student Science Enrichment Program STEM Wise Grant

Area

Academics

Description

Wake County Public School System (WCPSS) was awarded a Student Science Enrichment Program grant from Burroughs Wellcome Foundation to support after school programs at seven WCPSS schools (five elementary and two middle). The five elementary programs will be extensions of the schools' current WCPSS or YMCA after school program. The curriculum will focus on Engineering is Elementary learning modules for first through fifth grade students. The two middle school programs will focus on Citizen Science modules. The middle schools will have one paid coach and two supporting North Carolina State University student assistants.

The grant funds professional development for required staff, instructional supplies, and necessary materials to communicate with parents. Also, funds were allocated for all seven schools to purchase video conferencing equipment. This will allow after school programs to access virtual experiences with institutes such as NASA and the NC Museum of Natural Sciences.

This is the first of three years that grant funds will be allocated to WCPSS.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 59,969
Budget Adjustments:		
Stipends		\$ 3,150
Social Security		482
Retirement		958
Workers' Compensation		9
Contracted Services		5,200
Travel		264
Printing		140
Supplies		23,933
Computer Software Supplies		22,500
Indirect Cost		(98)
Total	-	\$ 56,538
Proposed Budget	-	\$ 116,507

Changes to Grants

Career and Technical Education - Program Improvement

Area Academics

Description Of the total funds available for state aid, allocation to Local Education Agencies (LEAs)/ charter schools will be based on the following:

1. Thirty percent will be allotted based on individuals aged 5-17 who resided in the school district served by the LEA;
2. Seventy percent will be allotted based on individuals aged 5-17 who reside in the school district served by the LEA from families with incomes below the poverty line; and
3. The allocation for LEAs and charter schools will be reduced according to the formulas listed above for new charter schools.

Funding is used to support professional development (Grades 6-12), career development activities (Grades 6-12), purchase of instructional resources (Grades 10-12), equipment (Grades 10-12), and to provide support services for special population students (Grades 10-12).

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 1,395,291
Budget Adjustments:		
Curriculum Development Pay		\$ 15,000
Staff Development Pay		5,000
Social Security		1,530
Retirement		3,042
Workers' Compensation		61
Workshop Expenses		8,847
Field Trip		20,000
Indirect Cost		(1,303)
Supplies and Materials		(38,339)
Other Textbooks		20,000
Computer Supplies		150,000
Furniture and Equipment		11,185
Computer Equipment		(240,649)
Total	-	\$ (45,626)
Proposed Budget	-	\$ 1,349,665

Changes to Grants

CIU Confucius Classroom

Area

Academics

Description

The Hanban Confucius grant is provided to schools within the program to assist in the growth and development of the Chinese Language and Culture Program. Funds are dedicated to instructional supplies and limited professional development for the program instructional leaders. Currently, five schools in the Wake County Public School System benefit from this grant, including Aversboro Elementary, Farmington Woods Elementary, Smith Elementary, East Garner Middle, and Garner High School. The grant ends in June 2016.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 79,601
Budget Adjustments:		
Supplies		\$ (55,540)
Workshop Expenses		(61)
Total	-	\$ (55,601)
Proposed Budget	-	\$ 24,000

Changes to Grants

Duke Javits

Area Academics

Description Project Bright Tomorrow is a curriculum aimed at increasing the number of gifted students from underrepresented populations via changing teachers' dispositions and capacity to wisely use curricula tailored to teaching those students. The Javits grant funds the resources needed to implement this program spanning over three years, concluding in 2018.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 41,000
Budget Adjustments:		
Supplies		\$ 93,004
Staff Development Pay		85,600
Social Security		6,242
Retirement		13,020
Workers' Compensation		245
Indirect Cost		5,152
Substitute Staff Development		(4,000)
Total	-	\$ 199,263
Proposed Budget	-	\$ 240,263

Changes to Grants

Magnet Schools Assistance Program

Area	Academics
Description	Wake County Public School System won a \$9.6 million grant from the Department of Education for Carroll Middle School, Green Elementary School, Fox Road Elementary School, Moore Square Middle School, and Poe Elementary School to help implement their magnet themes. The grant is for three years from October 1, 2014, to September 30, 2017.
Strategic Objective	Learning & Teaching

Budget Adjustments	Description	MOE	Federal
	Current Budget	48.00	\$ 3,254,917
	Budget Adjustments:		
	Director/Supervisor		\$ 37,778
	Teacher		170,914
	Instructional Support I		61,056
	Instructional Facilitator		12,576
	Office Support		8,597
	Substitute Teacher - Staff Development		711
	Supplement		34,611
	Curriculum Development Pay		(3,043)
	Staff Development Pay		(9,735)
	Social Security		23,980
	Retirement		49,442
	Hospital		35,765
	Workers' Compensation		1,112
	Dental		1,267
	Contracted Services		58,299
	Workshop Expenses		10,625
	Advertising Cost		35,000
	Printing and Binding		(12,176)
	Travel Reimbursement		612
	Field Trips		17,560
	Fees		9,500
	Indirect Cost		26,363
	Unbudgeted Funds		3,298
	Supplies and Materials		231,053
	Furniture and Equipment - Inventoried		(77,726)
	Computer Equipment - Inventoried		(23,405)
	Purchase of Furniture and Equipment		18,099
	Total	-	\$ 722,133
	Proposed Budget	48.00	\$ 3,977,050

Changes to Grants

National Science Foundation Math and Science Partnership

Area

Academics

Description

This business case is for the grant subaward received from NC State University. The grant awarded to NC State, National Science Foundation Math and Science Partnership (NSF MSP) Students Discover, Scaling STEM, supports the development of STEM curriculum in the middle grades and additionally focuses on students during their transition to high school.

The subaward supports a Summer Bridge (Summer 2015) and Saturday Academy (2015-16 school year) programs for rising 9th graders from Knightdale and East Wake High School. It will specifically fund curriculum materials, professional development, teacher stipends, student transportation, and food for during the program. Additionally, a senior administrator position is funded through the grant subaward. The person hired for this position will be responsible for overseeing all aspects of the Summer Bridge and Saturday Academy programs.

The overall duration of this grant subaward is three and a half years.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	12.00	\$ 129,723
Budget Adjustments:		
Senior Administrator		\$ 41,852
Stipend		18,900
Custodian		4,714
Driver		779
Workers' Compensation		157
Supplies		4,000
Food		3,552
Transportation		26,221
Indirect Cost		2,944
Total	-	\$ 103,119
Proposed Budget	12.00	\$ 232,842

Changes to Grants

READS Summer Learning Program

Area

Academics

Description

READS Summer Learning Program seeks to reduce the large reading achievement gap that exists between children of high versus low socioeconomic status through providing children with books during the summer, along with reading comprehension support. Classroom teachers were trained to provide lessons to end-of-third-grade students last year so that they would better understand how to get the most from their summer reading. Wake Communities in Schools oversees the summer mailings of books to each student and monitors returns of the comprehension supports. Students are pre- and post-tested to determine whether or not summer reading has helped to reduce summer learning loss for these students.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 76,059
Budget Adjustments:		
Supplies and Materials		\$ (6,215)
Stipends		(25,200)
Social Security		(1,928)
Retirement		(3,640)
Workers' Compensation		(76)
Indirect Cost		(913)
Unbudgeted Funds		(12,833)
Total	-	\$ (50,805)
Proposed Budget	-	\$ 25,254

Changes to Grants

Teacher Incentive Fund

Area Academics

Description Grant funding was for five years. Year five funding (final year) will run through September 30, 2015. A no-cost extension is possible; however, no decision has been made at this point about whether or not that would be accepted.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	17.00	\$ 555,714
Budget Adjustments:		
Director		\$ (32,491)
Instructional Facilitator		(48,400)
Substitute		(7,512)
Supplement		(7,381)
Bonus Pay		(164,800)
Longevity		(1,256)
Salary Differential		(37,188)
Staff Development Pay		(5,418)
Social Security		(23,289)
Retirement		(40,031)
Hospital		(5,378)
Workers' Compensation		(913)
Dental		(293)
Contracted Services		(47,575)
Workshop Expenses		(99,292)
Indirect Cost		(13,981)
Supplies and Materials		(500)
Total	-	\$ (535,698)
Proposed Budget	17.00	\$ 20,016

Changes to Grants

Title I Change in Revenue

Area

Academics

Description

Provides federal funding, in accordance with stipulations in the Elementary and Secondary Education Act, to supplement and provide special help to educationally deprived children and/or those not meeting challenging academic standards. The threshold for receiving Title I funds is 45 percent Free-Reduced Lunch (FRL). FRL is an accepted measure of poverty that may be used to determine eligibility for Title I funds. Funds are allocated to schools on a per pupil basis using the number of students who qualify for FRL.

Eligibility: Each local education agency/charter school is entitled to funding based on the sum of the children (formula children) in the following populations:

1. Number of children in poverty, ages 5 - 17, as identified in the most current census data.
2. Number of neglected children.
3. Number of children in foster homes.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	3,733.55	\$ 32,303,826
Budget Adjustments:		
Teacher		\$ 28,604
New Teacher Orientation		482
Held Harmless Salary		(1,309)
Instructional Support I		1,869,688
Instructional Facilitator		(1,869,688)
Teaching Assistant		1,862
Tutor		(25,091)
School-based Specialist		(1)
Substitute Teacher - Regular		
Teacher Absence		(21,154)
Substitute Teacher - Staff		
Development Absence		(173,761)
Substitute - Non-Teaching		(18,343)
Teaching Assistant Salary when		
Substituting - Staff Development		(16,592)
Teaching Assistant Salary when		
Substituting - Regular		(20,993)
Driver		(494)
Driver Overtime		(540)
Supplement		4,314
Bonus Pay		39,950
Longevity		(1,733)
Stipend		(12,162)
Staff Development Pay		(1,920)

Changes to Grants

Title I Change in Revenue

Budget Adjustments	Description	MOE	Federal
	Tutorial Pay		\$ (40,476)
	Social Security		(20,022)
	Retirement		(10,870)
	Hospital		(31,689)
	Workers' Compensation		(814)
	Dental		(1,130)
	Contracted Services		2,949
	Workshop Expenses		(196,805)
	Printing and Binding		(3,220)
	Pupil Transportation		(40,400)
	Field Trips		(90,173)
	Membership Dues and Fees		(100)
	Indirect Cost		(46,200)
	Unbudgeted Funds		(1,674,203)
	Supplies		(93,501)
	Computer Software and Supplies		32,673
	Food Purchases		(500)
	Furniture and Equipment		(637,034)
	Computer Equipment		(218,998)
	Total	-	\$ (3,289,394)
	Proposed Budget	3,733.55	\$ 29,014,432

Changes to Grants

Title II Improving Teacher Quality

Area	Academics
Description	<p>Provides funding to help increase the academic achievement of all students by ensuring all teachers are highly qualified to teach.</p> <p>Local Education Agencies (LEAs), charter schools, and private schools are eligible to apply for funding. Private schools will be required to collaborate with LEAs when applying. Application must be approved prior to the LEA/charter school receiving the allotment.</p> <p>Carryover revenues are anticipated to decrease from the previous years with revenues staying flat. The decrease in carryover results in a net loss in revenue for the program.</p> <p>A needs assessment is performed annually by administrative staff to determine the best means of aligning Improving Teacher Quality funds with district goals and grant objectives. This process takes place in the spring and is the final determinant in outlining the use of these funds.</p>

Strategic Objectives Learning & Teaching & Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	250.80	\$ 3,600,601
Budget Adjustments:		
Workshop Expenses		\$ (929,950)
Contracted Services		1,119
Employee Education Reimbursement		(10,000)
Supplies and Materials		(1,000)
Travel Reimbursement		(6,000)
Indirect Cost		(27,831)
Total	-	\$ (973,662)
Proposed Budget	250.80	\$ 2,626,939

Changes to Grants

Title III Limited English Proficiency (LEP) Language Acquisition Grant

Area Academics

Description

Funds are allocated on the basis of an annual headcount of the local education agency's/ charter school's LEP students, including immigrant students and youth.

It is estimated that funding for the language acquisition grant for the 2015-16 school year will be greater than the current allotment based upon the increased number of LEP students. In addition, the growing number of students meeting the "immigrant" definition (born outside the United States and in U.S. schools less than 3 years) increases the allotment by an additional factor for each "immigrant" student.

The carryover is anticipated at 51 percent of the revenue received in 2014-15. Carryover funds expire September 30, 2016.

The number of LEP students continues to increase, as does the need for additional ESL Coordinating Teachers (CTs). Currently, 3.5 ESL CTs support all Wake County Public School System schools. A minimum of two additional 12 MOE ESL CTs would reduce the number of schools supported by each ESL CT from 1:50 to 1:30.

Supplemental coordinating teacher positions dedicated to improve the quality of services for LEP students are an allowable Title III expense.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	150.00	\$ 2,690,801
Budget Adjustments:		
ESL CTs	24.00	\$ 122,509
Hospital		2,151
Dental		116
Workers' Compensation		271
Indirect Cost		4,286
Unbudgeted Funds		(183,457)
Total	24.00	\$ (54,124)
Proposed Budget	174.00	\$ 2,636,677

Changes to Grants

Title III Limited English Proficiency (LEP) Language Acquisition - Significant Increase

Area

Academics

Description

Funds are allocated on the basis of an annual headcount of the Local Education Agencies (LEA)/Charter School's Immigrant students. Funds are awarded to LEAs "experiencing substantial increases in immigrant children and youth" based upon a three year average.

For the purposes of Title III, Section 3115 (e)", "immigrant" refers to students born outside the United States and enrolled in U.S. schools less than three years. The North Carolina Department of Public Instruction (NCDPI) approved the use of these funds for supplemental English as a Second Language (ESL) teachers placed in selected schools as ESL Newcomer Academy teachers.

ESL Newcomer Academy provides a foundational level of language instruction services within designated schools with the greatest number of English Language Learners (ELL) with interrupted schooling. Wake County Public School System (WCPSS) refers to this level of language support as "Pre-ESL". It does not replace ESL instruction.

WCPSS ESL staff recognized increasing enrollment of LEP students with formal education gaps and the additional challenges faced by the schools receiving them. The Title III LEP Language Acquisition Grant business case for 2014-15 included a request for three ESL Newcomer Program teachers.

Fortunately, annual data reported to NCDPI in February 2014 reflected a significant increase of "immigrant" student enrollment, and WCPSS was eligible to receive 2014-15 grant funds. At least two of the three new positions are being transferred and salaries recoded from the Title III Language Acquisition budget to the Title III LEP Language Acquisition - Significant Increase budget.

It is estimated that funding awarded in 2015-16 will be equal to or greater than the current allotment. If this occurs, carryover from 2014-15 would be sufficient to fund the entire amount needed for three ESL Newcomer Academy Teachers in 2015-16.

The carryover is anticipated at 20 percent of the revenue received in 2014-15. Carryover funds expire September 30, 2016.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	20.00	\$ 170,527
Budget Adjustments:		
Teacher	10.00	\$ 53,697
Workers' Compensation		117
Indirect Cost		1,571
Total	10.00	\$ 55,385
Proposed Budget	30.00	\$ 225,912

Changes to Grants

Elementary and Secondary Education Act (ESEA) Title I School Improvement

Area Special Education

Description Dollars associated with Title I mandated for use by the North Carolina Department of Public Instruction.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 142,222
Budget Adjustments:		
Curriculum Development Pay		\$ (15,000)
Social Security		(1,148)
Retirement		(2,281)
Contracted Services		(50,600)
Workshop Expenses		(50,000)
Supplies		(10,000)
Workers' Compensation		(45)
Pupil Transportation		(10,136)
Indirect Cost		(2,604)
Unbudgeted Funds		5,449
Total	-	\$ (136,365)
Proposed Budget	-	\$ 5,857

Changes to Grants

Individuals with Disabilities Education Act (IDEA) Early Intervention Services

Area Special Education

Description Coordinated Early Intervention Services (CEIS) is used to develop and implement coordinated, early intervening services, which may include interagency financing structures, for students in kindergarten through Grade 12 (with a particular emphasis on students in kindergarten through Grade 3) who have not been identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment. IDEA federal regulations mandates 15 percent of an Local Education Agency (LEA), charter school, or state-operated program's total annual IDEA allocation is set-aside for any LEA, charter school or state-operated program with significant disproportionality based on race and ethnicity with respect to the identification of children with disabilities including particular impairment, the placement in particular educational settings of children, and the incidence, duration, and types of disciplinary actions including suspension and expulsions.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	601.00	\$ 5,388,166
Budget Adjustments:		
Held Harmless Salary		\$ (19,600)
Bonus Pay		(10,200)
Longevity		(74,197)
Social Security		(1,460)
Contracted Services		(230,428)
Indirect Cost		(6,957)
Unbudgeted Funds		(558,003)
Total	-	\$ (900,845)
Proposed Budget	601.00	\$ 4,487,321

Changes to Grants

Individuals with Disabilities Education Act (IDEA) VI-B Handicapped

Area Special Education

Description IDEA Title VI-B funds are used to initiate, expand, and continue special education and related services to children with disabilities ages 3 through 21.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	5,413.00	\$ 34,662,673
Budget Adjustments:		
Teacher		\$ (124,100)
Held Harmless Salary		(629)
Instructional Support I		(367)
Teaching Assistant		(341,425)
Office Support		(7,180)
Substitute Teacher		(130,000)
Substitute - Non-teaching		(120,815)
Substitute - Teaching Assistant Salary		(40,500)
Supplement		(23,627)
Bonus Pay		(9,425)
Longevity Pay		(124,859)
Social Security		(27,538)
Retirement		(18,154)
Hospital		(355,823)
Workers' Compensation		(2,408)
Dental		(14,822)
Contracted Services		(3,673,282)
Workshop Expenses		(37,690)
Pupil Transportation		(150,000)
Travel Reimbursement		(100,000)
Indirect Cost		(56,405)
Unbudgeted Funds		(2,241,702)
Supplies and Materials		(403,646)
Total	-	\$ (8,004,397)
Proposed Budget	5,413.00	\$ 26,658,276

Changes to Grants

Individuals with Disabilities Education Act (IDEA) VI-B Preschool Handicapped

Area Special Education

Description Funds are used to initiate and expand preschool special education and related services programs for children with disabilities ages 3 through 5.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	85.20	\$ 523,676
Budget Adjustments:		
Teacher	(1.00)	\$ (4,650)
Substitute Teacher - Regular		(6,500)
Teacher Absence		(4,500)
Substitute - Non-Teaching		(2,000)
Teaching Assistant as Substitute		(973)
Supplement		(2,111)
Longevity		(1,586)
Social Security		(1,448)
Retirement		(474)
Hospital		(60)
Workers' Compensation		(22)
Dental		(38,441)
Pupil Transportation		(1,792)
Indirect Cost		(18,956)
Unbudgeted Funds		(72)
Supplies and Materials		
Total	(1.00)	\$ (83,585)
Proposed Budget	84.20	\$ 440,091

Changes to Grants

Individuals with Disabilities Education Act (IDEA) VI-B Special Needs Targeted Assistance

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 43,430
Budget Adjustments:		
Substitute - Staff Development		\$ (3,916)
Social Security		(301)
Workers' Compensation		(11)
Workshop Expenses		(7,830)
Supplies		(10,703)
Indirect Cost		(669)
Total	-	\$ (23,430)
Proposed Budget	-	\$ 20,000

Changes to Grants

Individuals with Disabilities Education Act (IDEA) Targeted Assistance Preschool

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 preschool students with disabilities.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 23,880
Budget Adjustments:		
Workshop Expenses		\$ (5,582)
Indirect Cost		(223)
Unbudgeted Funds		(1)
Supplies and Materials		(2,000)
Total	-	\$ (7,806)
Proposed Budget	-	\$ 16,074

Changes to Grants

Medicaid Direct Services

Area Special Education

Description Public schools may receive Medicaid funds for some health services provided to students at school. The services must be medically necessary and the student must be eligible for Medicaid and special education. In North Carolina, the following services may be reimbursed in schools:

- Audiology
- Nursing services
- Occupational therapy
- Physical therapy
- Psychological/counseling services
- Speech-language pathology services

New Revenue	\$ 4,211,141
Plus Carryover	\$ 3,318,036
Equals Current Budget	\$ 7,529,177

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	113.60	\$ 7,529,177
Budget Adjustments		
Bonus Leave Payoff		\$ (1,700)
Annual Leave Payoff		(3,700)
Social Security		(412)
Retirement		476
Hospital		6,233
Workers' Compensation		(46)
Dental		293
Contracted Services		(1,396,748)
Unbudgeted Funds		(3,084,460)
Supplies and Materials		931,215
Total	-	\$ (3,548,849)
Proposed Budget	113.60	\$ 3,980,328

Changes to Grants

State Improvement Grant

Area Special Education

Description The Special Education State Improvement Grant (State Personnel Development Grant) provides personnel development and program support services to significantly improve the performance and success of students with disabilities in local education agencies, 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 four major goals established to accomplish the purpose of Special Education State Improvement Grant are to:

1. Improve basic skills performance for students with disabilities.
2. Increase the percentage of qualified teachers of students with disabilities.
3. Increase graduation rates and decrease drop-out rates of students with disabilities.
4. Improve parent satisfaction with, and support of, school services.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	-	\$ 13,204
Budget Adjustments:		
Substitute Teacher - Staff Development		\$ (5,000)
Social Security		(383)
Retirement		2
Supplies		2,177
Total	-	\$ (3,204)
Proposed Budget	-	\$ 10,000

Changes to Grants

After School Quality Improvement Grant

Area

Student Services

Description

In accordance with the After School Quality Improvement Grant Partnership Agreement between the Wake County Public School System (WCPSS) and CIS Wake, WCPSS has agreed to serve as the fiscal agent for the CIS Wake Non-LEA After-School Quality Improvement Grant, overseeing fiscal compliance and funding for the grant. CIS Wake will provide an after school program to serve students at Knightdale, Millbrook, Hodge Road, and Fox Road Elementary Schools. Mayview Learning Center and PNC Learning Center will serve students at schools from: Fred Olds Elementary, Salem Elementary, Hope Charter Elementary, Turner Creek Elementary, Carpenter Elementary, Weatherstone Elementary and Lacy Elementary.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State
Current Budget	-	\$ 447,606
Budget Adjustments:		
Contracted Services		\$ (223,804)
Total	-	\$ (223,804)
Proposed Budget	-	\$ 223,802

Changes to Grants

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. Due to the grant's timing there may be carryover funds in professional development and employee salary.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	60.00	\$ 329,973
Budget Adjustments:		
Instructional Support		\$ 173,764
Staff Development Participant Pay		(20,000)
Workers' Compensation		341
Workshop Expenses		(40,178)
Computer Equipment		(5,955)
Contracted Services		(695)
Indirect Cost		3,173
Total	-	\$ 110,450
Proposed Budget	60.00	\$ 440,423

Changes to Grants

Helping Hands

Area Student Services

Description The funds in this account represent remaining funds from a non-renewable grant source (Cargill Foundation), a one-time donation from the Sertoma Club of \$500 from May of 2014, and a \$50 donation from an individual from this school year. The grant funds are used when there are projects that exceed the regular 069 Helping Hands Budget.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 19,907
Budget Adjustments:		
Driver		\$ (500)
Driver Overtime		(426)
Social Security		(71)
Retirement		(136)
Workers' Compensation		(3)
Contracted Services		(3,000)
Workshop Expenses		(250)
Printing and Binding		(2,000)
Total	-	\$ (6,386)
Proposed Budget	-	\$ 13,521

Changes to Grants

John Rex Endowment - Positive Parenting Program

Area Student Services

Description The grant provides funds to increase the number and quality of services available to parents of young children (birth – 5). A wide range of agencies where parents seek support will offer Triple P Positive Parenting Program with high fidelity throughout the Raleigh area.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	42.00	\$ 608,733
Budget Adjustments:		
Director		\$ 35,500
Instructional Support		41,209
Office Support		9,079
Supplement		7,878
Longevity		(265)
Social Security		5,988
Retirement		14,756
Hospital		6,885
Workers' Compensation		280
Dental		365
Contracted Services		104,115
Workshop Expenses		1,176
Printing and Binding		(1,000)
Postage		(2,300)
Indirect Cost		9,113
Unbudgeted Funds		40,683
Supplies		26,239
Total	-	\$ 299,701
Proposed Budget	42.00	\$ 908,434

Changes to Grants

John Rex Endowment for Social-Emotional Foundations of Early Learning Coaching

Area Student Services

Description The grant provides three coaches for social-emotional foundations for early learning in 30 schools per year. The coaches provide support to preschool teachers to reach fidelity in implementing the framework.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	36.00	\$ 467,753
Budget Adjustments:		
Instructional Support		\$ 7,044
Longevity		(1,080)
Annual Leave Payoff		(3,838)
Workers' Compensation		4
Contracted Services		4,050
Workshop Expenses		(2,567)
Travel		4,537
Supplies		(6,800)
Computer Software		(200)
Computer Equipment		337
Indirect Cost		697
Total	-	\$ 2,184
Proposed Budget	36.00	\$ 469,937

Changes to Grants

Medicaid Administrative Claiming Outreach Program

Area Student Services

Description Revenues are generated on a reimbursement basis. The carryover funds for 2014-15 have been exhausted.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Current Budget	177.80	\$ 1,921,279
Budget Adjustments:		
Counselors	(172.00)	\$ (1,011,001)
Longevity		(819)
Annual Leave Payoff		(1,944)
Substitute - Non-teaching		(1,118)
Driver		1,000
Driver Overtime		1,500
Tutorial Pay		1,324
Workers' Compensation		(2,218)
Contracted Services		(3)
Unbudgeted Funds		(40,581)
Supplies and Materials		2,655
Total	(172.00)	\$ (1,051,205)
Proposed Budget	5.80	\$ 870,074

Changes to Grants

NC Pre-K

Area Student Services

Description Supplemental Pre-K funding to support early learning activities.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments	Description	MOE	Local
	Current Budget	24.00	\$ 599,829
	Budget Adjustments:		
	Data Manager		\$ 16,678
	Parent Liaison		500
	Substitute		1,628
	Social Security		1,440
	Retirement		2,612
	Hospital		2,643
	Workers' Compensation		58
	Dental		145
	Contracted Services		5,000
	Printing and Binding		3,600
	Supplies		(334,410)
	Workshop Expenses		34,000
	Furniture		(1,000)
	Unbudgeted Funds		(3,536)
	Total	-	\$ (270,642)
	Proposed Budget	24.00	\$ 329,187

Changes to Grants

Project Enlightenment Self-Support Funds Change in Revenue

Area Student Services

Description Self-Support Funds at Project Enlightenment (Program Report Code 743).

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Current Budget	13.10	\$ 179,708
Budget Adjustments:		
Extended Contracts		\$ (5,722)
Held Harmless Salary		(916)
Instructional Support I		(2,583)
Supplement		(1,344)
Bonus Pay		(31)
Longevity		(1,684)
Stipend		(450)
Social Security		(973)
Retirement		(1,419)
Workers' Compensation		(67)
Contracted Services		(22,265)
Workshop Expenses		(2,465)
Printing and Binding		(3,050)
Speech and Language Contract		
Services		(4,500)
Travel Reimbursement		(1,000)
Supplies and Materials		(839)
Food Purchases		(400)
Total	-	\$ (49,708)
Proposed Budget	13.10	\$ 130,000

Changes to Grants

Athens Library

Area **Communications**

Description Reimbursement by Wake County Public Library for public library staff. Funding is for reimbursement for salaries for public library staff only at Athens Library. Staff changes and new hires in both professional and support staff result in net higher salary and benefits, as well as an increase in contract services for security.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Current Budget	38.00	\$ 160,000
Budget Adjustments:		
Instructional Support I		\$ 1,682
School-based Specialist		813
Supplement		873
Longevity		471
Social Security		294
Retirement		8,831
Workers' Compensation		11
Contracts		20,982
Total	-	\$ 33,957
Proposed Budget	38.00	\$ 193,957

Changes to Grants

Principal of the Year

Area Human Resources

Description The Human Resources Department records donations for the annual Principal of the Year process, including the recognition event, as received. Any unspent balance from the 2014-15 school year will carry over.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 19,546
Budget Adjustments:		
Substitute - Staff Development		\$ (260)
Social Security		(20)
Contracted Services		2,850
Supplies and Materials		(848)
Food Purchases		136
Total	-	\$ 1,858
Proposed Budget	-	\$ 21,404

Grants, Donations, and Allotments Ending

Case Name and Description	MOE	Amount
<u>General Donations and Contributions</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, 2015.		\$ (16,100)
<u>Arts Donations</u>		
This was a carryover budget that will be spent in full by the end of the 2014-15 school year.		\$ (3,825)
<u>e-Mammal</u>		
Funds were received from the Friends of the Museum e-Mammal International grant to support the planning and implementation of Citizen Science unit on e-Mammal. This grant subaward specifically supports substitutes for teachers during a trip to Mexico for professional development, substitutes for days of planning for the teachers, field experiences to the NC Museum of Natural Sciences, instructional supplies for executing the e-Mammal units, and costs associated with a culminating symposium in the spring. The funds will be spent by June 30, 2015.		\$ (7,200)
<u>Lego Foundation Grant</u>		
Funds were allocated to two clusters of schools: Eastern Cluster including Hodge Road Elementary, East Wake Middle, and Knightdale High; and the Raleigh Cluster including A.B. Combs Elementary, Centennial Middle, and Athens Drive High. The grant funds carried over for three years with December 31, 2014, being the deadline for spending the funds.		\$ (21,072)
<u>Summer Leadership</u>		
This is carryover budget from an AJ Fletcher Foundation donation to support WCPSS Women's Leadership Academy. Remaining funds will be expended by the end of the 2014-15 school year.		\$ (129)
<u>Grow Up Great with the Arts - PNC Grant</u>		
This grant supported arts integration in Pre-K Title I classrooms for 2012-13 and 2013-14. The grant ended June 30, 2014. Carryover funds were extended to June 30, 2015, for purchase of instructional supplies for classrooms.		\$ (2,795)
<u>Spotlight on Students</u>		
Spotlight on Students is a quarterly recognition success by the board of education of students in the Wake County Public School System who have overcome obstacles to achieve success. The plaques that were awarded to students were funded by a grant from Pierce Group Benefits.		\$ (2,909)
	-	\$ (235,096)
Federal Sources		
<u>Career and Technical Education - Capacity Building Grant - Funding Elimination</u>		
To assist in developing the academic, vocational, and technical skills of students who elect to enroll in Career and Technical Education programs that will prepare them for high skill, high wage, high demand, and emerging technical occupations. Funding was used to develop an Industrial Systems and Manufacturing Career Pathway.		\$ (1,882)
<u>Race to the Top (PRC 156)</u>		
Wake County Public Schools System received \$10,266,607 to be used over a four-year period beginning in 2010-11. The final year was originally set to be 2013-14, but a no-cost extension was granted for one year resulting in a new deadline for all funds to be expended by June 30, 2015. These funds were utilized to support curriculum development, professional training, and workshop expenses for continued implementation of the Common Core State Standards and, prior to 2014-15, class-size reduction and bonus payments at selected low-performing schools.	(24.00)	\$ (963,797)

Grants, Donations, and Allotments Ending

Case Name and Description	MOE	Amount
<p><u>Race to the Top (RttT) STEM Funding</u></p> <p>These funds were allotted from the North Carolina Department of Public Instruction (NCDPI) based on STEM school participation in collaboration with the New Schools Project. Athens Drive High School and Wake STEM Early College High School received funds for equipment purchases and stipend pay for development of STEM curriculum. The last day for spending RttT funds was September 30, 2014.</p>		\$ (36,088)
<p><u>Children with Disabilities - Risk Pool</u></p> <p>Provides IDEA, Title VI, Part B funds to “high need” students with disabilities served in local education agencies (LEAs). These funds were used for the student’s special education and related service needs. A reserve has been established for LEAs with “high needs” students with disabilities. The costs of the educational services must impact the resources of the LEA serving the student. The allocation is based on an approved budget submitted by the LEA.</p>		\$ (170,920)
<p><u>American Recovery and Reinvestment Act (ARRA) School Improvement 1003 (G)</u></p> <p>SIG, authorized under section 1003(G) of Title I of the Elementary and Secondary Education Act of 1965 (ESEA), are grants through State Educational Agencies (SEAs) to LEAs for use in Title I schools identified for improvement, corrective action, or restructuring that demonstrate the greatest need for the funds, and the strongest commitment to use the funds, to provide adequate resources in order to substantially raise the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status. Under the final requirements, as amended through the interim final requirements published in the Federal Register in January 2010, school improvement funds are to be focused on each State’s “Tier I” and “Tier II” schools. SIG funds were approved for a three-year period: 2011-12 - \$667,130; 2012-13 - \$647,509; and 2013-14 - \$647,509 to implement the transformation model at Longview School. These funds ended September 30, 2014.</p>	(5.00)	\$ (132,237)
<p><u>School Improvement Grant (SIG) 1003 (G)</u></p> <p>SIG, authorized under section 1003(G) of Title I of the ESEA of 1965, are grants through SEAs to LEAs for use in Title I schools identified for improvement, corrective action, or restructuring that demonstrate the greatest need for the funds, and the strongest commitment to use the funds, to provide adequate resources in order to substantially raise the achievement of their students so as to enable the schools to make adequate yearly progress and exit improvement status. Under the final requirements, as amended through the interim final requirements published in the Federal Register in January 2010, school improvement funds are to be focused on each State’s “Tier I” and “Tier II” schools. SIG funds were approved for a three-year period: 2011-12 - \$667,130; 2012-13 - \$647,509; and 2013-14 - \$647,509 to implement the transformation model at Longview School.</p>		\$ (118,526)
<p><u>Governor’s Teachers Network</u></p> <p>In partnership with NCDPI, the Governor’s Teacher Network was established to recognize and reward teachers who can help advance Race to the Top-funded educational remodeling efforts across the state. This was one-time funding with all funds expended by the end of the 2014-15 school year.</p>		\$ (416,495)
	<u>(29.00)</u>	<u>\$ (1,839,945)</u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

The capital improvements budget, or building program, pays for design and construction of new schools, expansion of existing schools, and major renovation and replacement of older facilities to meet education standards. The issuance of bonds, 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 2015-16 Budget:

CIP 2006 Carryover	\$	6,000,000
CTE Carryover	\$	600,000
CIP 2013 Carryover	\$	90,000,000
Carryover	\$	96,600,000
CIP 2013 New Funding	\$	380,000,000
	\$	<u>476,600,000</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Current Budget	-	\$ 516,120,130
Budget Adjustments:		
Capital Building Program		\$ (39,520,130)
Total	-	\$ (39,520,130)
Proposed Budget	-	\$ 476,600,000



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