

**Wake County Public School System
Superintendent's Proposed Budget 2021-22
Board of Education Q&A
April 20, 2021**

FEDERAL FUNDING

1. **WCPSS students make up roughly 10-11 percent of North Carolina public school enrollment, yet WCPSS is receiving less as a percentage from COVID-19 related emergency funding, especially in some state categories. Will this trend continue? Are there available updates from state leaders on how ESSER III funds will be allotted?**

ESSER I – Allocated per federal legislation based on proportion of Title I.

ESSER II – Allocated per federal legislation based on proportion of Title I.

ESSER III

Distribution of K–12 Funding (Elementary and Secondary School Emergency Relief Fund)

The amount of funding allocated to each state and district will be based on the relative amount of Title I funding the state or district receives (same as ESSER I/II).

States are required to subgrant at least 90% of their funding to PSUs.

State Set-Asides – 10%

States are required to set-aside funds from their grants for the following purposes:

- 5% to address learning loss - as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on disadvantaged students. And supporting PSUs to fully address such impacts.
- 1% for evidence-based, comprehensive afterschool programs, addressing academic, emotional, and social needs
- 1% for evidence-based summer enrichment
- 2.5% for other state-level initiatives
- 0.5% No more than half a percent for administration

Local Educational Agency Use of Funds – 90%

At least 20% of funds must be used to address learning loss through evidence-based interventions that respond to students' academic, social, and emotional needs.

Funds also can be used for in the same way as ESSER I/II including:

- coordinating with public health departments;
- conducting activities to address the needs of students from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
- purchasing educational technology (including hardware, software, and connectivity as well as assistive technology, or adaptive equipment);
- summer learning, and supplemental after-school programs;
- mental health services;
- addressing learning loss;
- school facility repairs to reduce risk of virus transmission and support student health; and implementing public health protocols including policies in line with guidance from the Centers for Disease Control and Prevention for school-reopening
- implementing activities to maintain the operation and continuity of services and to employ existing staff.

Availability of Funds

- Funds expire September 30, 2024 (including Tydings amendment).
- Funds shall be made available to the PSUs in an expedited and timely manner and, to the extent practicable, not later than 60 days after the receipt of such funds.

ESSER III Planning Allotment for WCPSS:

Type	LEA#	LEA Name	Planning Allotment Total	Mandatory 20% Learning Loss Set- Aside (Planning)
LEA	920	WAKE COUNTY SCHOOLS	\$ 214,804,201	\$ 42,960,840

2. For the ESSER II, in the amount of \$95,998,256, I see the various items it would cover and possibly for two years. What is the dollar amount per item expected for 2021-22 and the anticipated use of the carryover amount?

WCPSS plans to use ESSER II funds to replenish base budget reductions from the fall of 2020. The reductions to custodial contract funds, transportation fuel, contract pupil transportation, academic advancement dollars, workshop expenses, and substitute pay for sick leave were primarily due to delayed opening off on-site instruction.

WCPSS will use ESSER II funds for maintenance and custodial costs for Willow Spring High School and for multi-year phase-in funding requests for maintenance and operations, instructional support technicians, and social emotional learning.

There will be a balance of \$62.2 million at the end of 2021-22. If ESSER II supports these items for a two-year period, there remains \$28.4 million. The superintendent and her team will determine use of these funds as they finalize plans for ESSER II and ESSER III to support priorities through 2023 and 2024 respectively.

p. 7-8, p. 50, p. 95, p. 123, p. 124, p. 136, p. 144

	2021-22	Page
Maintenance Square Footage and Custodial	\$ 638,246	95
Formula Alignment Maintenance and Operator	\$ 6,784,769	123
Instructional Support Technicians	\$ 869,778	124
School Support for Social Emotional Learning	\$ 8,008,199	136
Utilities	\$ 2,750,000	144
Custodial Contract	\$ 1,500,000	144
Pupil Transportation Contracted	\$ 5,500,000	144
Transportation Fuel	\$ 750,000	144
Academic Advancement	\$ 1,223,099	144
Workshop Expenses	\$ 1,285,500	144
Substitute Pay Sick Leave	\$ 3,700,000	144
Indirect Cost	\$ 775,725	144
	<u>\$ 33,785,316</u>	
Unbudgeted	\$ 62,212,941	144
	<u>\$ 95,998,257</u>	

3. I understand the rationale for using Federal and State COVID relief \$ to accomplish numerous of our longer-term budget priorities including, for example the \$8 million for SEL staff, and the additional request for moving M&O to a more sustainable level. We clearly should use available Federal \$ while they are available rather than currently asking for a major local increase while putting extra federal \$ into the fund balance. However, my concern is that these are to a large degree one-time, or at least short-term \$ that are being applied for long-term continuing budget needs. To keep a clear view of this budgeting strategy, I would like to request a list of all such long-term expenditures in this budget that are going to need local or some other appropriation a few years down the road.

GEER I Specialized Instructional Support Personnel for COVID 19 Response p. 165

The Governor’s Emergency Education Relief (GEER) I fund provides funding for employing or contracting with specialized instructional support personnel to provide physical and mental health support services for students in response to COVID-19, including remote and in-person services. Local funding will be needed to support 310 months with an annual cost of \$2.3 million

ESSER II p. 144

This proposed budget includes the planning allotment. WCPSS plans to use ESSER II funds to replenish base budget reductions from the fall of 2020. The reductions were primarily based on delayed opening of on-site instruction.

Utilities	\$ 2,750,000
Custodial Contract	1,500,000
Pupil Transportation Contracted	5,500,000
Transportation Fuel	750,000
Academic Advancement	1,223,099
Workshop Expenses	1,285,500
Substitute Pay Sick Leave	3,700,000
	<u>\$ 16,708,599</u>

In addition, WCPSS will use ESSER II funds for maintenance and custodial costs for Willow Spring High School and for multi-year phase-in funding requests for maintenance and operations, instructional support technicians, and social emotional learning.

Maintenance Square Footage and Custodial	\$ 638,246
Formula Alignment - Maintenance and Operations	6,784,769
Instructional Support Technicians	869,778
School Support for Social Emotional Learning	8,008,199
	<u>\$ 16,300,992</u>

4. With \$18.5 million anticipated carryover from ESSER I, \$95,998,256 million from ESSER II, and an additional over \$200 million anticipated from ESSER III (based on previous %--or even if it's half of that--an additional \$100 million), what is the detailed answer to folks questioning the need for additional funding from the County? How would the proposed budget change if the amount asked from the County was half than the currently proposed amount?

The superintendent and her team have a long-term plan of balancing state, local, and federal resources. The request to Wake County commissioners would be significantly higher if the one-time federal stimulus funds were not available for use. While there are additional federal dollars for use, the school system will save local dollars when possible so there is recurring funding available as recurring commitments need to transition off of federal funding.

There are two parts to the increase recommended to be requested from the Wake County commissioners.

- \$11.9 million one-time increase in 2020-21 becomes recurring
- \$16.3 million additional recurring increase

	2020-21	Proposed 2021-22	Difference	Percent Increase
County Appropriation				
Current Expense - Recurring	\$ 515,025,373	\$ 543,275,365	\$ 28,249,992	
Current Expense - One-Time	11,949,000	-	(11,949,000)	
Crossroads Lease	929,728	929,728	-	
	\$ 527,904,101	\$ 544,205,093	\$ 16,300,992	3%

The request for 2021-22 is less than prior years' requests.

	County Appropriation					Dollar Increase Over Previous Year Funded	Percent Increase Over Previous Year Funded	Student Membership			Allocation per Student	Percent Increase Over Previous Year
	Current Expense	Crossroads Lease	Capital Outlay	Total				WCPSS	Charter	Total		
2021-22												
Supt Proposal	\$543,275,365	\$929,728	\$0	\$544,205,093	\$16,300,992	3%		160,591	15,145	175,736	\$ 3,096.72	1%
2020-21												
Requested	\$544,649,428	\$929,728	\$311,961	\$545,891,117	\$29,936,016	6%		161,940	18,127	180,067		
Funded	\$526,974,373	\$929,728	\$0	\$527,904,101	\$11,949,000	2%		157,673	15,015	172,688	\$ 3,056.98	4%
2019-20												
Requested	\$518,313,379	\$919,604	\$61,961	\$519,294,944	\$43,375,700	9%		161,030	15,276	176,306		
Funded	\$513,103,536	\$919,604	\$1,931,961	\$515,955,101	\$40,035,857	8%		161,907	13,953	175,860	\$ 2,933.90	7%
2018-19												
Requested	\$488,795,100	\$909,362	\$141,961	\$489,846,423	\$58,935,423	14%		162,327	13,787	176,114		
Funded	\$474,937,921	\$909,362	\$71,961	\$475,919,244	\$45,008,244	10%		160,471	13,807	174,278	\$ 2,730.81	9%
2017-18												
Requested	\$453,038,677	\$899,014	\$1,191,669	\$455,129,360	\$45,218,360	11%		161,757	13,349	175,106		
Funded	\$428,820,317	\$899,014	\$1,191,669	\$430,911,000	\$21,000,000	5%		160,429	12,252	172,681	\$ 2,495.42	4%
2016-17												
Requested	\$419,710,057	\$888,574	\$1,150,969	\$421,749,600	\$35,749,600	9%		159,250	11,026	170,276		
Funded	\$407,871,457	\$888,574	\$1,150,969	\$409,911,000	\$23,911,000	6%		159,549	10,814	170,363	\$ 2,406.10	4%
2015-16												
Requested	\$387,647,848	\$878,055	\$1,247,327	\$389,773,230	\$48,346,830	14%		158,175	9,546	167,721		
Funded	\$383,874,618	\$878,055	\$1,247,327	\$386,000,000	\$44,573,600	13%		157,180	9,833	167,013	\$ 2,311.20	11%

If the board of education decides to request less from the county commissioners, there will need to be an offsetting adjustment:

- (1) Reduce costs in the budget (budget reductions)
- (2) Shift additional items to one-time federal funding
- (3) Apply additional fund balance to the beginning budget

Reducing the amount of the requested County Appropriation at this time will likely lead to even higher future year requests of the County.

5. How many positions, approximately, are at risk if the district is not held harmless by state legislative decisions for next year's budget? Page 11 lists 4,762 MOE—is there a rough estimate of how many positions that impacts?

If the state does not hold school districts harmless for allotments based on student membership, it would impact approximately 508 positions. WCPSS would likely use one-time federal funds if the held harmless provision does not continue for another year to mitigate the impact of fluctuations in student membership during the pandemic.

ACADEMIC ADVANCEMENT

6. Does the Special Education student number on p. 13 of 18,463 include students with 504 Plans? What is the breakdown of that 18,463 number; what explains the decrease from 2019-20; do we expect an increase in 2021-22? (p. 13)

The 18,463 students referenced in the Superintendent's Budget reflects the number of students served in WCPSS with compliant IEPs at the time of the December 1 Child count. It does not include students with non-compliant IEPs or students with 504 plans. Below you will see a breakdown of March and April 2021 numbers of students by area of eligibility. For the 2019-20 and the 2020-21 school year, given the circumstances, it is difficult to determine factors that have impacted the reduction in students with disabilities. Based on current trend, and outstanding evaluations, we expect to grow by more than 600 students by July.

Disability	March	April	May	June
Autism (AU)	3196	3256		
Deaf-Blindness (DB)	6	6		
Deafness (DF)	10	11		
Developmental Delay (DD)	2460	2452		
Emotional Disability (ED)	686	684		
Hearing Impairment (HI)	73	75		
Intellectual Disabilities-Mild (ID)	419	427		
Intellectual Disabilities-Moderate (ID)	389	389		
Intellectual Disabilities-Severe (ID)	63	65		
Multiple Disabilities (MU)	251	254		
Orthopedic Impairment (OI)	56	60		
Other Health Impairment (OH)	3652	3703		
Specific Learning Disability (LD)	6005	6113		
Speech-Language Impairment (SI)	1417	1455		
Traumatic Brain Injury (TB)	145	145		
Visual Impairment (VI)	57	57		
Total Count	18885	19152	0	0

7. For next school year, what will be the ratio for social workers, guidance counselors, nurses, and psychologist to students be with the additional MOE added with this year's budget? Additionally, based on the proposed spending listed in the budget, what will the ratio be for each of the years left for the multi-year initiative (2022-23, 2023-24, and 2024-25)?

Instructional Support Positions	Current Ratios	Ratios for 2021-2022	Ratios for 2022-2023	Ratios for 2023-2024	Ratios for 2024-2025
Counselor	1:383	1:360	1:350	1:302	1:278
School Psychologists	1:1745	1:1404	1:1288	1:1190	1:1109
School Social Workers	1:1459	1:1264	1:1089	1:958	1:852
School Nurses	1:1784	1:1306	1:1273	1:1242	1:1211

8. What is the usage plan for the textbook funds?

Textbook funding was allotted at \$32.26 per average daily membership in grades K-12 from the state for the 2020-2021 school year.

Currently WCPSS plans to carry over \$2.9 million into the new budget year. We will receive approximately \$5.2 million in new funding next year from the State of NC. This will bring the estimated textbook funding source to \$8.2 million for the 2021-22 school year.

We have a textbook plan in place, developed pre-COVID for five years. Expenditures include allotments to schools, curriculum printing costs, curriculum supplies and materials, and subscription licensing costs and district texts adoption. Shared below is a high-level overview of designated funding for 2021-22 school year.

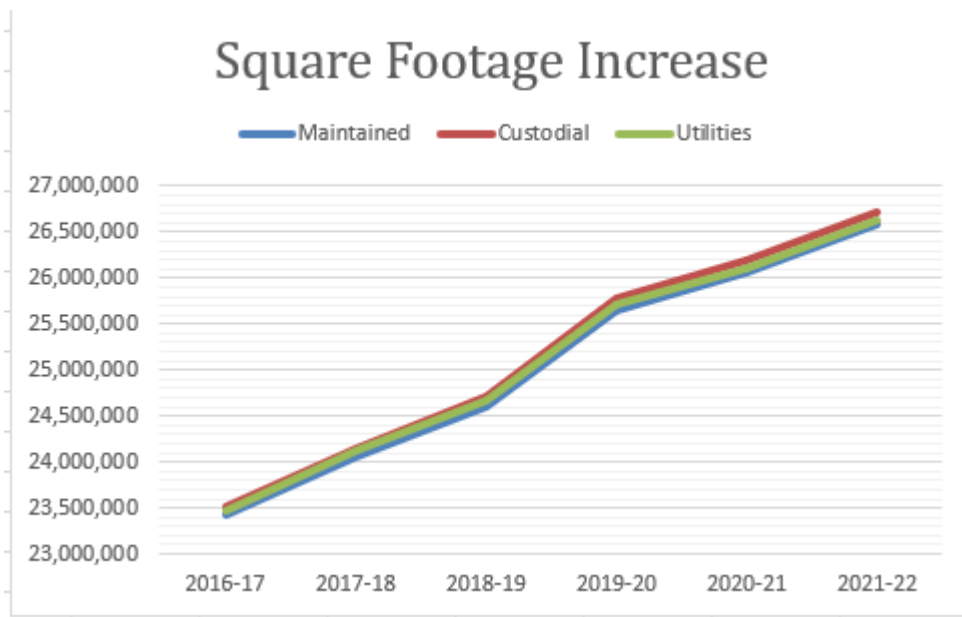
Expenditures for the 2021-22 school year will be an estimated \$6.1 million. This will include:

- \$562,000 allotment to schools
- \$1.6 million printing costs (EL Grade 2-8, Letterland, elementary math, middle school math and high school math student workbooks)
- \$92,807 for curriculum supplies and materials (math whiteboards, tradebooks, teacher kits)
- \$2.9 million for subscription licensing cost
- \$900,000 ELA Anchor Texts

The spending plan for the 2021-2022 school year will result in an estimated carryover of \$2.1 million for 2022-2023 school year.

MAINTENANCE AND OPERATIONS

9. Can you provide a visual trend line of the increase in square footage over the past five to ten years? (p. 14)



TECHNOLOGY

- 10. I am glad to again see the business case to increase instructional support technicians. While we can hope to aspire to the North Carolina school average of 1 technician per 1,956 devices from our current 1:7,714, I also recognize that in smaller, more rural districts, this number might be skewed. Thus the State LEA number may not be the best point of comparison. Given this is a local request to the county, a helpful comparison would be to understand the number of technicians per device in the Wake County Government, since I might anticipate Wake County would be more technology rich than some other counties.**

Wake County supports approximately 4,400-4,500 staff across Wake County Government. They have 20 desktop support technicians that support approximately 6,100 devices. That makes the county ratio 1:305 technician to device.

CHILD NUTRITION

- 11. Can you provide funding trends for Child Nutrition Services over the past five to ten years (whatever is illustrative) to show the instability in funding caused by the past year's disruptive COVID-19 pandemic? What is the best estimate of how those services, revenues, and enterprise funds will recover? Will it be over the next year? The next two or three years? Is there upcoming federal or state guidance or assistance available?**

Child Nutrition Services funding is contingent on participation. Federal regulatory changes to the school nutrition programs impacted child nutrition program participation and funding pre-COVID. We mitigated losses with minimal increases in meal price, which can also cause participation decline. Pre-COVID, CNS reserve funds were sufficient to cover prior year losses.

The CNS Staff continues to evaluate the operating needs of the food service program in our schools. Factors impacting service levels include the students returning to in-person learning and parents' choice. We will continue to evaluate operations, funding/costs, and adjust service levels as needed.

Full recovery is difficult to predict considering the number of variables that impact participation levels and therefore funding. At this time, we are waiting for the United States Department of Agriculture to provide information on any flexibilities that may be offered for the coming school year beginning October 1st, as well as Virtual Academy enrollment which are two key variables that will impact funding.

The flexibilities that provide us with the various ways to feed students at no cost are only authorized through September 30, 2021. The federal funds do not provide revenues to cover all operating expenses and there are no state or other funds known to be available at this time to support child nutrition programs. Federal ESSER funds may assist with CNS program operations.

CHARTER SCHOOLS

- 12. There seems to be some inconsistency in the numbers used for the flow-through to Charters. In the business case on p. 67 the flow through to charters is suggested to increase by \$2 million. That apparently comes from a flat per pupil assumption. By contrast, on p. 5 it is suggested that 8% of the local budget is transferred to charters. 8% of the requested \$28.25 million increased local request would be \$2.26 million. Notably, if you take the proposed numbers on p. 5 the 15,145 charter enrollment divided by the 175,736 total projected enrollment that would be 8.61%. Since the Charter pass through is per capita, it is not clear why the Local expenditure number is 8% rather than the 8.6%. There seems to be several of these inconsistencies in the Charter numbers in different places in the budget. While I know that the Charter pass through \$ are variable depending on monthly enrollments, I think it would be helpful to make sure there is consistency throughout the budget.**

The \$2 million estimated is not based upon flat per pupil funding. Here is the calculation for the increase in local pass through due to charter schools for 2021-22. WCPSS projects the local pass through to increase from \$45 million to \$47 million. This is an estimate. Actual amounts will be different once we know actual student membership figures as of second month next fall and after we know the local current expense portion of the county appropriation this summer.

	2021-22 Projection
WCPSS Projected Student Membership	\$ 160,591
Charter Schools Projected Membership of Wake County Students	\$ 15,145
	<u>175,736</u>
Charter School Students as a % of Total Students	9%
Revenues that are shared with charter schools:	
County Appropriation (current expense portion in fund 02)	\$ 543,275,365
Fines and Forfeitures	\$ 700,000
Print Shop	\$ 22,500
Red Light Camera Fines	\$ 1,800,000
	<u>\$ 545,797,865</u>
Amount per student	\$ 3,106
2021-22 Projected local pass through to charter schools	\$ 47,037,082
2020-21 Budget for local pass through to charter schools	\$ 45,589,043
Increase	\$ 1,448,039

WCPSS estimates an increase of \$2.0 million due to charter schools in 2021-22. This is an estimate that averages a higher calculation based on increases over the past four years to a lower calculation based on flat per pupil funding.

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

	Charter School Membership	Local Funds Paid to Charter Schools	Increase from Previous Year			
			Charter School Membership		Cost	
2020-21	15,015	*\$45,589,043	1,062	8%	*\$5,600,169	*14%
2019-20	13,953	\$39,988,874	339	2%	\$3,974,574	11%
2018-19	13,614	\$36,014,300	1,362	11%	\$6,378,733	22%
2017-18	12,252	\$29,635,567	1,438	13%	\$4,135,747	16%
2016-17	10,814	\$25,499,820	981	10%	\$2,866,901	13%
2015-16	9,833	\$22,632,919	1,239	14%	\$4,775,375	27%
2014-15	8,594	\$17,857,544	1,826	27%	\$4,095,897	30%
2013-14	6,768	\$13,761,647	436	7%	\$1,047,124	8%
2012-13	6,332	\$12,714,523	559	10%	\$752,493	6%
2011-12	5,773	\$11,962,030	375	7%	\$379,133	3%

The \$2.0 million is an estimate only. It is significantly less than increases the past eight years and is slightly higher than the calculation based on projected student membership and revenues.

13. Related to the above, as I have suggested in other years, the 2% Charter pass through number on the pie chart on p. 2 is somewhat miscommunicating since Charters also get the State contribution directly. Thus, that 2% of the total budget is actually 8 to 8.6 % of our local budget. Simply as presented there can be a perception that Charter schools educate ~8% of the student population for 2% of the cost. This is far from correct. I think this at least deserves a footnote to the pie chart.

WCPSS will add the following footnote: Charter schools receive state funds directly from NCDPI. The local pass through to charter schools represents over 8% of the local funds due to charter schools.

EMPLOYEE COMPENSATION AND BENEFITS

14. Could have I have breakdown of how the classified employees will reach 15/hour based on the amount allotted for the next four years? How much of an increase would each classified employee (below 15/hr) receive next school year with the amount of allotted? Will more go to those making less an hour? Specifically, what is the breakdown of changes planned for grades 16-22 for 2021-22, 2022-23, 2023-24, and 2024-2025 (step specific)?

Our budget does not currently include the goal of raising all classified employees to \$15 per hour. We are proposing \$6.4 million per year over the next four years for a total of \$25.6 million to increase non-certified personnel salaries. A recent projection of what it would take for WCPSS to increase all non-certified personnel to a minimum \$15 per hour while addressing compression within each scale and among the various scales yielded an estimate of at least \$55 million. We had planned a compensation study which we put on hold due to the pandemic and uncertain economic forecasts.

15. p. 71-73—I am grateful for the attention to salary increases for our staff and see that the estimated increase is 3 percent. What has been the recent trends for increases from the state? How will leadership follow and adjust the budget when the final number is determined by the state?

Below is a chart that outlines the state and local increases for **non-certified personnel** for the last 5 years.

Fiscal Year	State Legislated increase	Local Increase
2016-2017	1.5% increase + 0.5% bonus in 10/2016	1.5% increase
2017-2018	\$1,000	No additional increase
2018-2019	Greater of \$1,000 or 2%	No additional increase
2019-2020	No salary increase	3% increase
2020-2021	No salary increase	\$500 bonus

For certified (teachers, student services personnel, etc.) personnel:

- 2016-17: Salary schedule steps 1 through 20 and banded steps 21-24 and 25+. All received an increase at each step.
- 2017-18: Salary schedules steps 1 through 25+ with an additional adjustment to eliminate the 4 year bands to create 2 year bands beginning at step 17 through 24.
- 2018-19: Salary schedules steps 1 through 15 were provided and steps 16 through 24 were made the same with an increase, and an increase was provided for step 25+. Locally, supplements were changed from percentages to dollar amounts and they were increased by .5%.
- 2019-20: Eligible staff received their state step increase. Locally, supplements were increased by 1%.
- 2020-21: Eligible staff received their state step increase. No increase to local supplements except where the new step resulted in an increase. All teachers employed as of October 1, 2020, received a \$350 bonus from the state in October 2020. Locally, all received a \$500 bonus in December 2020.

Assistant Principals:

- 2016-17: Step increases on the state base scale.
- 2017-18: New scale created that links to the bachelor's scale for teachers plus 17%, so all steps increased.
- 2018-19: The state's scale was adjusted to increase steps based on the teacher's bachelor's scale plus 19%, so all steps increased.
- 2019-20: Eligible staff received their state step increase. Locally, supplements were increased by 1%.
- 2020-21: Eligible staff received their state step increase. No increase to local supplements except where the new step resulted in an increase. Locally, all received a \$500 bonus in December 2020.

Principals:

- 2016-17: Principal's scale received an average of 1.5% state increase.
- 2017-18: New scale developed based on ADM and performance growth data. Locally, principals received their step on our scale and a committee was developed to review and recommend revisions to the WCPSS Scale for the 2018-19 school year.
- 2018-19: A new scale was developed that provided a new larger school size, maintained steps and year round/magnet stipends. Principals received their step increase based on the new scale and were placed on the new school size per the scale. Those who did not receive at least 2% overall received a differential to get them to a 2% overall increase.
- 2019-20: Principals received their step increase and those who, as a result of the step, did not receive at least 1%, were paid a differential to ensure that their salary increased by at least 1%.
- 2020-21: Principals did not receive an increase in salary. Locally, all received a \$500 bonus in December 2020.

As soon as state legislated increases are finalized, associated budget adjustment recommendations will be brought forward.

- 16. Given the shift in the local supplement from a % of the base salary to a fixed amount, I would like to know how has the local supplement as a percentage of employee's total salary changed? It would be helpful to know this both for the proposed budget, as well as to understand how that differential has tracked over the years since the shift to the fixed supplement amount.**

The following Supplement as Percent of Total Salary chart uses Teacher A Salary Schedule (Bachelor's Degree without National Boards) as an example of the local supplement as a percent of an employee's total salary. 2017-18 is included as it is the last year WCPSS used percentages for supplements before transitioning to fixed dollar amounts. We have included this year as a comparison as well as the 2021-22 proposal of a 1% increase to the local supplement.

Bachelor's Degree ("A" License), Not National Board Certified

Years on License	Supplement Percent of Total Salary 17-18	Supplement Percent of Total Salary 20-21	Supplement Percent of Total Salary Proposed 21-22
0	14.71%	15.20%	15.33%
1	14.71%	14.85%	14.98%
2	14.71%	14.86%	14.99%
3	14.89%	14.64%	14.76%
4	14.89%	14.83%	14.95%
5	14.89%	14.52%	14.64%
6	14.89%	14.54%	14.67%
7	14.89%	14.25%	14.38%
8	15.07%	14.28%	14.40%
9	15.07%	14.18%	14.30%
10	15.07%	14.28%	14.40%
11	15.07%	14.02%	14.14%
12	15.07%	14.20%	14.32%
13	15.43%	13.95%	14.07%
14	15.43%	14.45%	14.57%
15	15.43%	14.21%	14.33%
16	15.43%	14.75%	14.87%
17	15.43%	14.95%	15.07%
18	15.79%	15.21%	15.34%
19	15.79%	15.55%	15.69%
20	15.79%	15.82%	15.96%
21	15.79%	15.82%	15.96%
22	15.79%	16.09%	16.23%
23	16.32%	16.09%	16.23%
24	16.32%	16.81%	16.94%
25	16.67%	16.28%	16.41%
26	16.67%	16.97%	17.11%
27	16.67%	16.97%	17.11%
28	18.20%	16.97%	17.11%
29	18.20%	18.48%	18.63%
30	18.86%	18.48%	18.63%
31+	18.86%	19.14%	19.30%

- 17. How do we use third-party organizations to manage employee benefits? How do we assure that their fees are competitive? For example, we bid out the audit every three years. Is that the practice with other services and third party organizations such as employee benefits?**

I am concerned about the recruitment and retention of employees, and I appreciate the leadership's focus on improving salaries of all employees. We do not discuss having competitive employee benefits. How do we assess whether our employee benefits offerings are competitive with other school districts? What steps does HR take to assure that we have competitive employee benefits?

WCPSS offers supplemental retirement plan opportunities for employees in addition to the State Retirement System. The school system consolidated providers of our 403b and 457 plans over ten years ago when federal regulations placed strict requirements on the operations of these plans. At that time, we bid these services and contracted with independent agency to assist in the selection and management of 403b and 457 plans. These plans are bid every five years to maintain competition and provide the best product options for our employees.

Every quarter, our Cafeteria Plan provider provides feedback on the latest trends and benefits being offered across the state. In response to the trends, WCPSS is offered a new competitive plan or a guarantee of participation in an existing plan. The school system has tested the market by sending a competing company the employee cost structure for each of our products and the company declined to compete due to the low employee costs coupled with the zero employee fees. These products are selected at the option of the employee and carry no cost to the system.

The self-insured Dental Plan goes through an RFP process similar to the supplemental retirement plans. Other plans with annual reviews include the Flexible Spending Accounts for Medical and Dependent Savings, as well as the Vision Plan.

MISCELLANEOUS

- 18. What is the per pupil expenditure for each school for 2019-2020? I've been able to find the 2018-19 information at bestnc.org, but have not been able to access 2019-20 information.**

2018-19 data is the most recent year available on NCDPI's website.
<https://www.dpi.nc.gov/data-reports/school-report-cards>

- 19. Should the business case for the new early college high school be corrected to read "Research Triangle Park."**

Yes, the online version of the document includes the correction.

- 20. What can the Board do to secure more stability of funding, given the instability and uncertainty at the State level? (Broader question for the Board.)**

- 21. My concern is around athletic fields and facilities around the district and the inequity that we see at older more established schools. How can we better support schools in establishing and maintaining a certain standard across the district? Is there a way to determine how much that would cost and would it involve changing a funding formula or providing a one-time infusion and then maintaining that with a funding formula?**

Staff is developing a response to be presented at the next board work session.