

SUPERINTENDENT'S PROPOSED BUDGET

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022



WAKE COUNTY
PUBLIC SCHOOL SYSTEM



What Starts Here Changes Everything.

CARY, NORTH CAROLINA



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April 6, 2021

Wake County Board of Education:

It is impossible to look forward to the coming school year without looking back at how COVID-19 redefined our school operations.

In partnership with Wake County and other community partners, the district has distributed more than 8 million meals *outside* of school to keep children fed. About 88,000 technology devices have been distributed so students can remain connected. About 80,000 students attend a Virtual Academy that did not exist a year ago. Countless hours have been spent creating, revising and adjusting academic routines.

Throughout it all, I found myself returning to our district's core beliefs. You might recall last year's budget message spoke to our first core belief: "Every student is uniquely capable and deserves to be challenged and engaged in relevant, rigorous and meaningful learning each day." It is our first core belief because it is the cornerstone of our work.

But there is another core belief I want to reference today. It states that "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."

Our stakeholders were not thinking about a pandemic when they helped write this core belief, but the risk, innovation and continuous improvement it addresses were tested daily this past year. We succeeded in many areas. At times we stumbled. And we incurred new costs along the way.

It is those costs, and the use of millions of dollars in COVID-19 relief funds, you will find addressed in my 2021-2022 proposed budget.

More specifically, this year's proposed budget addresses two main needs.

The first is a request to our County Commissioners to make permanent the \$11.9 million in "one-time" funding provided last year. Commissioners generously provided this amount to the school district last year at a time when the future of our local economy was extremely uncertain. With many of those uncertainties removed, I am requesting that funding become permanent.



The second request is familiar to you, and to those who have followed our conversations with County Commissioners regarding the district's multi-year funding plan. Funding in this area was not addressed in last year's budget due to the pandemic.

I am asking that an additional \$16.3 million become part of the county's annual appropriation to the school district to resume work in this area. It is critical to our continuity of operations as we return to a traditional school year.

You might recall that one key area of the multi-year funding plan was the need to increase counselors, psychologists and social workers. This was an acute need before the pandemic. Teachers routinely told us then that significant academic progress was intertwined with stronger social and emotional support for students. As the pandemic enters its second year, the need for counselors, psychologists and social workers is now painfully obvious.

With these two additional items, I am recommending a request of \$28,249,992 in additional funding from County Commissioners for the 2021-2022 school year.

This request reflects two financial realities of this "pandemic year."

The first is that county services and school operations are still difficult to fully predict following the upheaval of the past 12 months. While we anticipate larger financial requests in future years, I feel the school system and the county would be best served by a more modest request for 2021-2022.

The second financial reality is that federal CARES Act funding, which has been a tremendous benefit to WCPSS, is still being distributed and set aside for future expenses related to the pandemic.

While we could spend every CARES Act dollar on immediate academic needs, we must be mindful of a lesson other districts learned during the Great Recession of 2009. Namely, if we spread the use of additional federal funding over a longer time period, it reduces the need to cut services and personnel when the flow of money ends.

This approach has the added benefit of reducing the amount immediately requested of the county. This is because federal dollars have been used and will continue to be used to meet pressing needs.

Despite the challenges caused by the pandemic, thousands of employees and students have succeeded this year. It would be easy – and wrong – to overlook those accomplishments today. For example:



WAKE COUNTY PUBLIC SCHOOL SYSTEM

- Our graduation rate is the highest in the district's history at 90.8 percent. African American students, English Language Learners and Students with Disabilities exceeded the district's growth rate.
- The graduation rate at 70 percent of our high schools now exceeds 90 percent. Nine schools posted graduation rates above 95%, including five with a graduation rate of 100%.
- We have led the nation in the number of educators earning National Board Certification in our classrooms for 15 consecutive years.
- Magnet Schools of America (MSA) named 39 of 54 Wake County magnet schools as either Schools of Excellence or Schools of Distinction. Five of the top 20 Schools of Excellence nationwide are part of WCPSS, according to MSA.
- Numerous teachers, principals and staff members were honored with regional, state and national awards.

In much the same way I opened this message, I am closing with a reference to our school district's core beliefs. The sixth core belief states "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."

This has been a difficult year for everyone. But the challenges have also highlighted the wisdom of those in our community who helped develop the core beliefs that guide us. Public education is the foundation of a strong community. And despite its heavy toll, the pandemic also revealed the strength of our foundations.

I believe this proposed budget allows us to simultaneously build on that foundation and weather the remaining challenges of COVID-19.

Respectfully,

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

Cathy Q. Moore
WCPSS Superintendent

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INTRODUCTION

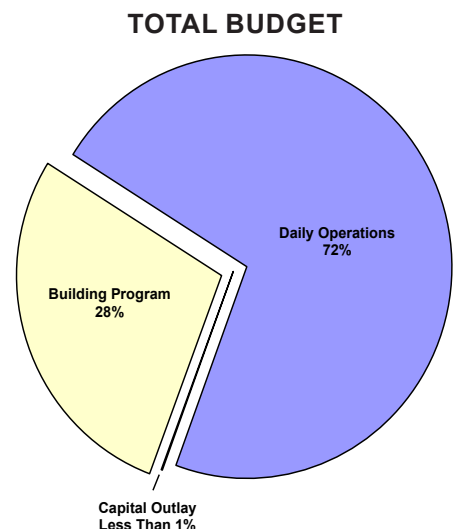
Budget at a Glance

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

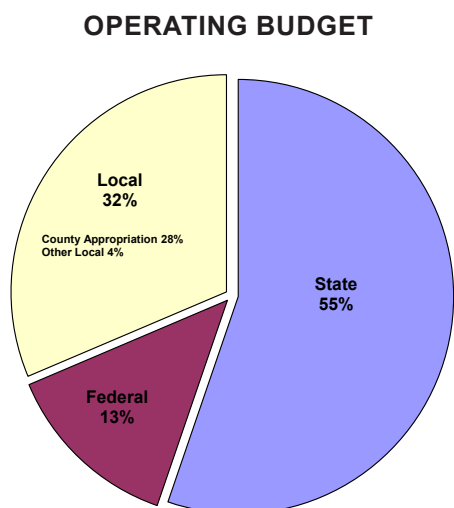
The Operating Budget pays for day-to-day costs of operating the school system, such as salaries and benefits, purchased services, supplies and materials, maintenance, transportation, and utilities. This is the current expense portion of the operating budget. The capital outlay portion of the operating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

The Capital Improvements Budget, or the building program, pays for design and construction of new schools, expansion of existing schools, major renovation and replacement of older facilities, and building life cycle projects 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 2021-22			
DAILY OPERATIONS	\$	1,938,522,321	72%
+ Capital Outlay (vehicles and equipment)	\$	300,000	<1%
EQUALS OPERATING BUDGET	\$	1,938,822,321	72%
+ Building Program (provided by taxpayer bonds)	\$	760,601,000	28%
EQUALS TOTAL BUDGET	\$	2,699,423,321	100%



OPERATING BUDGET FOR 2021-22				
	Operating Budget		Per Pupil Budget	
State	\$	1,072,006,343	55%	\$ 6,675
County Appropriation	\$	544,205,093	28%	\$ 3,097
Enterprise Funds	\$	26,875,936	1%	\$ 167
Fund Balance Appropriation	\$	20,135,556	1%	\$ 125
Other Local	\$	14,121,828	1%	\$ 88
Local - Current Expense Non-Restricted	\$	2,522,500	<1%	\$ 14
Local	\$	607,860,913	32%	\$ 3,491
Federal	\$	258,955,065	13%	\$ 1,613
TOTAL	\$	1,938,822,321	100%	\$ 11,779

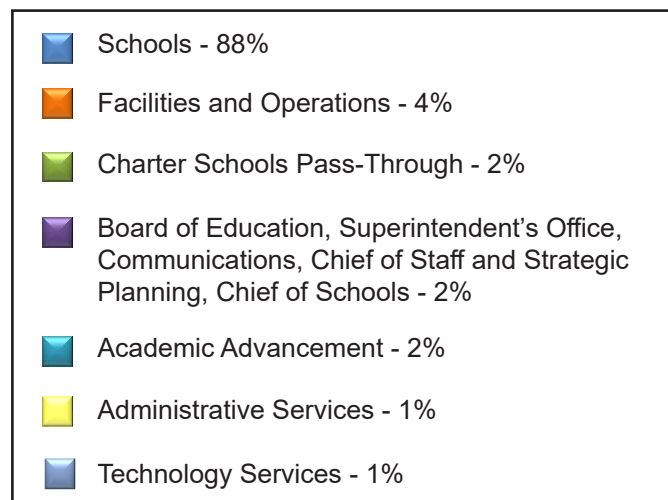
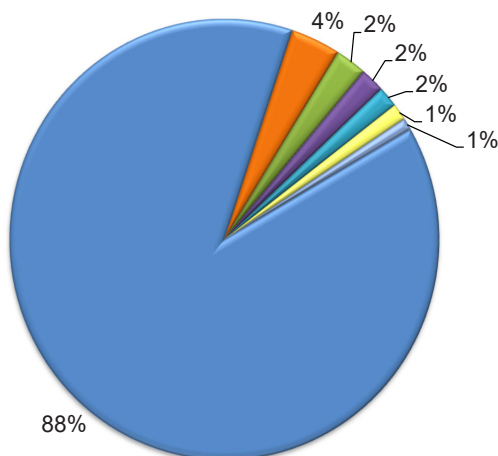


Budget at a Glance

Where do funds come from?		Where are funds spent?
State Sources 55%	\$1,072.0 m	The state budget pays for:
State Public School Fund		Salaries and Benefits \$1,026.5 m
• Position Allotments	\$663.0 m	Purchased Services \$26.2 m
• Categorical Allotments	\$197.1 m	Supplies and Materials \$16.1 m
• Unallotted Categories (State covers actual cost or created from transfers.)	\$108.9 m	Capital Outlay \$3.2 m
• Dollar Allotments	\$94.8 m	
Other State Allocations for Current Operations	\$8.0 m	
Child Nutrition - Breakfast Reimbursement	\$0.2 m	
Local Sources 32%	\$607.9 m	The local budget pays for:
Noncategorical (Most flexible sources)		Salaries and Benefits \$419.0 m
• County Appropriation (County appropriation is received 1/12 per month.)	\$544.2 m	Purchased Services \$74.2 m
• Fund Balance Appropriation	\$20.1 m	Transfers to Charter Schools \$47.6 m
• Indirect Cost (charged to enterprise and grant activities for building use, utilities, maintenance, etc.)	\$3.5 m	Utilities \$35.9 m
• E-Rate	\$3.0 m	Supplies and Materials \$30.6 m
• Fines and Forfeitures	\$2.5 m	Capital Outlay (mobile units, vehicles, and equipment) \$0.6 m
• Tuition and Parking Fees	\$1.7 m	
• Investment Interest	\$1.2 m	Local salary supplement for all teachers and school-based administrators is included in salaries and benefits.
• Rebates	\$0.3 m	
• Cellular Lease	\$0.2 m	
• Disposition of Fixed Assets	\$0.1 m	
Unused funds roll to fund balance.		
Enterprise Funds (supported by outside fees)		
• Child Nutrition	\$19.5 m	
• Community Schools	\$5.4 m	
• Tuition Programs (Before/After School Care, Pre-School, Summer Camp, Project Enlightenment, and Summer School Tuition)	\$1.6 m	
Local Grants/Contracts/Donations	\$4.6 m	
Federal Sources 13%	\$258.9 m	The federal budget pays for:
Federal Grants routed through NCDPI - COVID-19	\$116.7 m	Purchased Services \$121.0 m
Federal Grants routed through NCDPI	\$93.9 m	Salaries and Benefits \$96.1 m
Commodities (turkey, beef, cheese)	\$35.9 m	Supplies and Materials \$41.4 m
Medicaid	\$9.5 m	Capital Outlay \$0.4 m
Direct Federal Grants	\$2.5 m	
ROTC	\$0.4 m	

The vast majority of the school system's funding, 88 percent, goes directly to schools, and 2 percent is a pass-through to charter schools. Facilities and Operations, which includes Child Nutrition Services, Transportation, Maintenance and Operations, and Utilities, makes up 4 percent of the budget. The remaining 6 percent is made up by Academic Advancement (Academics, Special Education, and Student Services), Administrative Services (Finance and Human Resources), Technology, and the other central services divisions.

Operating Budget: \$1,938,822,321



Budget at a Glance

OPERATING BUDGET

The total operating budget is \$1.9 billion. This budget provides resources for over 10,000 teachers, teaching 160,000 students in 193 different schools.

Public education is a human-resource-intensive business with 80 percent of the Wake County Public School System's (WCPSS) total operating budget invested in its people; 13 percent is spent on purchased and contracted services, 5 percent on supplies and materials, and 2 percent on transfers to charter schools.

Operating Revenue	
State Sources	\$ 1,072,006,343
Local Sources	607,860,913
Federal Sources	258,955,065
Total	\$ 1,938,822,321

Operating Expenditures		
Salaries and Benefits	\$ 1,541,520,405	80%
Purchased Services	257,303,758	13%
Supplies and Materials	88,199,966	5%
Capital Outlay	4,209,149	<1%
Transfers to Charter Schools	47,589,043	2%
Total	\$ 1,938,822,321	100%

STATE FUNDING

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

State Revenue	
State Public School Fund	\$ 1,063,807,501
Other Allocations for Current Operations	8,020,614
Child Nutrition - Breakfast Reimbursement	178,228
Total	\$ 1,072,006,343

State Expenditures 55% of the Operating Budget		
Salaries and Benefits	\$ 1,026,472,244	96%
Purchased Services	26,206,490	2%
Supplies and Materials	16,131,847	2%
Capital Outlay	3,195,762	<1%
Total	\$ 1,072,006,343	100%

WCPSS developed the 2021-22 proposed budget based on the following assumptions and estimates an increase of \$22.2 million in state funding.

State will provide pay increases	\$ 26.2 m
Employer matching retirement and hospitalization insurance rates will increase	14.8 m
Final year of class-size phase-in occurs	4.2 m
State will provide resources for a new school opening	1.1 m
One-time coronavirus relief funds will not continue from state funds	(17.5 m)
Removes one-time bonuses from 2020-21	(4.6 m)
Decrease in carryover funds and changes in categorical allotments	(2.0 m)
	\$ 22.2 m

In addition, WCPSS assumes the state held harmless provision for average daily membership will continue for a second year due to the continued effects of the pandemic.

Budget at a Glance

One-Time State Allocations Due to COVID-19

There were one-time allocations in 2019-20 and 2020-21 due to the COVID-19 pandemic.

The governor redirected state resources in 2019-20 to provide \$50 million in emergency funds to school districts to assist with costs due to the pandemic. WCPSS received \$3.8 million that were available from March to June 30, 2020. The funds provided continued employment for staff and support for community food distribution, as well as acquisition of equipment needed for curbside food distribution.

In 2020-21, the state received \$326 million in federal dollars from the Coronavirus Relief Fund. The General Assembly determined use of the funds in state legislation within underlying federal restrictions. The funds could not be used to account for revenue shortfalls. They could only be used for necessary expenditures incurred due to the public health emergency with respect to COVID-19 and for costs that were substantially different from any expected use of budgeted funds. The funds could not be used for expenses that had been or would be reimbursed under any federal program.

WCPSS received \$21.6 million from the state under their Coronavirus Aid, Relief, and Economic Security (CARES) Act Coronavirus Relief Fund. WCPSS expects to fully utilize these resources by the end of this fiscal year. Any unspent balances will carryover through December 31, 2021.

	<u>2019-20</u>	<u>2020-21</u>	<u>Total</u>
Governor Cooper's Emergency COVID-19 Supplemental Funds	\$ 3.8 m	\$ -	\$ 3.8 m
CARES Act Coronavirus Relief Fund			
Summer Learning Program	\$ -	\$ 5.8 m	\$ 5.8 m
School Nutrition	4.1 m	0.2 m	4.3 m
Exceptional Children	-	3.7 m	3.7 m
Student Computers and Devices	-	2.5 m	2.5 m
Home and Community WiFi	-	1.5 m	1.5 m
Personal Protective Equipment	-	1.5 m	1.5 m
School Health Support	-	1.1 m	1.1 m
Personnel Computers and Devices	-	0.5 m	0.5 m
Non-digital Resources	-	0.3 m	0.3 m
Cybersecurity	-	0.3 m	0.3 m
Gaggle Safety Management	-	0.1 m	0.1 m
	<u>\$ 4.1 m</u>	<u>\$ 17.5 m</u>	<u>\$ 21.6 m</u>

Budget at a Glance

LOCAL FUNDING

Local sources support 32 percent of the overall operating budget. The primary source of local funding is county appropriation. Other sources include tuition and fees, child nutrition sales revenue, fund balance appropriation, indirect cost, fines and forfeitures, interest earned, grants, donations, and rebates.

Local Revenue	
County Appropriation	\$ 544,205,093
Tuition and Fees	8,759,293
Child Nutrition Sales	19,511,143
Local Sources - Unrestricted	6,997,171
Local Sources - Restricted	8,252,657
Fund Balance Appropriated	20,135,556
Total	\$ 607,860,913

Local Expenditures 32% of the Operating Budget		
Salaries and Benefits	\$ 418,988,831	69%
Purchased Services	110,059,617	18%
Supplies and Materials	30,625,035	5%
Capital Outlay	598,387	<1%
Transfers to Charter Schools	47,589,043	8%
Total	\$ 607,860,913	100%

The COVID-19 pandemic impacted several local funding streams for WCPSS. Multiple enterprise funds such as Child Nutrition, before and after school care, and community schools depend on fees from students and community participation. These programs experienced significant decreases in revenues while students were off site. In addition, WCPSS did not collect parking fees since students were off site much of the year.

WCPSS is managing through the pandemic and expects the programs to gradually resume a pre-pandemic status as more students return to the building.

In 2020-21, Wake County commissioners provided WCPSS a one-time increase to the operating budget of \$11.9 million by decreasing capital funds. The superintendent recommends requesting the commissioners continue the \$11.9 million as recurring funding and increase the appropriation an additional \$16.3 million for a total county appropriation of \$544.2 million.

	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	-	
	<u>\$ 527,904,101</u>	<u>\$ 544,205,093</u>	<u>\$ 16,300,992</u>	3%
Student Membership				
WCPSS	157,673	160,591	2,918	2%
Charter Schools	15,015	15,145	130	1%
	<u>172,688</u>	<u>175,736</u>	<u>3,048</u>	2%
Allocation Per Student	\$ 3,057	\$ 3,097	\$ 40	1%

Budget at a Glance

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

Decrease in revenues supporting local expenditures (pages 47-51)

Tuition and Fees	\$ (3,728,481)
Child Nutrition	858,642
Local Unrestricted Revenues	(598,646)
Local Restricted Revenues	(1,086,419)
Transfer from Special Funds of Individual Schools	(630,337)
Special Reimbursement Services	(16,700)
	<u>\$ (5,201,941)</u>

Decreases in fund balance appropriated for the local budget (pages 49)

Beginning appropriated fund balance	\$ 11,439,955
Mid-year appropriations of fund balance for one-time costs	(24,196,884)
	<u>\$ (12,756,929)</u>

Changes in local expenditures (page 16)

Legislative Impact	\$ 16,179,263
New Schools and School Changes	3,705,473
Student Growth	5,466,004
Program Continuity	466,334
Increasing Property Costs	530,000
Deferred Operational Needs	7,863,474
Removal of Prior Year One-time Costs	(40,645,315)
New or Expanding Program	7,918,677
Changes to Grants, Donations, and Fees	(2,150,346)
Grants, Donations, and Fees Ending	(991,442)
	<u>\$ (1,657,878)</u>

Equals change in county appropriation (pages 5 and 47)	<u><u>\$ 16,300,992</u></u>
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Budget at a Glance

FEDERAL FUNDING

Federal sources support 13 percent of the school system’s operating budget. Federal funding is primarily comprised of restricted and unrestricted grants. Some grants from the federal government are routed through the North Carolina Department of Public Instruction (NCDPI) 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 2020-21, including an estimate of carryover amounts. Federal grants typically have different fiscal years than those of the school district; therefore, carryover funds will occur. After the fiscal year begins, staff will adjust estimated carryover amounts to actual carryover amounts. The district will remove estimated budgets for federal grants and will record the actual grant awards.

Federal Revenue	
Restricted Grants (Received through NCDPI) - COVID-19	\$ 116,710,128
Restricted Grants (Received through NCDPI)	93,872,589
Restricted Grants (Received Directly)	12,020,113
USDA Grants	35,952,235
ROTC	400,000
Total	\$ 258,955,065

Federal Expenditures 13% of the Operating Budget		
Salaries and Benefits	\$ 96,059,330	37%
Purchased Services	121,037,651	47%
Supplies and Materials	41,443,084	16%
Capital Outlay	415,000	<1%
Total	\$ 258,955,065	100%

Soon after the COVID-19 pandemic began in the spring of 2020, the federal government passed legislation to provide resources and stabilization funds nationwide. There have been three major federal relief packages approved:

- **Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law March 27, 2020**
 - » Coronavirus Relief Fund (CRF)
 - » Elementary and Secondary School Emergency Relief Fund (ESSER I)
 - » Governor’s Emergency Education Relief Fund (GEER I)
- **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act signed into law December 27, 2020**
 - » ESSER II
- **American Rescue Plan (ARP) Act signed into law March 11, 2021**
 - » ESSER III

	Actual			Estimated	
	CARES Act			CRRSA Act	ARP Act
	CRF	ESSER I	GEER I	ESSER II	ESSER III
NC Total	\$3.5 b	\$396.3 m	\$95.6 m	\$1.4 b	\$3.6 b
WCPSS Total	*\$50.7 m	\$27.4 m	\$5.3 m	\$96.0 m	To be determined
Percent of State Total	1%	7%	6%	7%	
Spending Deadline	Dec. 31, 2021	Sep. 30, 2022	Sep. 30, 2022	Sep. 30, 2023	Sep. 30, 2024

*Includes \$29.1 million from Wake County Government

One-time funding due to COVID-19 increased WCPSS’s federal funding significantly. The federal dollars represent 13 percent of the total operating budget. This percentage will likely increase as ESSER II and ESSER III are distributed to school districts. This is a temporary increase in resources for school systems. It is likely federal sources will return to approximately 8 percent of the school budget once the one-time COVID-19 funding expires.

Budget at a Glance

The Wake County Public School System (WCPSS) received \$21.6 million from the CARES Act CRF via state allotments from NCDPI. These resources appear as a state source in the State Public School Fund even though the source is federal dollars. WCPSS expects to fully utilize these dollars by the end of this fiscal year. Any residual balance that may occur expires December 31, 2021.

Wake County government received federal CARES Act CRF funding. The commissioners provided WCPSS with \$14.1 million in 2019-20 and \$15.0 million in 2020-21 of their federal CARES Act CRF dollars. These resources provided 50,000 student devices to facilitate remote learning, personal protective equipment, sanitation and cleaning supplies, barriers, signage, and MERV 13 filters. The funds also supported the child nutrition feeding program and provided student connectivity. WCPSS expects to fully utilize these dollars by the end of this fiscal year. Any residual balance that may occur expires December 31, 2021.

Total funds for CARES Act ESSER I for North Carolina are \$396.3 million. WCPSS received \$27.4 million. The funds are available for use through September 30, 2022. The state allocated funds based on proportion of Title I. The permissible use is very broad. WCPSS's planned use for the K-12 Emergency Relief Fund includes special education stipends for compensatory services, custodial supplies, custodial contract cleaning, counselor, psychologist, and social worker support services, personal protection equipment, signage, and stipends for health support services. WCPSS anticipates a carryover of \$18.5 million for use in 2021-22. Specific plans may include stabilization of resources.

K-12 Emergency Relief Fund	\$ 24.5 m
Digital Curricula	1.1 m
Exceptional Children's Grant	0.9 m
Learning Management Platform (Canvas)	0.5 m
Innovative Childcare and Remote Extended Support (ICARES)	0.4 m
	<u><u>\$ 27.4 m</u></u>

The GEER I portion of the CARES Act provided \$95.6 million to North Carolina. This included \$5.3 million for WCPSS. This allowed the system to provide counselor and social worker positions as part of the school system's multi-year plan. Although federal dollars currently allow the system to add additional positions in this area, it is the intent of the school system to continue the positions under other funding sources once the one-time federal dollars expire. The GEER I funds also provide contracted support for health services and instructional support specialists for the schools. It is expected that the GEER I grants will support most of these costs for a two-year period. GEER I funds are available for use through September 30, 2022.

CRRSA Act ESSER II funds are similar to the CARES Act - K-12 Emergency Relief Fund. North Carolina will receive \$1.4 billion. The North Carolina Department of Public Instruction will distribute ESSER II federal funds based on proportion of Title I. They have provided a planning allotment for WCPSS of \$95,998,257. The permissible use is very broad. 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. ESSER II funds would allow restoration of custodial contract funds, transportation fuel, contract pupil transportation, academic advancement dollars, workshop expenses, and substitute pay for sick leave. 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. There will be a balance of \$62,988,666 in the planning allotment. The grant is available through September 30, 2023. The grant may be able to support these costs for a two-year period as well as address other costs due to the pandemic and education stabilization. Schools districts will be able to apply for these dollars when the application period opens April 1, 2021.

CRRSA Act ESSER II includes \$160 million as a state reserve. The North Carolina General Assembly legislated use of the funds through House Bill 196 on March 4, 2021. There are funds within the state reserve that will distribute to public school systems for contracted instructional support, school nutrition grants, grants supporting in-person instruction addressing learning loss, and supplementing ESSER funds. NCDPI has not provided an estimate of possible allocations to WCPSS from these areas at this time.

Budget at a Glance

The president recently signed the ARP ACT into law. North Carolina will receive approximately \$3.6 billion statewide for ESSER III. The state has not provided planning allotments to school districts at this time. Once allotted, the funds will remain available through September 30, 2024. The state will distribute funds based on proportion of Title I. The permissible use is very broad. Twenty percent of the funds must address learning loss.

The ARP ACT also includes \$360 million in funding for North Carolina as a state reserve. The federal legislation stipulates the state use the funds for learning loss, summer enrichment, after-school programs, and other state level initiatives. These dollars expire September 30, 2024. The state has not provided estimates of allotments to school districts at this time.

Budget Development

BUDGET PROCESS

Budget development is a year-round process beginning in the fall and culminating with the adoption of the budget resolution in June by the Wake County Board of Education. The Wake County Public School System prepares a budget and aligns resources as needed to support the system's strategic plan.

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

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

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

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

BUDGET ACTIVITIES IN 2020-21

October 2020	Provide instructions and budgetary assumptions for the development of the Superintendent's Proposed Budget.
November 2020 - December 2020	Each area prepares funding requests and budget projections for the 2021-22 budget.
December 11, 2020	Chief officers submit funding requests and budget projections for the 2021-22 budget.
January 2021	Budget staff provide an unbalanced budget for the superintendent's review.
February 2021 - March 2021	Superintendent and chiefs work sessions to balance the budget.
April 6, 2021	Deliver the Superintendent's Proposed Budget to the Wake County Board of Education.
April 20, 2021	Wake County Board of Education work session and public hearing on the Superintendent's Proposed Budget.
May 4, 2021	Wake County Board of Education work session and approval of their proposed budget.
May 15, 2021	Deliver the Board of Education's Proposed Budget to the county commissioners.

Potential Risks

There are areas of uncertainty regarding the 2021-22 budget that could impact costs. One of the largest is the potential impact of legislated decisions by the General Assembly during the 2021 session. Once the legislature approves a budget for 2021-22, staff will provide the impact on resources. Other areas of uncertainty are:

Bus Driver Salaries

The proposed budget does not include additional costs for bus drivers for the opening of Willow Spring High School or for increased cost for exceptional children contract transportation. There are likely funds available for these costs within the existing transportation budget that is in a held harmless status from the state. According to the North Carolina Department of Public Instruction (NCDPI) Transportation Services, due to COVID-19, full and consistent data for K-12 transportation was not available for 2019-20. State Board of Education Policy ALOT-003 provides: "For the 2020-21 and 2021-22 school years, due to incomplete data to support full, accurate, funding formula calculations, Local Education Agencies (LEAs) will be allotted funding formula transportation funds, before adjustments for Average Daily Membership (ADM), benefits, fuel, and others as legislated, in an amount no lower than the 2019-20 funding formula allotment." There is a potential risk if the recurring base budget is not sufficient. The estimated cost would be \$1.7 million for 30 bus drivers and their mobile communication costs, and for contract transportation costs.

Charter Schools

In accordance with General Statute 115C-238.29H, the Wake County Public School System (WCPSS) must distribute a portion of local current expense revenues to charter schools. The amount of the distribution fluctuates monthly based on student membership of WCPSS students, Wake County students attending charter schools, and total local current expense revenues. WCPSS monitors the projected status throughout the year. The proposed budget includes an increase of \$2.0 million for 2021-22. The actual increase could be different.

COVID-19 Pandemic

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

Held Harmless Provision

Actual student membership in 2020-21 was less than projections NCDPI used for budget allocations to school districts. The state held districts harmless in 2020-21, meaning the allotment remained at the higher amount based on projected rather than actual numbers of students. The legislature may continue this held harmless provision in 2021-22. If the legislature does not, WCPSS will earn less state funding for existing positions. The chart below shows the impact if the held harmless provision is not continued in 2021-22.

Description	MOE	Amount
Teacher - Regular Classroom	(4,150.00)	\$ (29,013,105)
Instructional Assistants	(276.00)	(1,036,271)
Instructional Support Personnel - Certified	(107.00)	(858,029)
Non-Instructional Support Personnel	(181.00)	(597,682)
Assistant Principal	(32.00)	(261,562)
Academically or Intellectually Gifted	(16.00)	(118,226)
State Textbook Account		(70,068)
Instructional Supplies		(66,123)
Total	(4,762.00)	\$ (32,021,066)

Lapsed Salaries

The budget includes 5,000 months of employment or approximately 500 positions or \$19.0 million to be paid by lapsed salaries. This equates to 2.6 percent of all months. The typical vacancy rate has been 4.9 percent. There is less opportunity to fund positions through lapsed salaries now that schools participating in the Restart Model retain their lapsed salaries and benefits for other uses at the school. There are 25 schools in the Restart Program with financial flexibility.

Potential Risks

Parking Fees

The Wake County Public School System (WCPSS) did not collect parking fees in 2020-21. The proposed budget for 2021-22 includes a full year of parking fee revenue; however, that could change based on if WCPSS continues to offer virtual learning.

Pay Raises

The proposed budget includes estimated legislated salary increases of 3 percent. The General Assembly may approve increases different than the estimates.

Projected Student Membership

The proposed budget is based on a projected student membership of 160,591 for WCPSS and 15,145 for Wake County students attending charter schools. Some resources needed may change based on actual student membership for both WCPSS and charter schools.

WCPSS Student Membership	157,673	160,591	2,918
Charter Student Membership	15,015	15,145	130
	<u>172,688</u>	<u>175,736</u>	<u>3,048</u>

Retirement and Hospitalization Rates

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

	Actual 2020-21	Estimated 2021-22	Rate Increase	Percent Increase
Retirement	21.68%	23.50%	1.82%	8%
Hospitalization	\$6,326	\$6,500	\$174	3%

Utility Rate Increases

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

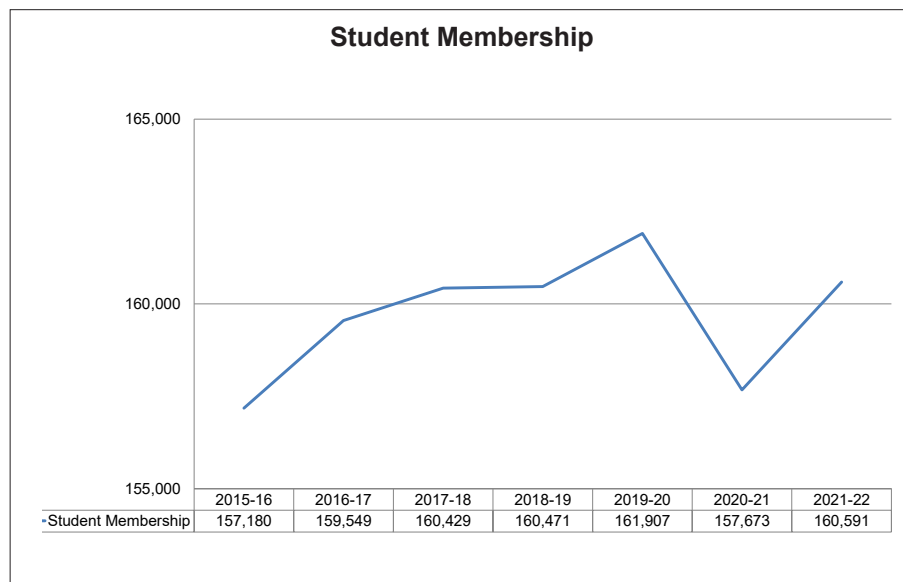
Membership Data

The projected number of students for the Wake County Public School System for 2021-22 is 160,591. School system and county staff, along with Carolina Demography University of North Carolina - Chapel Hill, review data and develop projections for student membership based on multiple factors.

K-12 Student Membership (2 nd month average daily membership)							
Grade Level	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
K - 5	73,195	74,572	73,953	72,760	72,965	69,022	70,800
6 - 8	35,926	35,922	36,616	37,732	38,290	37,772	37,524
9 - 12	48,059	49,055	49,860	49,979	50,652	50,879	52,267
Total	157,180	159,549	160,429	160,471	161,907	157,673	160,591

Change from Previous Year							
Grade Level	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projected
K - 5	453	1,377	(619)	(1,193)	205	(3,943)	1,778
6 - 8	(393)	(4)	694	1,116	558	(518)	(248)
9 - 12	1,936	996	805	119	673	227	1,388
Total	1,996	2,369	880	42	1,436	(4,234)	2,918

School Year	Special Education Students (PreK-12)	Limited English Proficient Students (PreK-12)
	Based on December 1	Based on October 1
2015-16	20,880	12,177
2016-17	20,832	12,257
2017-18	20,504	13,379
2018-19	20,143	14,825
2019-20	20,050	14,908
2020-21	18,463	15,402



2021-22	
Student Membership Projection By Grade	
K	12,790
1	11,277
2	11,448
3	11,369
4	11,775
5	12,141
6	12,208
7	12,636
8	12,680
9	14,565
10	13,219
11	12,715
12	11,768
Total	160,591

School Data

2021-22

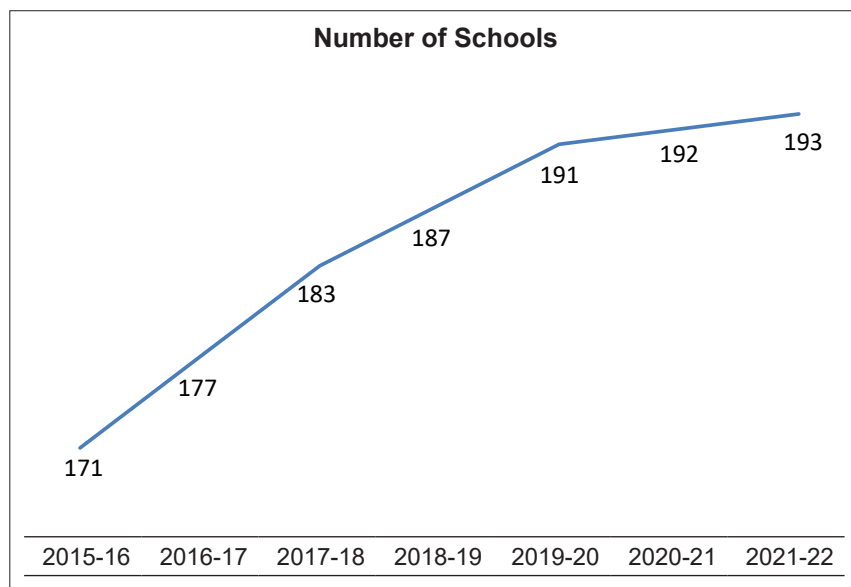
New Schools	Projected First Year Enrollment
Opening in 2021-22	
Willow Spring High (traditional)	875
Opening in 2022-23	
Apex Friendship Elementary (traditional)	
Barton Pond Elementary (traditional)	
Herbert Akins Road Middle (year-round)	

School Change
Green Level High adding 12th grade

Square Footage			
	Maintained	Custodial	Utilities
2020-21	26,062,330	26,189,132	26,108,181
Increase	517,514	517,514	517,514
Total	26,579,844	26,706,646	26,625,695

Acreage	
2020-21	5,045
Increase	55
Total	5,100

Number of Schools by Calendar			
	2020-21	Change	2021-22
Traditional			
Elementary	77		77
Middle	27		27
High	27	1	28
K-8 Academy	1		1
Total	132	1	133
Single-Track YR			
Elementary	10		10
Middle	2		2
Total	12	0	12
Multi-Track YR			
Elementary	27		27
Middle	8		8
Total	35	0	35
Modified			
Elementary	3		3
Middle	3		3
High	1		1
Total	7	0	7
Early College Calendar			
High	4		4
6-12 Academy	2		2
Total	6	0	6
Total	192	1	193



Number of Schools by Grade	
Elementary	117
Middle	40
High	33
K-8 Academy	1
6-12 Academy	2
Total	193

Per Pupil Comparison

The source used for the Per Pupil Expenditure Ranking 2019-20 table compares public schools in North Carolina. It is computed only for current expense expenditures (excluding community services, Head Start, adult education, and inter/intra fund transfers) by using final average daily membership. The source used for the Comparison of Per Pupil Spending with National Districts as of 2017-18 was the U.S. Census Bureau which used fall 2017 membership for the enrollment data.

The Wake County Public School System (WCPSS) ranks 114 and 102 out of 115 districts in state and federal funding despite being the largest district in North Carolina. Larger districts receive less state and federal funding and must fill the gap with local sources.

Largest Five North Carolina Districts Per Pupil Expenditure (PPE) Ranking (excluding Child Nutrition) 2019-20

School System	Final Average Daily Membership	Rank out of 115 Districts	State PPE	Rank	Federal PPE	Rank	Local PPE	Rank	Total PPE	Rank
WCPSS	160,622	1	\$ 6,132	114	\$ 454	102	\$ 2,768	16	\$ 9,354	79
Charlotte-Mecklenburg	146,255	2	\$ 6,145	113	\$ 476	100	\$ 2,742	17	\$ 9,363	77
Guilford	70,903	3	\$ 6,429	97	\$ 658	58	\$ 2,769	15	\$ 9,856	56
Forsyth	53,399	4	\$ 6,396	99	\$ 632	67	\$ 2,331	28	\$ 9,359	78
Cumberland	49,579	5	\$ 6,407	98	\$ 764	37	\$ 1,810	64	\$ 8,981	99
State	1,409,391		\$ 6,609		\$ 594		\$ 2,255		\$ 9,458	
WCPSS Compared to the State	11.4%		\$ (477)		\$ (140)		\$ 513		\$ (104)	

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

Per pupil spending as of 2017-18 is the most recent data available for national comparisons. The national average for per pupil spending in 2017-18 was \$12,612. The average per pupil spending in North Carolina that same year was \$9,377. WCPSS spent \$8,897 per student; 5 percent less than the state average, and 30 percent less than the national average.

Comparison of Per Pupil Spending with National Districts as of 2017-18

School System	City	2017-18 Enrollment	Per Pupil Spending	Rank
Montgomery County	Rockville, MD	161,546	\$ 16,005	14
Prince George's	Upper Marlboro, MD	132,317	\$ 15,334	18
Fairfax	Fairfax, VA	188,556	\$ 14,932	11
Philadelphia	Philadelphia, PA	131,238	\$ 12,655	19
San Diego	San Diego, CA	126,400	\$ 11,416	21
Shelby	Memphis, TN	109,591	\$ 11,045	25
Gwinnett County	Lawrenceville, GA	179,266	\$ 10,292	13
Dallas	Dallas, TX	156,832	\$ 9,954	16
Charlotte-Mecklenburg	Charlotte, NC	147,631	\$ 9,360	17
Duval County	Jacksonville, FL	129,583	\$ 9,163	20
Wake County	Cary, NC	161,417	\$ 8,897	15

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

Operating Budget Changes by Category

Category	State Sources	Local Sources	Federal Sources	Total
LEGISLATIVE IMPACT Budget changes due to requirements approved or anticipated to be approved by the General Assembly	\$ 45,253,762	\$ 16,179,263	\$ -	\$ 61,433,025
NEW SCHOOLS AND SCHOOL CHANGES New schools, calendar changes, and facility changes	1,054,230	3,705,473	638,246	5,397,949
STUDENT GROWTH Increase in student membership	936,709	5,466,004	141,715	6,544,428
PROGRAM CONTINUITY Provide the same level of service as prior year	(3,319,165)	466,334	-	(2,852,831)
INCREASING PROPERTY COSTS Increase costs due to higher rates	-	530,000	-	530,000
DEFERRED OPERATIONAL NEEDS Alignment of maintenance formulas, competitive non-certified compensation, and related needs	-	7,863,474	7,654,547	15,518,021
REMOVAL OF PRIOR YEAR ONE-TIME COSTS Removal of one-time costs from the previous year	(4,660,728)	(40,645,315)	-	(45,306,043)
NEW OR EXPANDING PROGRAM Costs to increase the level of service from prior year	-	7,918,677	8,008,199	15,926,876
CHANGES TO GRANTS, DONATIONS, AND FEES Fluctuations in funding and carryover balances	475,543	(2,150,346)	82,700,276	81,025,473
GRANTS, DONATIONS, AND FEES ENDING Funding cycles ending	(17,498,997)	(991,442)	(17,370,712)	(35,861,151)
OPERATING BUDGET CHANGES	\$ 22,241,354	\$ (1,657,878)	\$ 81,772,271	\$102,355,747

Summary of Funding Requests

The Summary of Funding Requests section provides a list of funding requests for budget increases or decreases within each category. There are page references to each funding request to find detailed descriptions and calculations for budget changes recommended for 2021-22.

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
LEGISLATIVE IMPACT					
SYSTEMWIDE					
Charter Schools	67	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Classroom Teacher - Class Size Phase-In	68	4,230,503	4,569,960	-	8,800,463
Employer Matching Rate Increases	70	14,801,465	5,017,276	-	19,818,741
Salary Increase - Certified Personnel	71	19,804,468	2,423,493	-	22,227,961
Salary Increase - Non-Certified Personnel	72	4,835,673	1,967,166	-	6,802,839
Salary Increase - School-Based Administrators	73	1,581,653	201,368	-	1,783,021
		<u>\$ 45,253,762</u>	<u>\$ 16,179,263</u>	<u>\$ -</u>	<u>\$ 61,433,025</u>
NEW SCHOOLS AND SCHOOL CHANGES					
SCHOOLS					
School-Based Administrators	74	\$ 113,278	\$ 371,777	\$ -	\$ 485,055
Clerical Support	75	-	321,248	-	321,248
New Schools - Early Hires and Professional Learning	76	73,161	173,168	-	246,329
Raleigh Triangle Park Early College - Early Hires and Professional Learning	77	37,760	175,062	-	212,822
CHIEF OF SCHOOLS					
Area Superintendent Non-Personnel Budgets	78	-	-	-	-
ACADEMICS					
At-Risk Teachers	79	154,775	25,317	-	180,092
Athletics	80	-	10,160	-	10,160
Career Technical Education (CTE) - Months of Employment	81	526,234	86,076	-	612,310
Cognia Accreditation and Membership Fees	82	-	1,200	-	1,200
Diploma Costs	83	-	680	-	680
GradPoint Teacher	84	51,592	8,439	-	60,031
High School Intervention Coordinator	85	51,592	8,439	-	60,031
Instrument Repair	86	-	750	-	750
Program Enhancement Teacher	87	-	30,015	-	30,015
Textbooks and Digital Resources	88	8,000	-	-	8,000
STUDENT SERVICES					
Student Assistance Program (SAP) Coordinator	89	-	75,387	-	75,387
School Psychologist	90	-	49,980	-	49,980
School Social Worker	91	-	39,323	-	39,323

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
CHIEF OF STAFF AND STRATEGIC PLANNING					
Security Contract Dollars	93	\$ 37,838	\$ 36,000	\$ -	\$ 73,838
CHILD NUTRITION					
Child Nutrition Services Positions for New School	94	-	216,610	-	216,610
MAINTENANCE AND OPERATIONS					
Maintenance Square Footage, Ground Acreage, Custodial, and Utilities	95	-	1,287,882	638,246	1,926,128
ADMINISTRATIVE SERVICES					
Property Insurance for New School	96	-	100,000	-	100,000
HUMAN RESOURCES					
Extra Duty	97	-	504,507	-	504,507
TECHNOLOGY					
School Library Media Coordinators	98	-	155,515	-	155,515
Voice and Wide Area Network (WAN) Services for New Site	99	-	27,938	-	27,938
		<u>\$ 1,054,230</u>	<u>\$ 3,705,473</u>	<u>\$ 638,246</u>	<u>\$ 5,397,949</u>
STUDENT GROWTH					
SCHOOLS					
Teacher - Regular Classroom	100	\$ -	\$ 2,881,462	\$ -	\$ 2,881,462
Instructional Assistants - Regular Classroom	101	-	1,906,103	-	1,906,103
Instructional Supplies	102	-	30,257	-	30,257
ACADEMICS					
Career Technical Education (CTE) - Program Support Funds	103	23,141	-	-	23,141
Driver Education State Funding	104	59,667	-	-	59,667
Limited English Proficiency (LEP) Teachers	105	853,901	126,584	-	980,485
SPECIAL EDUCATION					
Special Education Services - Director	106	-	-	141,715	141,715
STUDENT SERVICES					
Preschool Teachers and Instructional Assistants	107	-	163,815	-	163,815
School Counselors	108	-	128,159	-	128,159
ADMINISTRATIVE SERVICES					
Compensation Services - Benefits Team Leader and Payroll Specialist	110	-	121,260	-	121,260
TECHNOLOGY					
Senior Administrator - Desktop Services	111	-	108,364	-	108,364
		<u>\$ 936,709</u>	<u>\$ 5,466,004</u>	<u>\$ 141,715</u>	<u>\$ 6,544,428</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
PROGRAM CONTINUITY					
SYSTEMWIDE					
Employer Matching Dental Rate Increase	112	\$ -	\$ 178,201	\$ -	\$ 178,201
ACADEMICS					
Cognia Accreditation and Membership Fees Increase	113	-	16,800	-	16,800
Textbooks State Funds	114	(1,523,259)	-	-	(1,523,259)
SPECIAL EDUCATION					
Special Education Services - Teacher	115	-	-	-	-
STUDENT SERVICES					
Social Emotional Foundations for Early Learning Coach	116	-	70,920	-	70,920
TECHNOLOGY					
School Technology Fund	117	(1,795,906)	-	-	(1,795,906)
Senior Administrator - Student Devices	118	-	104,364	-	104,364
Technology Inventory Warehouse Manager	119	-	96,049	-	96,049
		<u>\$ (3,319,165)</u>	<u>\$ 466,334</u>	<u>\$ -</u>	<u>\$ (2,852,831)</u>
INCREASING PROPERTY COSTS					
ADMINISTRATIVE SERVICES					
Property, Liability, and Accident Insurance	120	\$ -	\$ 530,000	\$ -	\$ 530,000
		<u>\$ -</u>	<u>\$ 530,000</u>	<u>\$ -</u>	<u>\$ 530,000</u>
DEFERRED OPERATIONAL NEEDS					
SYSTEMWIDE					
Certified Personnel Supplement Increase	121	\$ -	\$ 1,430,474	\$ -	\$ 1,430,474
Non-Certified Personnel Salary Increase Phase-In	122	-	6,433,000	-	6,433,000
MAINTENANCE AND OPERATIONS					
Formula Alignment - Maintenance and Operations	123	-	-	6,784,769	6,784,769
TECHNOLOGY					
Instructional Support Technicians	124	-	-	869,778	869,778
		<u>\$ -</u>	<u>\$ 7,863,474</u>	<u>\$ 7,654,547</u>	<u>\$ 15,518,021</u>
REMOVAL OF PRIOR YEAR ONE-TIME COSTS					
SYSTEMWIDE					
One-Time Costs in 2020-21	125	\$ (4,660,728)	\$ (40,645,315)	\$ -	\$ (45,306,043)
		<u>\$ (4,660,728)</u>	<u>\$ (40,645,315)</u>	<u>\$ -</u>	<u>\$ (45,306,043)</u>

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
NEW OR EXPANDING PROGRAM					
SCHOOLS					
Instructional Assistants Months of Employment	127	\$ -	\$ 4,380,009	\$ -	\$ 4,380,009
Assistant Principal - Formula Change for Elementary Schools	128	-	744,178	-	744,178
Assistant Principal - Formula Change for High Schools	129	-	1,655,378	-	1,655,378
High School Bookkeeper and Data Manager Grade Change	130	-	182,040	-	182,040
Receptionist Positions at Schools	131	-	193,325	-	193,325
CHIEF OF SCHOOLS					
College and Career Readiness Coordinator - North Wake Early College	132	-	60,031	-	60,031
New Magnet Schools Months of Employment and Non-Personnel Theme Support	133	-	539,321	-	539,321
Oberlin Magnet Middle School	134	-	60,031	-	60,031
ACADEMICS					
Athletics Senior Administrator	135	-	104,364	-	104,364
STUDENT SERVICES					
School Support for Social Emotional Learning	136	-	-	8,008,199	8,008,199
		<u>\$ -</u>	<u>\$ 7,918,677</u>	<u>\$ 8,008,199</u>	<u>\$ 15,926,876</u>
CHANGES TO GRANTS, DONATIONS, AND FEES					
SCHOOLS					
Confucius Institute	138	\$ -	\$ (763)	\$ -	\$ (763)
James and Devon Brown Charitable Fund	139	-	(1,509)	-	(1,509)
CHIEF OF SCHOOLS					
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	140	-	670	-	670
CIU Confucius Classroom	141	-	(6,792)	-	(6,792)
MSAP Cornerstone 2017	142	-	-	(1,765,759)	(1,765,759)
ACADEMIC ADVANCEMENT					
ESSER I - K-12 Emergency Relief Fund	143	-	-	(5,992,392)	(5,992,392)
ESSER II - Supplemental - K-12 Emergency Relief Fund	144	-	-	79,697,265	79,697,265
Title II - Supporting Effective Instruction	145	-	-	(80,446)	(80,446)
ACADEMICS					
Education Workforce and Innovation Program	146	(60,000)	-	-	(60,000)
ESEA Title I - Basic Program	147	-	-	(1,391,868)	(1,391,868)
ESEA Title I - School Improvement	148	-	-	(339,826)	(339,826)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ESEA Title I - Targeted Support and Improvement (TSI)	149	\$ -	\$ -	\$ (10,471)	\$ (10,471)
ESEA Title IV - Student Support and Academic Enrichment (Part A)	150	-	-	(1,308,083)	(1,308,083)
GEER I - Supplemental Instructional Services	151	-	-	(671,614)	(671,614)
Indian Education Act	152	-	-	(12,151)	(12,151)
National Science Foundation Wake Tech CIMI	153	-	4,273	-	4,273
Title III - Language Acquisition	154	-	-	(463,595)	(463,595)
Title III - Language Acquisition - Significant Increase	155	-	-	(23,847)	(23,847)
Triangle Community Foundation	156	-	(15,099)	-	(15,099)
SPECIAL EDUCATION					
Children with Disabilities - Risk Pool	157	-	-	135,999	135,999
Children with Disabilities - Special Funds	158	(473,799)	-	-	(473,799)
IDEA - Early Intervening Services	159	-	-	750,810	750,810
IDEA - Targeted Assistance for Preschool Federal Grant	160	-	-	(47,224)	(47,224)
IDEA Title VI-B Handicapped	161	-	-	1,846,906	1,846,906
IDEA Title VI-B - Pre-School Handicapped	162	-	-	3,774	3,774
IDEA VI-B Special Needs Targeted Assistance	163	-	-	(54,365)	(54,365)
Medicaid Direct Services Reimbursement Program	164	-	-	(1,579,290)	(1,579,290)
STUDENT SERVICES					
GEER I - Specialized Instructional Support Personnel for COVID-19 Response	165	-	-	(2,460,310)	(2,460,310)
John Rex Endowment Positive Parenting Expansion	166	-	(363)	-	(363)
Medicaid Administrative Outreach Program	167	-	-	(646,821)	(646,821)
NC Pre-K	168	-	(350,362)	-	(350,362)
Project Enlightenment - Self Support	169	-	(3,318)	-	(3,318)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Teaching Tolerance Educator Grant	170	-	(5,000)	-	(5,000)
COMMUNICATIONS					
Community Schools	171	-	(1,596,766)	-	(1,596,766)
ESSER I - Innovative Childcare and Remote Extended Support (ICARES)	172	-	-	(340,000)	(340,000)
CHILD NUTRITION					
Child Nutrition Services	173	-	625,332	17,453,584	18,078,916
COVID-19 Food Donation	174	-	(33,500)	-	(33,500)
FACILITIES					
Debt Service Fees - Energy Savings Performance Contracts	175	-	-	-	-

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
ADMINISTRATIVE SERVICES					
Print Shop	176	\$ -	\$ 2,500	\$ -	\$ 2,500
HUMAN RESOURCES					
Positions on Loan	177	-	421	-	421
Principal/Teacher of the Year	178	-	(6,775)	-	(6,775)
TECHNOLOGY					
E-Rate	179	-	(763,295)	-	(763,295)
School Connectivity	180	1,009,342	-	-	1,009,342
		<u>\$ 475,543</u>	<u>\$ (2,150,346)</u>	<u>\$ 82,700,276</u>	<u>\$ 81,025,473</u>

GRANTS, DONATIONS, AND FEES ENDING

SYSTEMWIDE					
Donations - General Operations	181	\$ -	\$ (44,062)	\$ -	\$ (44,062)
SCHOOLS					
Burroughs Wellcome Fund - Career Award for Science and Mathematics Teachers	181	-	(37,920)	-	(37,920)
Digital Promise Grant	181	-	(185)	-	(185)
NC Go Outside Grant	181	(13,238)	-	-	(13,238)
State Farm Celebrate My Drive	181	-	(286)	-	(286)
CHIEF OF SCHOOLS					
Corning Incorporated Foundation	181	-	(2,120)	-	(2,120)
Wake Ed Partnership - Summer STEM	181	-	(43,785)	-	(43,785)
ACADEMIC ADVANCEMENT					
CRF - Exceptional Children Extended School Year	181	(3,708,556)	-	-	(3,708,556)
CRF - Remote Instruction	181	(314,409)	-	-	(314,409)
CRF - School Health Support	181	(1,043,748)	-	-	(1,043,748)
CRF - Summer Learning	181	(5,599,192)	-	-	(5,599,192)
ESSER I - Digital Curricula	182	-	-	(1,131,226)	(1,131,226)
ESSER I - Learning Management System	182	-	-	(531,080)	(531,080)
ACADEMICS					
College Board - AP Summer Institute Scholarships	181	-	(16,821)	-	(16,821)
Duke Energy Foundation	181	-	(175)	-	(175)
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	181	-	(35)	-	(35)
Plasma Games Pilot Program Grant	182	-	-	(570,142)	(570,142)
United Way Changing Generations/ Pathways to Progress	181	-	(167,399)	-	(167,399)

Summary of Funding Requests

Funding Request Name	Page	State Sources	Local Sources	Federal Sources	Total
SPECIAL EDUCATION					
IDEA - State Improvement Grant	182	\$ -	\$ -	\$ (475)	\$ (475)
STUDENT SERVICES					
John Rex Endowment SEFEL Expansion Grant	181	-	(131,378)	-	(131,378)
McKinney-Vento Homeless Assistance	182	-	-	(83,989)	(83,989)
CHIEF OF STAFF AND STRATEGIC PLANNING					
Assessment for Learning Project (ALP) Micro Grant	181	-	(17,078)	-	(17,078)
Athens Library	181	-	(6,979)	-	(6,979)
Helping Hands	181	-	(316)	-	(316)
Laura and John Arnold Foundation	181	-	(973)	-	(973)
Wallace Foundation Grant	181	-	(500,327)	-	(500,327)
CHILD NUTRITION					
CRF - School Nutrition	181	(232,696)	-	-	(232,696)
Food Lion COVID-19 Hunger Relief Fund	181	-	(5,000)	-	(5,000)
No Kid Hungry	181	-	(15,651)	-	(15,651)
Partners for Breakfast in the Classroom	181	-	(804)	-	(804)
Richardson Family Charitable Fund	181	-	(148)	-	(148)
School Nutrition Equipment	182	-	-	(53,800)	(53,800)
ADMINISTRATIVE SERVICES					
CRF - Personal Protective Equipment	181	(1,483,411)	-	-	(1,483,411)
TECHNOLOGY					
CRF - Connectivity Student Mobile Internet Access	181	(856,950)	-	-	(856,950)
CRF - Cybersecurity	181	(268,346)	-	-	(268,346)
CRF - Gaggle Safety Management	181	(132,610)	-	-	(132,610)
CRF - Personnel Computers and Devices	181	(523,969)	-	-	(523,969)
CRF - Student Computers and Devices	181	(3,321,872)	-	-	(3,321,872)
CRF - Wake County Government	182	-	-	(15,000,000)	(15,000,000)
		<u>\$(17,498,997)</u>	<u>\$ (991,442)</u>	<u>\$(17,370,712)</u>	<u>\$ (35,861,151)</u>

OPERATING BUDGET

OPERATING BUDGET ADJUSTMENTS	<u>\$ 22,241,354</u>	<u>\$ (1,657,878)</u>	<u>\$ 81,772,271</u>	<u>\$ 102,355,747</u>
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CAPITAL BUILDING PROGRAM

FACILITIES

Capital Building Program	183	\$ -	\$ 100,231,636	\$ -	\$ 100,231,636
		<u>\$ -</u>	<u>\$ 100,231,636</u>	<u>\$ -</u>	<u>\$ 100,231,636</u>

TOTAL BUDGET ADJUSTMENTS		<u>\$ 22,241,354</u>	<u>\$ 98,573,758</u>	<u>\$ 81,772,271</u>	<u>\$ 202,587,383</u>
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Notes



ORGANIZATION

ORGANIZATION

Board of Education

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

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

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



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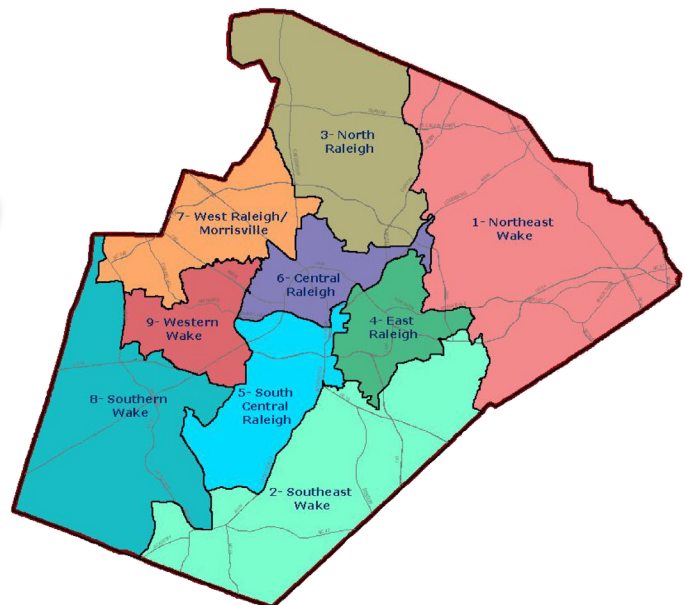


Lindsay Mahaffey
Vice-Chair, District 8
Southern Wake
lmahaffey@wcpss.net



Karen Carter
District 9
Western Wake
kcarter3@wcpss.net

Board of Education District Map



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

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

Board's Strategic Plan

VISION

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

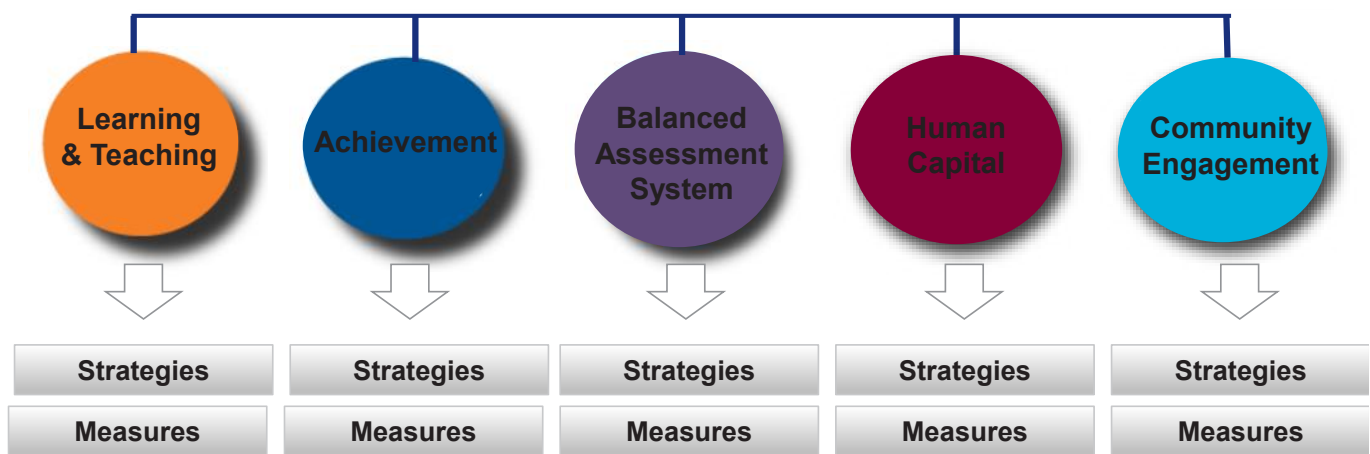
MISSION

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

GOAL

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

STRATEGIC OBJECTIVES



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



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



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



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



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

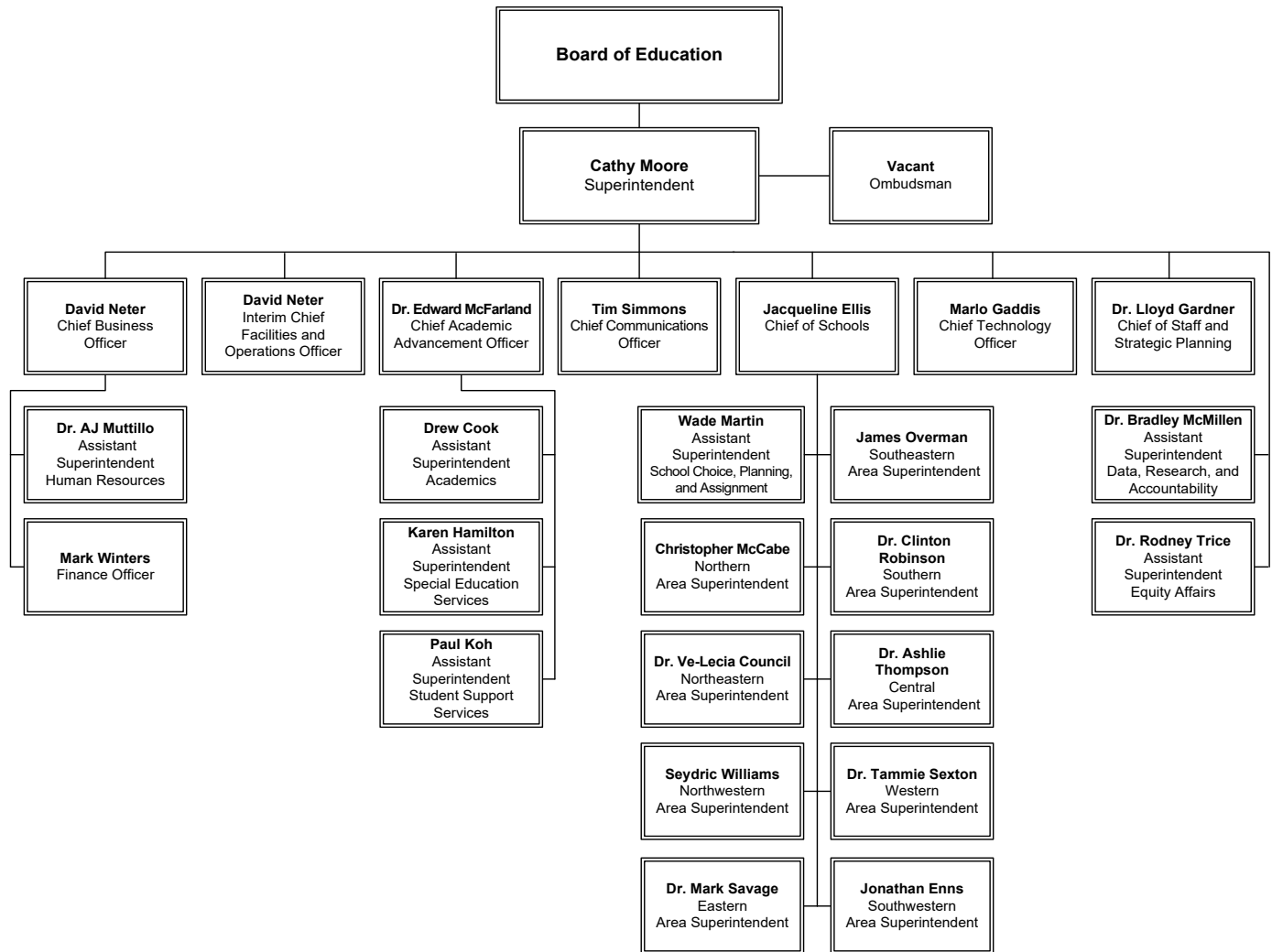
Board's Strategic Plan

CORE BELIEFS

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

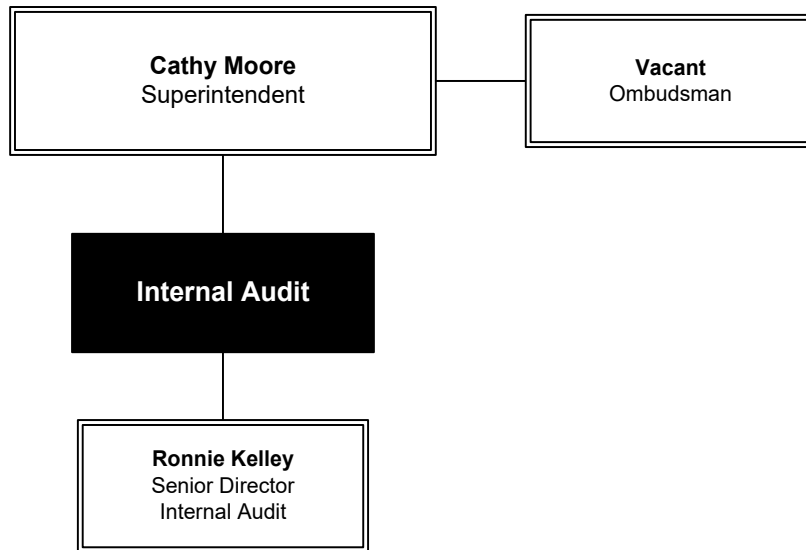
Organization Charts

BOARD OF EDUCATION

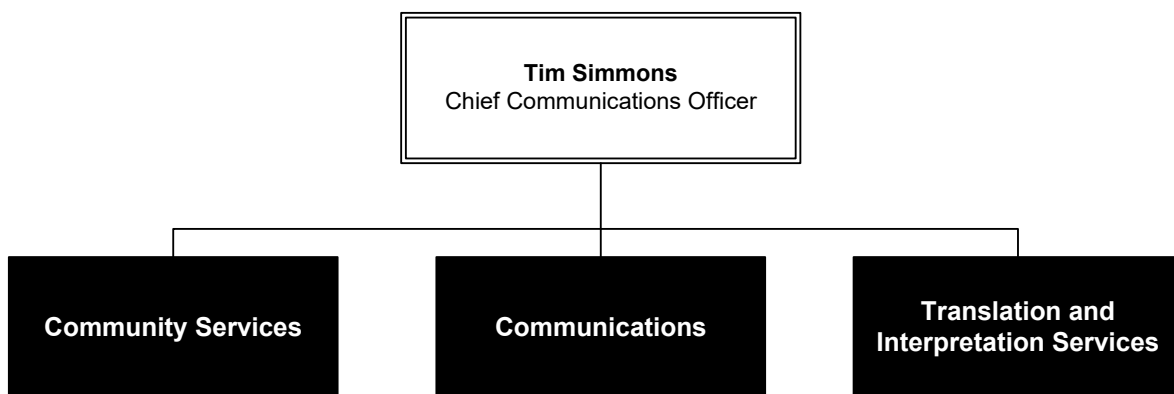


Organization Charts

SUPERINTENDENT'S OFFICE

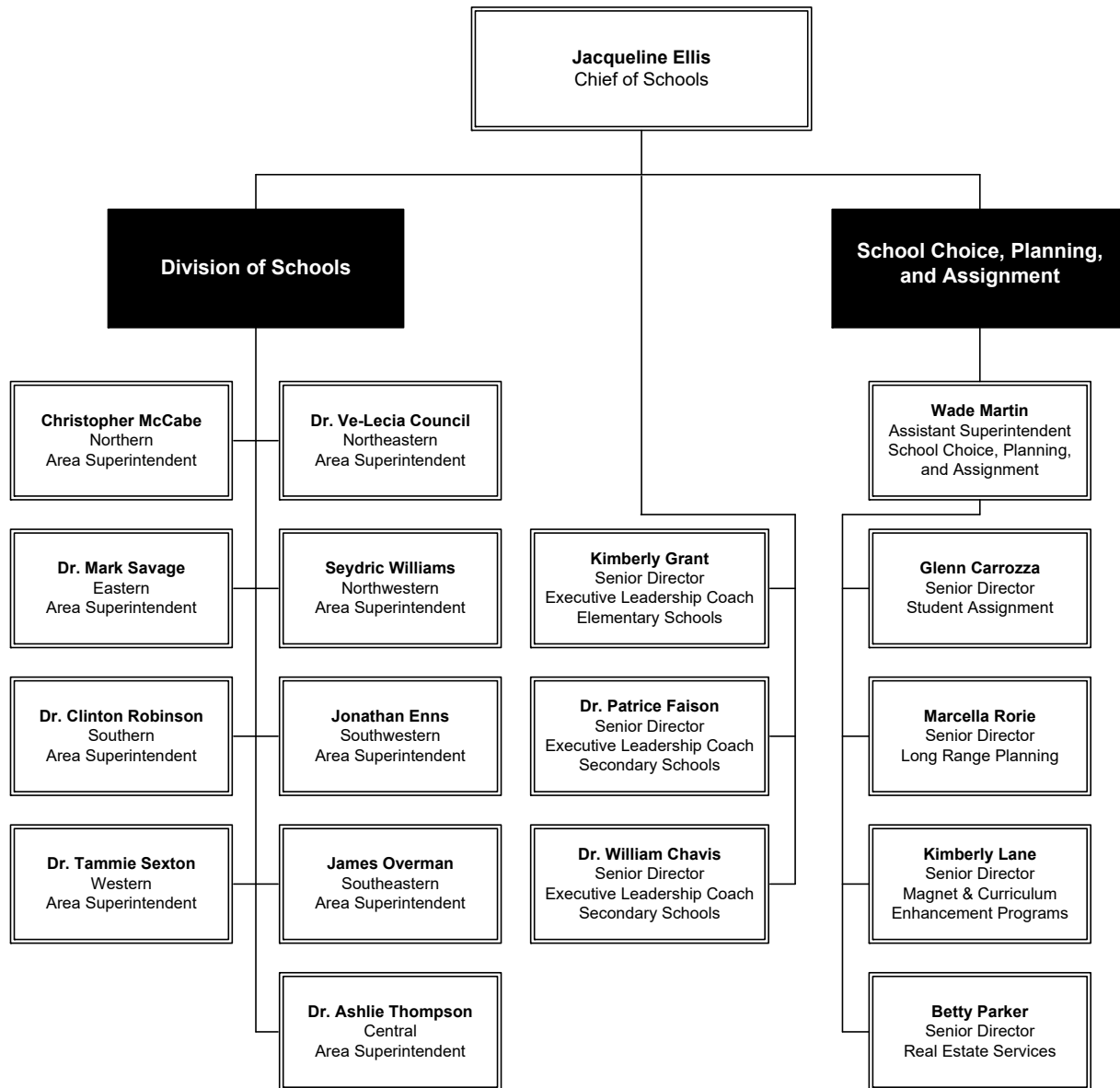


COMMUNICATIONS



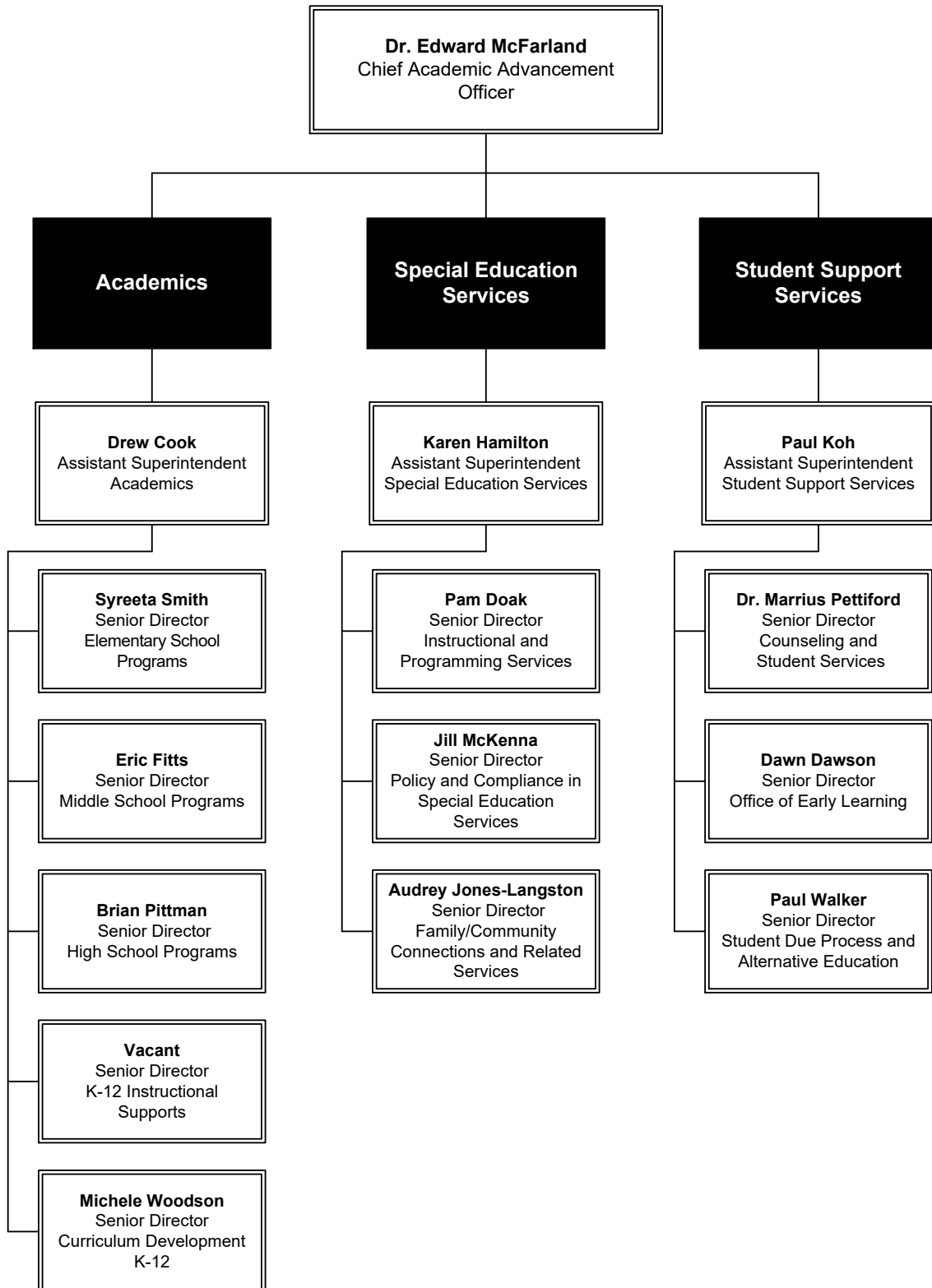
Organization Charts

CHIEF OF SCHOOLS



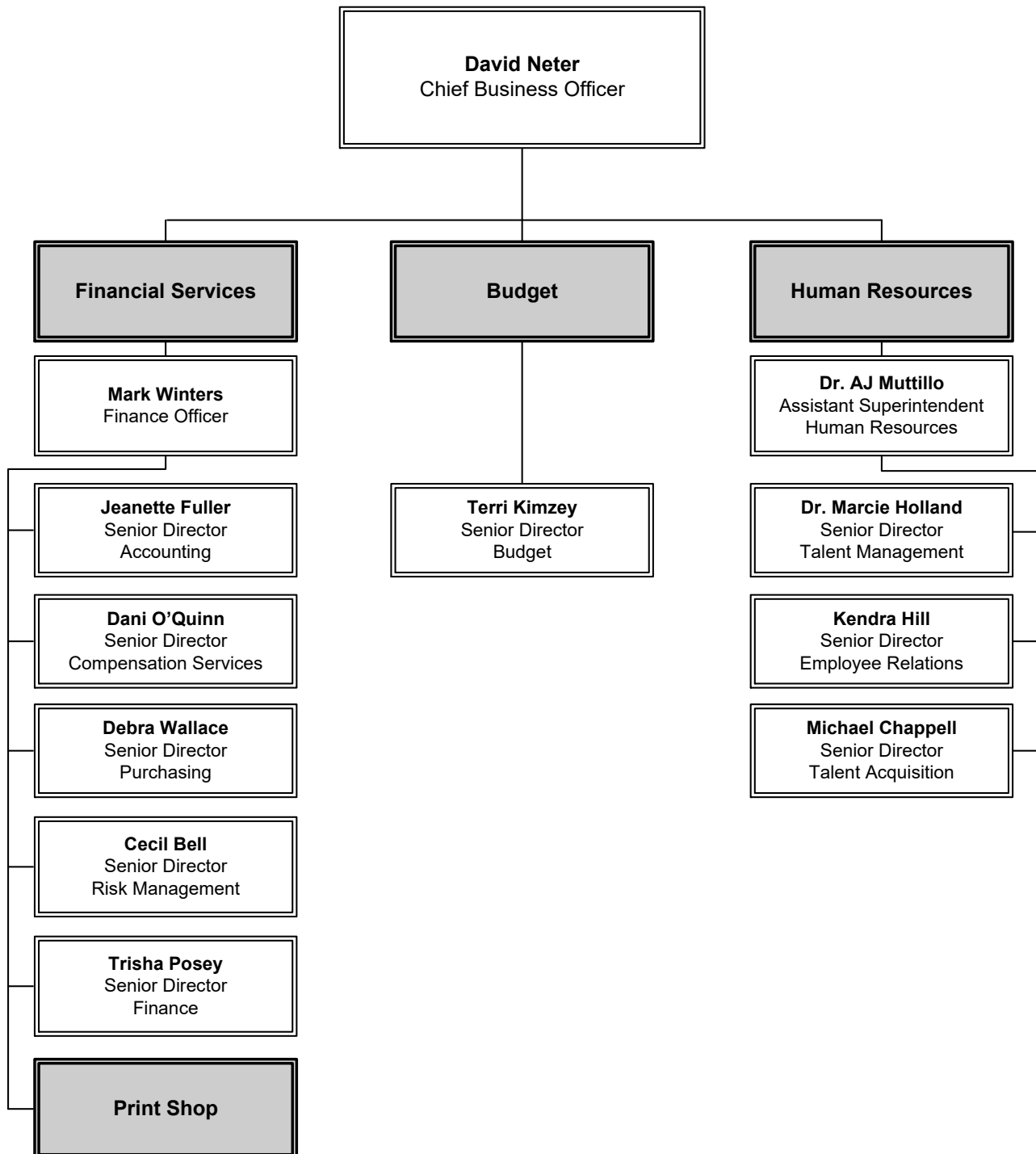
Organization Charts

ACADEMIC ADVANCEMENT



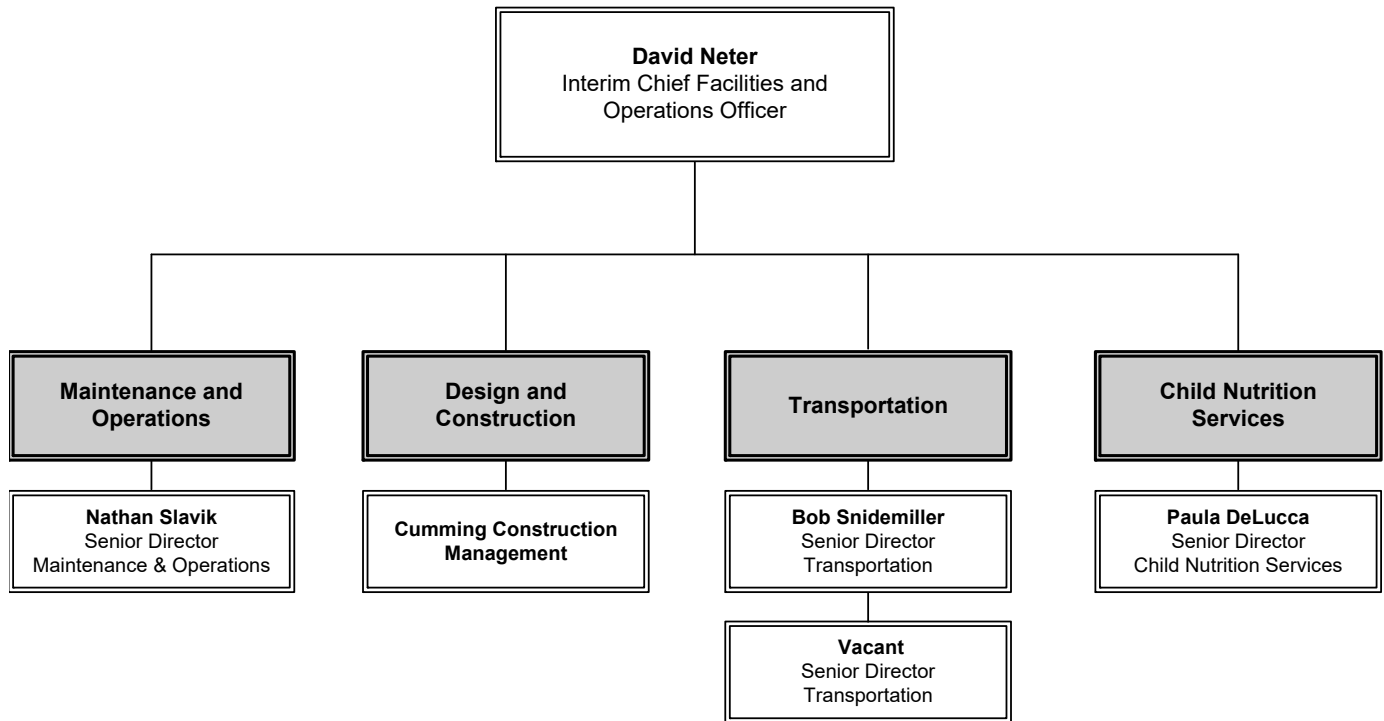
Organization Charts

ADMINISTRATIVE SERVICES

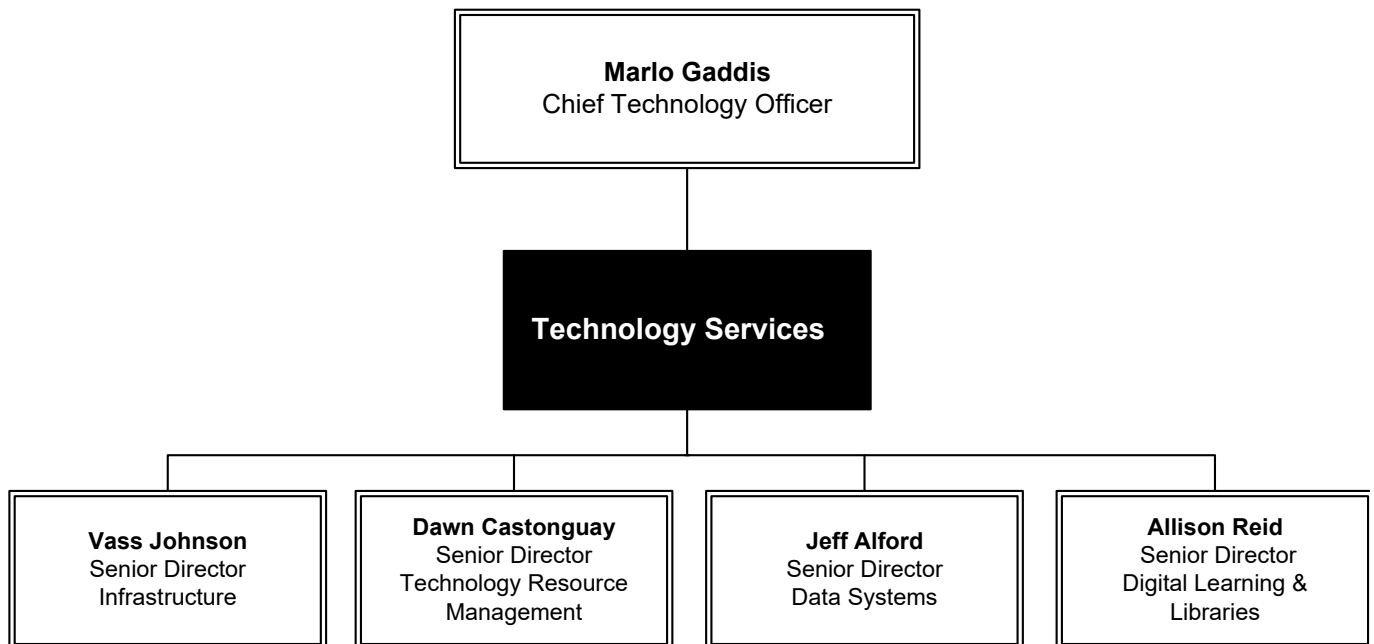


Organization Charts

FACILITIES AND OPERATIONS

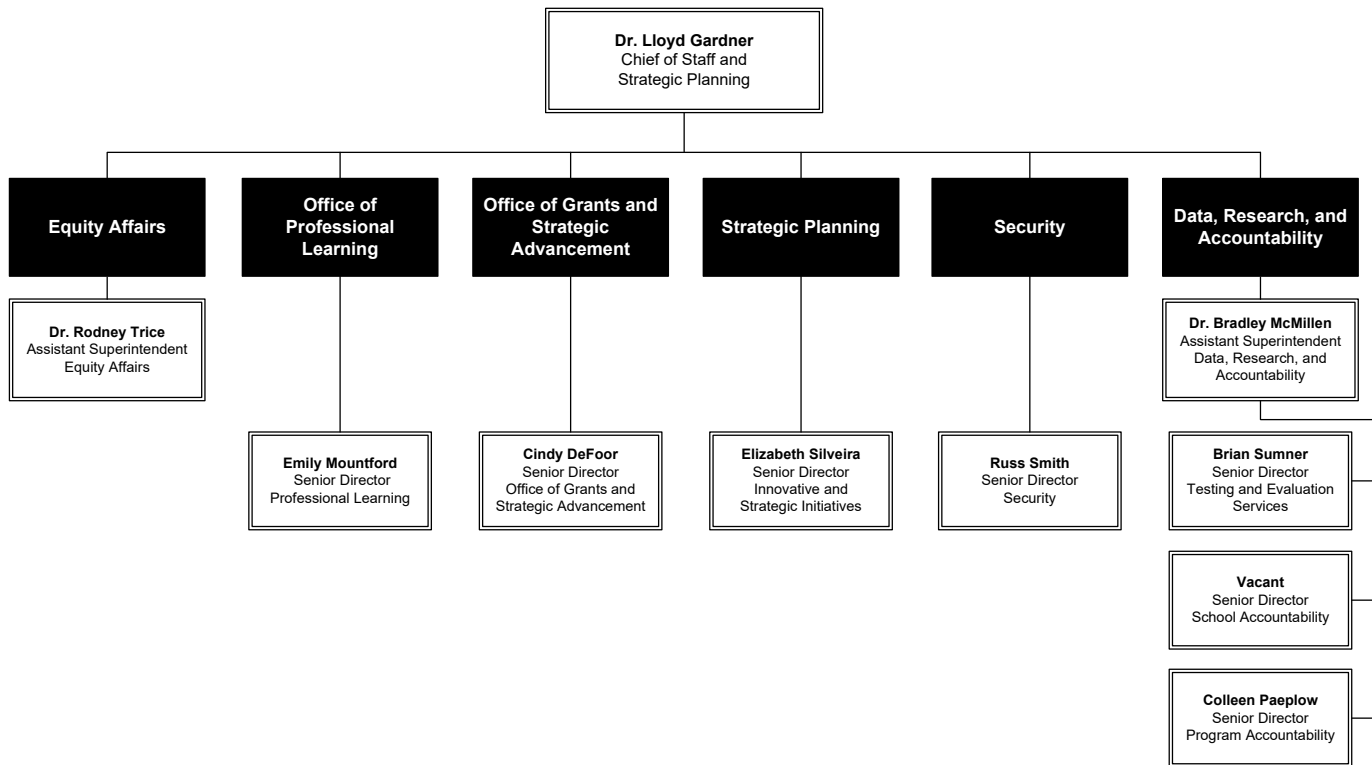


TECHNOLOGY SERVICES



Organization Charts

CHIEF OF STAFF AND STRATEGIC PLANNING



Budget Policies

REPORTING ENTITY

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

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

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

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

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

Budget Policies

STATE OF NORTH CAROLINA STATUTES FOR SCHOOL SYSTEM BUDGETS

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

Local Boards of Education § 115C-47

Budget Flexibility § 115C-105.25

Distribution of Staff Development Funds § 115C-105.30

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

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

Budget Policies

WAKE COUNTY PUBLIC SCHOOLS BUDGET POLICIES

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

Annual Budget: Board Policy 8100

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

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

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

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

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

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

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

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

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

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

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

Budget Policies

BUDGET BASIS

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

WHAT IS A BALANCED BUDGET?

§ 115C-425. Annual balanced budget resolution.

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

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

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

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

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

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

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

Fiscal Accountability

FINANCIAL REPORTING RECOGNITION

The Wake County Public School System (WCPSS) has an annual external financial audit. We received an unmodified audit opinion for fiscal year ending June 30, 2020. 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 31 years, we have received the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

FISCAL ACCOUNTABILITY

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

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

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

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

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

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

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

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

Fiscal Accountability

BUDGET MANAGER CERTIFICATION TRAINING

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

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

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

AUDIT COMMITTEE

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

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

Budget Administration & Management Process

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

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

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

CHART OF ACCOUNTS

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

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

EXPENDITURE APPROVALS

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

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

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

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

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

Budget Administration & Management Process

ENCUMBRANCE CONTROL

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

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

AMENDMENTS

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

TRANSFERS

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

FUNDS CHECKING

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

MANAGEMENT INFORMATION AND REPORTING

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

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

FINANCIAL REVIEWS

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

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

Fund Balance

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

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

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

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

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

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

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

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

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

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

Board Policy 8101 directs that unassigned fund balance be maintained at no more than 6 percent of a subsequent year's county appropriation and amounts in excess of that threshold be returned to the county. The unassigned fund balance as of June 30, 2020, is \$35.3 million which represents 7 percent of the 2020-21 county appropriation. The increase in unassigned fund balance resulted from COVID-19 related operating cost savings in 2019-20 and intentional expenditure restrictions put in place. The resultant increase in unassigned fund balance is intended to manage future funding uncertainty and future unbudgeted pandemic related expenses. Staff requested, and the board approved, Board Policy 8101 be waived to allow the unassigned fund balance in excess of 6 percent be maintained for future use.

Fund Balance

Policy 8101 Undesignated Operating Fund Balance

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

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

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

	2019-20	2020-21	2021-22
CURRENT EXPENSE			
Appropriated July 1	\$ 9,677,000	\$ 8,695,601	\$ 20,135,556
Additional Appropriations	20,480,582	22,017,513	
Current Expense Appropriated Fund Balance	\$ 30,157,582	\$ 30,713,114	\$ 20,135,556
<i>Unassigned Current Expense Fund Balance</i>	\$ 35,271,113		
CAPITAL OUTLAY			
Appropriated July 1	\$ 0	\$ 0	\$ 0
Additional Appropriations	508,930	2,179,371	
Capital Outlay Appropriated Fund Balance	\$ 508,930	\$ 2,179,371	\$ 0
<i>Assigned for Capital Expenditures Fund Balance</i>	\$ 1,375,364		
TOTAL			
Appropriated July 1	\$ 9,677,000	\$ 8,695,601	\$ 20,135,556
Additional Appropriations	20,989,512	24,196,884	
TOTAL APPROPRIATED	\$ 30,666,512	\$ 32,892,485	\$ 20,135,556
<i>Unassigned and Assigned for Capital Expenditures Fund Balance</i>	36,646,477		
TOTAL			
County Appropriation	\$ 515,955,101	\$ 527,904,101	\$ 544,205,093
Percent Increase	8%	2%	3%
<i>Unassigned and Assigned for Capital Expenditures Fund Balance as a percent of subsequent year County Appropriation</i>	7%		



FINANCIAL

FINANCIAL

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
STATE SOURCES				
State Public School Fund				
Position Allotments				
Classroom Teachers	\$ 486,159,181	\$ 510,925,958	\$ 24,766,777	
Instructional Support Personnel - Certified	61,933,128	64,587,766	2,654,638	
Career Technical Education - Months of Employment	47,755,825	50,310,312	2,554,487	
School Building Administration	35,463,978	37,224,697	1,760,719	
Subtotal Position Allotments	\$ 631,312,112	\$ 663,048,733	\$ 31,736,621	5%
Dollar Allotments				
Non-Instructional Support Personnel	\$ 58,293,997	\$ 60,696,322	\$ 2,402,325	
Instructional Assistants	29,726,447	30,933,667	1,207,220	
Central Office Administration	3,066,846	3,196,925	130,079	
Subtotal Dollar Allotments	\$ 91,087,290	\$ 94,826,914	\$ 3,739,624	4%
Categorical Allotments				
Children with Disabilities	\$ 91,522,960	\$ 95,372,308	\$ 3,849,348	
Transportation of Pupils	59,379,970	60,924,354	1,544,384	
Limited English Proficiency	11,385,346	12,755,696	1,370,350	
Academically or Intellectually Gifted	8,885,531	9,261,921	376,390	
School Connectivity	2,765,934	3,775,276	1,009,342	
Driver Training	3,137,584	3,200,908	63,324	
Career Technical Education - Program Support Funds	2,520,868	2,550,824	29,956	
At-Risk Student Services/Alternative Programs and Schools	1,793,467	2,128,243	334,776	
School Technology Fund	3,515,269	1,719,363	(1,795,906)	
Early Grade Reading Proficiency	1,537,769	1,537,769	-	
Children with Disabilities - Special Funds	1,895,198	1,425,556	(469,642)	
Cooperative Innovative High Schools (CIHS)	1,080,000	1,080,000	-	
Assistant Principal Intern - MSA Students	759,655	759,655	-	
Behavioral Support	224,832	234,042	9,210	
Principal and Teacher Performance Bonuses	183,138	183,138	-	
Assistant Principal Interns - Principal Fellows	111,588	111,588	-	
Education Workforce and Innovation Program	120,000	60,000	(60,000)	
Subtotal Categorical Allotments	\$ 190,819,109	\$ 197,080,641	\$ 6,261,532	3%

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
Coronavirus Relief Fund (CRF)				
CRF - Summer Learning Program	\$ 5,599,192	\$ -	\$ (5,599,192)	
CRF - Exceptional Children Extended School Year Grant	3,708,556	-	(3,708,556)	
CRF - Student Computers and Devices	3,321,872	-	(3,321,872)	
CRF - Personal Protective Equipment	1,483,411	-	(1,483,411)	
CRF - School Health Support Personnel	1,043,748	-	(1,043,748)	
CRF - Connectivity Student Mobile Internet Access	856,950	-	(856,950)	
CRF - Personnel Computers and Devices	523,969	-	(523,969)	
CRF - Remote Instruction	314,409	-	(314,409)	
CRF - Cybersecurity	268,346	-	(268,346)	
CRF - School Nutrition	232,696	-	(232,696)	
CRF - Gaggle Safety Management	132,610	-	(132,610)	
Subtotal Coronavirus Relief Fund (CRF)	\$ 17,485,759	\$ -	\$ (17,485,759)	(100%)
Unallotted (NCDPI covers actual cost or created from transfers)				
Restart Schools and Renewal School System Dollars for Certified Personnel Conversions	\$ 77,288,274	\$ 80,486,879	\$ 3,198,605	
Non-Contributory Employee Benefits	20,240,633	21,108,629	867,996	
Highly Qualified NC Teaching Graduate	7,100,000	7,211,960	111,960	
NBPTS Educational Leave	40,058	40,058	-	
Teacher and Instructional Support Bonus	3,687	3,687	-	
	4,560,377	-	(4,560,377)	
Subtotal Unallotted	\$ 109,233,029	\$ 108,851,213	\$ (381,816)	<1%
Subtotal State Public School Fund	\$ 1,039,937,299	\$ 1,063,807,501	\$ 23,870,202	2%
Other State Allocations for Current Operations				
Textbook and Digital Resources	\$ 6,162,360	\$ 6,170,360	\$ 8,000	
State Textbook Account	3,373,513	1,850,254	(1,523,259)	
DCDEE COVID-19 Child Care Payments	100,351	-	(100,351)	
NC Go Outside Grant	13,238	-	(13,238)	
Subtotal Other State Allocations for Current Operations	\$ 9,649,462	\$ 8,020,614	\$ (1,628,848)	(17%)
State Reimbursement - Reduced Priced Breakfast				
Child Nutrition - Breakfast Reimbursement	\$ 178,228	\$ 178,228	\$ -	
Subtotal State Reimbursement - Reduced Priced Breakfast	\$ 178,228	\$ 178,228	\$ -	0%
TOTAL - STATE SOURCES	\$ 1,049,764,989	\$ 1,072,006,343	\$ 22,241,354	2%

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
COUNTY APPROPRIATION				
County Appropriation - Operating Budget	\$ 526,974,373	\$ 543,275,365	\$ 16,300,992	
County Funds for Crossroads Lease	929,728	929,728	-	
TOTAL - COUNTY APPROPRIATION	\$ 527,904,101	\$ 544,205,093	\$ 16,300,992	3%
OTHER LOCAL SOURCES				
Tuition and Fees				
Community Schools	\$ 7,012,044	\$ 5,415,278	\$ (1,596,766)	
Parking Fees	-	1,700,000	1,700,000	
Before/After School Care	5,125,906	1,355,727	(3,770,179)	
Pre-School	152,853	112,153	(40,700)	
Summer Camp	91,528	71,510	(20,018)	
Project Enlightenment - Self-Support	59,318	56,000	(3,318)	
Regular Tuition	25,000	25,000	-	
Print Shop	20,000	22,500	2,500	
Summer School Tuition	1,125	1,125	-	
Subtotal Tuition and Fees	\$ 12,487,774	\$ 8,759,293	\$ (3,728,481)	(30%)
Sales Revenues - Child Nutrition				
Lunch Full Pay	\$ 10,729,630	\$ 10,729,630	\$ -	
Supplemental Sales	7,200,000	7,200,000	-	
Breakfast Full Pay	257,871	757,871	500,000	
Lunch Reduced	-	358,642	358,642	
Catered Supplements	300,000	300,000	-	
Catered Lunches	91,000	91,000	-	
Suppers and Banquets	53,000	53,000	-	
Sales - Other	19,500	19,500	-	
Catered Breakfast	1,500	1,500	-	
Subtotal Sales Revenues - Child Nutrition	\$ 18,652,501	\$ 19,511,143	\$ 858,642	5%
Unrestricted				
E-Rate	\$ 3,738,460	\$ 2,975,165	\$ (763,295)	
Fines and Forfeitures	1,550,000	1,800,000	250,000	
Interest Earned on Investments	1,135,264	1,135,000	(264)	
Red Light Camera Fines	700,000	700,000	-	
Rebates	300,000	300,000	-	
Donations - Principal/Teacher of the Year	69,337	62,562	(6,775)	
Donations - COVID-19 Food Donation	57,944	24,444	(33,500)	
Donations - General Operations	44,062	-	(44,062)	
Donations - Helping Hands	316	-	(316)	
Donations - State Farm Celebrate My Drive	286	-	(286)	
Donations - Richardson Family Charitable Fund	148	-	(148)	
Subtotal Unrestricted	\$ 7,595,817	\$ 6,997,171	\$ (598,646)	(8%)

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
Restricted				
Indirect Cost	\$ 3,500,000	\$ 3,500,000	\$ -	
NC Pre-K	2,873,423	2,757,796	(115,627)	
Parents as Teachers - Smart Start	682,112	682,112	-	
Positions on Loan	311,294	311,715	421	
Wake County Universal Breakfast Appropriation	258,000	258,000	-	
Cellular Lease	200,000	200,000	-	
John Rex Endowment Positive Parenting Expansion	155,863	155,500	(363)	
Disposition of School Fixed Assets	100,000	100,000	-	
Burroughs Wellcome Fund - Student Science Enrichment Program Grants	59,330	60,000	670	
uConfirm	52,905	52,905	-	
CIU Confucius Classroom	49,574	42,782	(6,792)	
National Science Foundation Wake Tech CIMI	38,470	42,743	4,273	
Central Carolina Teaching Initiative (CCTI)	41,250	41,250	-	
Triangle Community Foundation	25,099	10,000	(15,099)	
Wells Fargo Foundation	10,000	10,000	-	
James and Devon Brown Charitable Fund	10,939	9,430	(1,509)	
Cargill Global Partnership Fund	9,020	9,020	-	
Teaching Tolerance Educator Grant	10,000	5,000	(5,000)	
Confucius Institute	5,167	4,404	(763)	
Wallace Foundation Grant	500,327	-	(500,327)	
United Way Changing Generations/Pathways to Progress	167,399	-	(167,399)	
John Rex Endowment SEFEL Expansion Grant	131,378	-	(131,378)	
Wake Ed Partnership - Summer STEM	43,785	-	(43,785)	
Burroughs Wellcome Fund - Career Award for Science & Mathematics Teachers	37,920	-	(37,920)	
Assessment for Learning Project (ALP) Micro Grant	17,078	-	(17,078)	
College Board - AP Summer Institute Scholarships	16,821	-	(16,821)	
No Kid Hungry	15,651	-	(15,651)	
Athens Library	6,979	-	(6,979)	
Food Lion COVID-19 Hunger Relief Fund	5,000	-	(5,000)	
Corning Incorporated Foundation	2,120	-	(2,120)	
Laura and John Arnold Foundation	973	-	(973)	
Partners for Breakfast in the Classroom	804	-	(804)	
Digital Promise Grant	185	-	(185)	
Duke Energy Foundation	175	-	(175)	
Duke Energy Foundation - Building Literacy - Rich Science Classrooms	35	-	(35)	
Subtotal Restricted	\$ 9,339,076	\$ 8,252,657	\$ (1,086,419)	(12%)

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
Fund Balance Appropriated				
Beginning Appropriated Fund Balance	\$ 8,695,601	\$ 20,135,556	\$ 11,439,955	
\$500 Bonus to All Staff	10,625,000	-	(10,625,000)	
Carryforward Purchase Orders	4,115,025	-	(4,115,025)	
Substitute Teacher Per School	3,000,000	-	(3,000,000)	
Class Size Reserve	2,500,000	-	(2,500,000)	
Energy Service Company (ESCO) Project Funds	1,170,115	-	(1,170,115)	
Property and General Liability Insurance Premiums and Deductibles	1,090,000	-	(1,090,000)	
Athletic Official and Booking Fees	835,000	-	(835,000)	
Workers' Compensation Claims	450,000	-	(450,000)	
Textbooks and Digital Content Use	245,000	-	(245,000)	
Driver Education Fleet Vehicles	71,808	-	(71,808)	
Startup Dollars - New Schools	56,674	-	(56,674)	
Signage	26,621	-	(26,621)	
Salary Audit	11,641	-	(11,641)	
Subtotal Fund Balance Appropriated	\$ 32,892,485	\$ 20,135,556	\$ (12,756,929)	(39%)
Fund Transfers				
Transfer from Special Funds of Individual Schools	\$ 630,337	\$ -	\$ (630,337)	
Subtotal Fund Transfers	\$ 630,337	\$ -	\$ (630,337)	(100%)
Special Reimbursement Services				
CRF Reimbursement to Enterprise Fund	\$ 16,700	\$ -	\$ (16,700)	
Subtotal Special Reimbursement Services	\$ 16,700	\$ -	\$ (16,700)	(100%)
TOTAL - OTHER LOCAL SOURCES	\$ 81,614,690	\$ 63,655,820	\$ (17,958,870)	(22%)
FEDERAL SOURCES				
Restricted Grants (Received through NCDPI)				
ESEA Title I - Basic Program	\$ 37,057,715	\$ 35,665,847	\$ (1,391,868)	
IDEA Title VI-B Handicapped	32,900,638	34,889,259	1,988,621	
IDEA - Early Intervening Services	7,917,145	8,667,955	750,810	
Title II - Supporting Effective Instruction	6,234,339	6,153,893	(80,446)	
ESEA Title IV - Student Support and Academic Enrichment (Part A)	4,602,028	3,293,945	(1,308,083)	
Title III - Language Acquisition	2,461,882	1,998,287	(463,595)	
Career Technical Education - Program Improvement	1,885,493	1,885,493	-	
IDEA Title VI-B - Pre-School Handicapped	468,971	472,745	3,774	
ESEA Title I - School Improvement	568,936	229,110	(339,826)	
Title III - Language Acquisition - Significant Increase	212,815	188,968	(23,847)	
IDEA VI-B Special Needs Targeted Assistance	195,041	140,676	(54,365)	
Children with Disabilities - Risk Pool	-	135,999	135,999	

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
ESEA Title I-Targeted Support and Improvement	\$ 93,383	\$ 82,912	\$ (10,471)	
IDEA - Targeted Assistance for Preschool Federal Grant	114,724	67,500	(47,224)	
McKinney-Vento Homeless Assistance	83,989	-	(83,989)	
School Nutrition Equipment	53,800	-	(53,800)	
IDEA - State Improvement Grant	475	-	(475)	
Subtotal Restricted Grants (Received through NCDPI)	\$ 94,851,374	\$ 93,872,589	\$ (978,785)	(1%)
Restricted Grants (Received through NCDPI) - COVID-19				
ESSER I - K-12 Emergency Relief Fund	\$ 24,492,392	\$ 18,500,000	\$ (5,992,392)	
ESSER I - Innovative Childcare and Remote Extended Support (iCARES)	350,000	10,000	(340,000)	
ESSER I - Digital Curricula	1,131,226	-	(1,131,226)	
ESSER I - Learning Management System	531,080	-	(531,080)	
GEER I - Specialized Instructional Support Personnel for COVID-19 Response	3,682,974	1,222,664	(2,460,310)	
GEER I - Supplemental Instructional Services	1,650,821	979,207	(671,614)	
ESSER II - Supplemental - K-12 Emergency Relief Fund	-	95,998,257	95,998,257	
Subtotal Restricted Grants (Received through NCDPI) - COVID-19	\$ 31,838,493	\$ 116,710,128	\$ 84,871,635	267%
Other Restricted Grants (Received directly) - COVID-19				
Coronavirus Relief Fund - Wake County Government	\$ 15,000,000	\$ -	\$ (15,000,000)	
Subtotal Other Restricted Grants (Received directly) - COVID-19	\$ 15,000,000	\$ -	\$ (15,000,000)	(100%)
Other Restricted Grants (Received directly)				
Medicaid Direct Services Reimbursement Program	\$ 9,419,067	\$ 7,839,777	\$ (1,579,290)	
MSAP Cornerstone 2017	4,178,877	2,413,118	(1,765,759)	
Medicaid Administrative Outreach Program	2,356,516	1,709,695	(646,821)	
Indian Education Act	69,674	57,523	(12,151)	
Plasma Games Pilot Program Grant	570,142	-	(570,142)	
Subtotal Other Restricted Grants (Received directly)	\$ 16,594,276	\$ 12,020,113	\$ (4,574,163)	(28%)
Other Revenues - Restricted Grants				
USDA Grants - Regular	\$ 2,998,847	\$ 35,184,690	\$ 32,185,843	
USDA Grants - Summer Feeding	14,823,836	665,957	(14,157,879)	
ROTC	400,000	400,000	-	
USDA Grants - Fresh Fruit and Vegetable	101,588	101,588	-	
USDA Grants - Commodities Used	574,380	-	(574,380)	
Subtotal Other Revenues - Restricted Grants	\$ 18,898,651	\$ 36,352,235	\$ 17,453,584	92%
TOTAL - FEDERAL SOURCES	\$ 177,182,794	\$ 258,955,065	\$ 81,772,271	46%

Revenues

Source of Income	Budget 2020-21	Proposed Budget 2021-22	Increase/ Decrease	% Change
OPERATING BUDGET	\$ 1,836,466,574	\$ 1,938,822,321	\$ 102,355,747	6%
BUILDING PROGRAM	\$ 660,369,364	\$ 760,601,000	\$ 100,231,636	15%
TOTAL BUDGET	<u>\$ 2,496,835,938</u>	<u>\$ 2,699,423,321</u>	<u>\$ 202,587,383</u>	8%
State Sources	\$ 1,049,764,989	\$ 1,072,006,343	\$ 22,241,354	2%
County Appropriation	527,904,101	544,205,093	16,300,992	3%
Other Local Sources	81,614,690	63,655,820	(17,958,870)	(22%)
Federal Sources	177,182,794	258,955,065	81,772,271	46%
Operating Budget	<u>\$ 1,836,466,574</u>	<u>\$ 1,938,822,321</u>	<u>\$ 102,355,747</u>	6%
Building Program	660,369,364	760,601,000	100,231,636	15%
Total Budget	<u>\$ 2,496,835,938</u>	<u>\$ 2,699,423,321</u>	<u>\$ 202,587,383</u>	8%

Budget by Object Code

Object Code	Budget 2020-21	Proposed Budget 2021-22			Total	Increase/ Decrease	%
		State	Local	Federal			
SALARIES							
Central Services Administrator	\$ 29,364,882	\$ 2,426,600	\$ 25,454,346	\$ 2,342,557	\$ 30,223,503	\$ 858,621	
School-Based Administrator	41,848,578	43,077,139	1,862,536	-	44,939,675	3,091,097	
Administrative Personnel	\$ 71,213,460	\$ 45,503,739	\$ 27,316,882	\$ 2,342,557	\$ 75,163,178	\$ 3,949,718	6%
Teacher	\$ 521,704,427	\$ 471,614,334	\$ 48,965,018	\$ 20,891,407	\$ 541,470,759	\$ 19,766,332	
Instructional Personnel - Certified	\$ 521,704,427	\$ 471,614,334	\$ 48,965,018	\$ 20,891,407	\$ 541,470,759	\$ 19,766,332	4%
Instructional Support I - Regular Pay Scale	\$ 60,179,251	\$ 39,659,882	\$ 18,713,224	\$ 5,372,253	\$ 63,745,359	\$ 3,566,108	
Instructional Support II - Advanced Pay Scale	10,913,496	11,090,258	48,460	99,220	11,237,938	324,442	
Psychologist	7,236,832	5,597,185	1,921,970	1,330,237	8,849,392	1,612,560	
Instructional Facilitator	22,310,794	8,889,951	5,110,214	8,715,208	22,715,373	404,579	
Instructional Support Personnel - Certified	\$ 100,640,373	\$ 65,237,276	\$ 25,793,868	\$ 15,516,918	\$ 106,548,062	\$ 5,907,689	6%
Instructional Assistant - Other	\$ 1,094,402	\$ 1,125,482	\$ -	\$ -	\$ 1,125,482	\$ 31,080	
Instructional Assistant	53,030,257	45,290,775	8,035,377	7,360,815	60,686,967	7,656,710	
Tutor (within the instructional day)	118,890	-	-	27,000	27,000	(91,890)	
Brailist, Translator, Education Interpreter	1,221,489	698,031	503,324	54,110	1,255,465	33,976	
Therapist	5,330,037	5,489,938	-	-	5,489,938	159,901	
School-Based Specialist	1,603,451	35,032	741,226	1,122,118	1,898,376	294,925	
Monitor	4,313,727	1,009,825	3,403,019	-	4,412,844	99,117	
Non-Certified Instructor	47,333	30,900	-	17,333	48,233	900	
Instructional Support Personnel - Non-Certified	\$ 66,759,586	\$ 53,679,983	\$ 12,682,946	\$ 8,581,376	\$ 74,944,305	\$ 8,184,719	12%
Office Support	\$ 33,566,838	\$ 31,478,207	\$ 4,168,426	\$ 363,257	\$ 36,009,890	\$ 2,443,052	
Technician	4,082,137	-	4,104,699	-	4,104,699	22,562	
Administrative Specialist (Central Support)	4,849,133	712,243	3,644,754	659,292	5,016,289	167,156	
Technical & Administrative Support Personnel	\$ 42,498,108	\$ 32,190,450	\$ 11,917,879	\$ 1,022,549	\$ 45,130,878	\$ 2,632,770	6%
Substitute Teacher - Regular Teacher Absence	\$ 9,931,380	\$ 1,170,974	\$ 5,678,489	\$ 3,812,133	\$ 10,661,596	\$ 730,216	
Substitute Teacher - Staff Development Absence	1,552,367	62,728	679,464	584,630	1,326,822	(225,545)	
Substitute - Non-Teaching	2,670,388	309,376	1,974,143	417,746	2,701,265	30,877	
Instructional Assistant Salary when Substituting (Staff Development Absence)	187,048	4,304	95,540	69,043	168,887	(18,161)	

Budget by Object Code

Object Code	Budget 2020-21	Proposed Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
Instructional Assistant Salary when Substituting (Regular Teacher Absence)	\$ 1,420,019	\$ 1,183,149	\$ 36,715	\$ 133,922	\$ 1,353,786	\$ (66,233)	
Substitute Personnel	\$ 15,761,202	\$ 2,730,531	\$ 8,464,351	\$ 5,017,474	\$ 16,212,356	\$ 451,154	3%
Driver	\$ 16,509,082	\$ 16,123,068	\$ 1,263,053	\$ 27,435	\$ 17,413,556	\$ 904,474	
Custodian	12,196,526	12,480,645	571,065	-	13,051,710	855,184	
Cafeteria Worker	7,719,817	137,809	3,657,994	6,385,164	10,180,967	2,461,150	
Skilled Trades	14,881,831	8,337,483	7,363,260	-	15,700,743	818,912	
Manager	9,418,326	644,044	7,300,374	-	7,944,418	(1,473,908)	
Work Study Student	1,500	-	-	-	-	(1,500)	
Day Care/Before/After School Care Staff	3,138,922	592,446	146,041	-	738,487	(2,400,435)	
Operational Support Personnel	\$ 63,866,004	\$ 38,315,495	\$ 20,301,787	\$ 6,412,599	\$ 65,029,881	\$ 1,163,877	2%
Bonus Pay (not subject to retirement)	\$ 14,867,857	\$ 170,500	\$ 578,491	\$ -	\$ 748,991	\$ (14,118,866)	
Supplement/Supplementary Pay	125,780,401	33,953	122,165,372	6,702,609	128,901,934	3,121,533	
Employee Allowances Taxable	196,869	-	196,869	-	196,869	-	
Bonus Pay	91,725	-	-	-	-	(91,725)	
Longevity Pay	2,959,896	1,787,631	1,068,859	69,212	2,925,702	(34,194)	
Bonus Leave Payoff	183,129	121,360	60,527	-	181,887	(1,242)	
Short Term Disability Payment (beyond six months)	2,959	2,959	-	-	2,959	-	
Salary Differential	1,950,613	5,949	1,873,953	-	1,879,902	(70,711)	
Annual Leave Payoff	5,012,145	3,404,175	1,591,777	104	4,996,056	(16,089)	
Short Term Disability Payment (first six months)	543,104	432,118	84,199	-	516,317	(26,787)	
Supplementary & Benefits - Related Pay	\$ 151,588,698	\$ 5,958,645	\$ 127,620,047	\$ 6,771,925	\$ 140,350,617	\$ (11,238,081)	(7%)
Curriculum Development Pay	\$ 1,257,872	\$ 48,189	\$ 759,038	\$ 300,250	\$ 1,107,477	\$ (150,395)	
Additional Responsibility Stipend	21,045,894	11,544	16,709,854	2,283,936	19,005,334	(2,040,560)	
Mentor Pay Stipend	463,847	14,000	449,007	-	463,007	(840)	
Planning Period Stipend	26,583	-	-	-	-	(26,583)	
Staff Development Participant Pay	3,337,275	2,761,206	283,772	91,602	3,136,580	(200,695)	
Staff Development Instructor	173,093	24,110	91,904	5,040	121,054	(52,039)	
Tutorial Pay	987,014	75,171	584,556	208,654	868,381	(118,633)	
Overtime Pay	899,325	289,401	551,946	-	841,347	(57,978)	
Extra Duty Pay	\$ 28,190,903	\$ 3,223,621	\$ 19,430,077	\$ 2,889,482	\$ 25,543,180	\$ (2,647,723)	(9%)
SALARIES TOTAL	\$ 1,062,222,761	\$ 718,454,074	\$ 302,492,855	\$ 69,446,287	\$ 1,090,393,216	\$ 28,170,455	3%

Budget by Object Code

Object Code	Budget 2020-21	Proposed Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
EMPLOYER PROVIDED BENEFITS							
Employer's Social Security Cost	\$ 78,998,902	\$ 53,253,348	\$ 22,736,232	\$ 5,360,127	\$ 81,349,707	\$ 2,350,805	
Federal Insurance Compensation Act	\$ 78,998,902	\$ 53,253,348	\$ 22,736,232	\$ 5,360,127	\$ 81,349,707	\$ 2,350,805	3%
Employer's Retirement Cost	\$ 220,383,649	\$ 165,450,107	\$ 67,415,820	\$ 14,002,824	\$ 246,868,751	\$ 26,485,102	
Other Retirement Cost	14,126	-	14,126	-	14,126	-	
Retirement Benefits	\$ 220,397,775	\$ 165,450,107	\$ 67,429,946	\$ 14,002,824	\$ 246,882,877	\$ 26,485,102	12%
Employer's Hospitalization Insurance Cost	\$ 108,459,443	\$ 89,314,715	\$ 19,354,956	\$ 6,679,918	\$ 115,349,589	\$ 6,890,146	
Employer's Workers' Compensation Insurance Cost	2,302,529	-	1,629,114	229,235	1,858,349	(444,180)	
Employer's Unemployment Insurance Cost	129,189	-	129,189	-	129,189	-	
Employer's Dental Insurance Cost	5,247,998	-	5,216,539	340,939	5,557,478	309,480	
Insurance Benefits	\$ 116,139,159	\$ 89,314,715	\$ 26,329,798	\$ 7,250,092	\$ 122,894,605	\$ 6,755,446	6%
EMPLOYER PROVIDED BENEFITS TOTAL	\$ 415,535,836	\$ 308,018,170	\$ 116,495,976	\$ 26,613,043	\$ 451,127,189	\$ 35,591,353	9%
SALARIES AND EMPLOYER PROVIDED BENEFITS							
SALARIES AND EMPLOYER PROVIDED BENEFITS TOTAL	\$ 1,477,758,597	\$ 1,026,472,244	\$ 418,988,831	\$ 96,059,330	\$ 1,541,520,405	\$ 63,761,808	4%
<i>Percent of Operating Budget</i>	<i>80%</i>	<i>96%</i>	<i>69%</i>	<i>37%</i>	<i>80%</i>		
PURCHASED SERVICES							
Contracted Services	\$ 47,215,813	\$ 6,858,804	\$ 18,569,744	\$ 8,328,893	\$ 33,757,441	\$ (13,458,372)	
Workshop Expenses	6,470,860	300,056	1,373,652	3,656,386	5,330,094	(1,140,766)	
Advertising Cost	157,471	-	129,199	2,695	131,894	(25,577)	
Printing and Binding Fees	3,432,589	2,122,918	455,172	262,948	2,841,038	(591,551)	
Commercial Driver's License Medical Exam Expenses	66,408	65,450	229	-	65,679	(729)	
Psychological Contract Services	388,815	-	66,200	150,000	216,200	(172,615)	
Speech and Language Contract Services	240,000	-	90,000	150,000	240,000	-	
Other Professional/Technical Contract Services	2,217,777	2,065,998	151,699	-	2,217,697	(80)	
Professional and Technical Services	\$ 60,189,733	\$ 11,413,226	\$ 20,835,895	\$ 12,550,922	\$ 44,800,043	\$ (15,389,690)	(26%)

Budget by Object Code

Object Code	Budget 2020-21	Proposed Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
Public Utilities - Electric Services	\$ 26,362,860	\$ -	\$ 26,777,202	\$ 2,300,000	\$ 29,077,202	\$ 2,714,342	
Public Utilities - Natural Gas	3,717,970	-	3,795,597	-	3,795,597	77,627	
Public Utilities - Water and Sewer	4,024,483	-	4,096,935	200,000	4,296,935	272,452	
Waste Management	1,225,343	-	1,251,219	250,000	1,501,219	275,876	
Contracted Repairs and Maintenance - Land/Buildings	25,994,347	-	23,754,504	8,923,015	32,677,519	6,683,172	
Contracted Repairs and Maintenance - Equipment	348,050	-	347,949	-	347,949	(101)	
Rentals/Leases	9,490,260	4,105	9,424,832	800	9,429,737	(60,523)	
Other Property Services	66,500	-	66,500	-	66,500	-	
Property Services	\$ 71,229,813	\$ 4,105	\$ 69,514,738	\$ 11,673,815	\$ 81,192,658	\$ 9,962,845	14%
Pupil Transportation - Contracted	\$ 17,448,374	\$ 13,750,686	\$ 3,349,873	\$ 5,715,000	\$ 22,815,559	\$ 5,367,185	
Travel Reimbursement	1,055,853	10,331	758,620	202,980	971,931	(83,922)	
Field Trips	235,572	9,788	68,844	115,330	193,962	(41,610)	
Transportation Services	\$ 18,739,799	\$ 13,770,805	\$ 4,177,337	\$ 6,033,310	\$ 23,981,452	\$ 5,241,653	28%
Telephone	\$ 1,235,903	\$ -	\$ 1,198,607	\$ 1,000	\$ 1,199,607	\$ (36,296)	
Postage	529,416	1,384	261,672	62,000	325,056	(204,360)	
Telecommunications Services	2,431,934	675,276	673,399	-	1,348,675	(1,083,259)	
Mobile Communication Costs	2,385,358	5,400	524,291	22,000	551,691	(1,833,667)	
Other Communication Services	114	-	114	-	114	-	
Communications	\$ 6,582,725	\$ 682,060	\$ 2,658,083	\$ 85,000	\$ 3,425,143	\$ (3,157,582)	(48%)
Tuition Reimbursements	\$ 258,858	\$ 119,197	\$ 23,648	\$ 110,456	\$ 253,301	\$ (5,557)	
Employee Education Reimbursements	26,170	1,170	25,000	-	26,170	-	
Certification/Licensing Fees	147,523	-	133,881	2,236	136,117	(11,406)	
Tuition	\$ 432,551	\$ 120,367	\$ 182,529	\$ 112,692	\$ 415,588	\$ (16,963)	(4%)
Membership Dues and Fees	\$ 419,947	\$ -	\$ 386,024	\$ 12,168	\$ 398,192	\$ (21,755)	
Bank Service Fees	52,300	-	51,100	-	51,100	(1,200)	
Assessments/Penalties	115,150	5,389	107,261	-	112,650	(2,500)	
Dues and Fees	\$ 587,397	\$ 5,389	\$ 544,385	\$ 12,168	\$ 561,942	\$ (25,455)	(4%)
Liability Insurance	\$ 1,773,430	\$ -	\$ 1,283,430	\$ -	\$ 1,283,430	\$ (490,000)	
Vehicle Liability Insurance	374,257	203,451	190,806	-	394,257	20,000	
Property Insurance	2,021,045	-	2,031,045	-	2,031,045	10,000	
Judgments Against the Local School Administrative Unit	294,208	-	150,708	-	150,708	(143,500)	
Fidelity Bond Premium	8,010	-	8,010	-	8,010	-	

Budget by Object Code

Object Code	Proposed Budget 2021-22					Increase/ Decrease	%
	Budget 2020-21	State	Local	Federal	Total		
Scholastic Accident Insurance	\$ 150,297	\$ -	\$ 144,992	\$ -	\$ 144,992	\$ (5,305)	
Other Insurance and Judgments	2,875,648	7,087	2,868,561	-	2,875,648	-	
Insurance and Judgments	\$ 7,496,895	\$ 210,538	\$ 6,677,552	\$ -	\$ 6,888,090	\$ (608,805)	(8%)
Debt Service - Principal	\$ 412,436	\$ -	\$ 404,285	\$ -	\$ 404,285	\$ (8,151)	
Debt Service - Interest	423,219	-	240,100	-	240,100	(183,119)	
Debt Services	\$ 835,655	\$ -	\$ 644,385	\$ -	\$ 644,385	\$ (191,270)	(23%)
Indirect Cost	\$ 3,526,479	\$ -	\$ 582,578	\$ 5,547,174	\$ 6,129,752	\$ 2,603,273	
Unbudgeted Funds	34,959,644	-	4,242,135	85,022,570	89,264,705	54,305,061	
Other Administrative Costs	\$ 38,486,123	\$ -	\$ 4,824,713	\$ 90,569,744	\$ 95,394,457	\$ 56,908,334	148%
PURCHASED SERVICES TOTAL	\$ 204,580,691	\$ 26,206,490	\$ 110,059,617	\$ 121,037,651	\$ 257,303,758	\$ 52,723,067	26%
<i>Percent of Operating Budget</i>	<i>11%</i>	<i>2%</i>	<i>18%</i>	<i>47%</i>	<i>13%</i>		
SUPPLIES AND MATERIALS							
Supplies and Materials	\$ 48,964,903	\$ 8,188,935	\$ 15,972,232	\$ 13,328,258	\$ 37,489,425	\$ (11,475,478)	
State Textbooks	3,373,513	1,850,254	-	-	1,850,254	(1,523,259)	
Other Textbooks	237,562	225,401	-	-	225,401	(12,161)	
Library Books	271,106	3,900	1,494	22,751	28,145	(242,961)	
Computer Software & Supplies	9,311,145	1,071,733	3,686,480	2,164,143	6,922,356	(2,388,789)	
School and Office Supplies	\$ 62,158,229	\$ 11,340,223	\$ 19,660,206	\$ 15,515,152	\$ 46,515,581	\$ (15,642,648)	(25%)
Fuel for Facilities	\$ 202,404	\$ -	\$ 207,580	\$ -	\$ 207,580	\$ 5,176	
Repair Parts, Materials and Related Labor, Grease, and Anti-Freeze	14,675,704	3,891,266	8,884,824	91,086	12,867,176	(1,808,528)	
Gas/Diesel Fuel	856,090	53,753	802,337	658,914	1,515,004	658,914	
Oil	164,511	17,983	146,528	-	164,511	-	
Tires and Tubes	706,110	-	706,110	-	706,110	-	
Operational Supplies	\$ 16,604,819	\$ 3,963,002	\$ 10,747,379	\$ 750,000	\$ 15,460,381	\$ (1,144,438)	(7%)
Food Purchases	\$ 13,338,058	\$ -	\$ 188,954	\$ 20,881,041	\$ 21,069,995	\$ 7,731,937	
USDA Commodity Foods	425,620	-	-	-	-	(425,620)	
Food Processing Supplies	2,360,133	-	10,386	2,297,523	2,307,909	(52,224)	
Other Food Purchases	5,445	545	4,900	-	5,445	-	
Food Supplies	\$ 16,129,256	\$ 545	\$ 204,240	\$ 23,178,564	\$ 23,383,349	\$ 7,254,093	45%
Furniture and Equipment - Inventoried	\$ 1,124,813	\$ 112,836	\$ 13,100	\$ 594,587	\$ 720,523	\$ (404,290)	
Computer Equipment - Inventoried	7,132,800	715,241	110	1,404,781	2,120,132	(5,012,668)	
Non-Capitalized Equipment	\$ 8,257,613	\$ 828,077	\$ 13,210	\$ 1,999,368	\$ 2,840,655	\$ (5,416,958)	(66%)
SUPPLIES AND MATERIALS TOTAL	\$ 103,149,917	\$ 16,131,847	\$ 30,625,035	\$ 41,443,084	\$ 88,199,966	\$ (14,949,951)	(14%)
<i>Percent of Operating Budget</i>	<i>6%</i>	<i>2%</i>	<i>5%</i>	<i>16%</i>	<i>5%</i>		

Budget by Object Code

Object Code	Budget 2020-21	Proposed Budget 2021-22				Increase/ Decrease	%
		State	Local	Federal	Total		
CAPITAL OUTLAY							
Miscellaneous Contracts and Other Charges	\$ 40,104	\$ -	\$ 26,779	\$ -	\$ 26,779	\$ (13,325)	
Building Contracts	\$ 40,104	\$ -	\$ 26,779	\$ -	\$ 26,779	\$ (13,325)	(33%)
Purchase of Furniture and Equipment - Capitalized	\$ 912,502	\$ 94,481	\$ 381,200	\$ 275,000	\$ 750,681	\$ (161,821)	
Purchase of Computer Hardware - Capitalized	2,102,322	3,100,000	-	-	3,100,000	997,678	
Equipment	\$ 3,014,824	\$ 3,194,481	\$ 381,200	\$ 275,000	\$ 3,850,681	\$ 835,857	28%
Purchase of Vehicles	\$ 2,155,858	\$ 1,269	\$ 20,000	\$ 140,000	\$ 161,269	\$ (1,994,589)	
License and Title Fees	177,540	12	170,408	-	170,420	(7,120)	
Vehicles	\$ 2,333,398	\$ 1,281	\$ 190,408	\$ 140,000	\$ 331,689	\$ (2,001,709)	(86%)
CAPITAL OUTLAY TOTAL	\$ 5,388,326	\$ 3,195,762	\$ 598,387	\$ 415,000	\$ 4,209,149	\$ (1,179,177)	(22%)
<i>Percent of Operating Budget</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>	<i><1%</i>		
TRANSFERS							
Transfers to Charter Schools	\$ 45,589,043	\$ -	\$ 47,589,043	\$ -	\$ 47,589,043	\$ 2,000,000	
TRANSFERS TOTAL	\$ 45,589,043	\$ -	\$ 47,589,043	\$ -	\$ 47,589,043	\$ 2,000,000	4%
<i>Percent of Operating Budget</i>	<i>2%</i>	<i>0%</i>	<i>8%</i>	<i>0%</i>	<i>2%</i>		
OPERATING BUDGET	\$ 1,836,466,574	\$ 1,072,006,343	\$ 607,860,913	\$ 258,955,065	\$ 1,938,822,321	\$ 102,355,747	6%
BUILDING PROGRAM	660,369,364	-	760,601,000	-	760,601,000	100,231,636	15%
TOTAL BUDGET	\$ 2,496,835,938	\$ 1,072,006,343	\$ 1,368,461,913	\$ 258,955,065	\$ 2,699,423,321	\$ 202,587,383	8%

Staff Budget

	Months of Employment					Increase/ Decrease
	2020-21	2021-22			Total	
	Total	State	Local	Federal		
Administrative Personnel						
Superintendent	12.00	12.00			12.00	0.00
Associate and Deputy Superintendent	84.00	60.00	24.00		84.00	0.00
Director and/or Supervisor	4,545.00	168.00	4,128.80	338.20	4,635.00	90.00
Principal/Headmaster	2,310.00	2,332.00	12.00		2,344.00	34.00
Finance Officer	12.00	12.00			12.00	0.00
Assistant Principal (non-teaching)	3,867.00	3,842.00	370.00		4,212.00	345.00
Other Assistant Principal Assignment	254.00	254.00			254.00	0.00
Assistant Superintendent	204.00	48.00	156.00		204.00	0.00
	<u>11,288.00</u>	<u>6,728.00</u>	<u>4,690.80</u>	<u>338.20</u>	<u>11,757.00</u>	<u>469.00</u>
Instructional Personnel - Certified						
Teacher	107,593.04	91,801.41	13,367.48	4,636.65	109,805.54	2,212.50
Interim Teacher (paid at non-certified rate)	25.80	10.00	15.80		25.80	0.00
Teacher - ROTC	169.00	68.00	10.50	90.50	169.00	0.00
Teacher - VIF	954.00	954.00			954.00	0.00
Extended Contracts	74.00	3.00	69.00		72.00	(2.00)
	<u>108,815.84</u>	<u>92,836.41</u>	<u>13,462.78</u>	<u>4,727.15</u>	<u>111,026.34</u>	<u>2,210.50</u>
Instructional Support Personnel - Certified						
Instructional Support I - Regular Pay Scale	11,065.35	6,985.00	3,550.95	1,324.00	11,859.95	794.60
Instructional Support II - Advanced Pay Scale	2,192.97	2,024.97	150.00	18.00	2,192.97	0.00
Psychologist	1,286.50	958.00	333.00	262.00	1,553.00	266.50
Instructional Facilitator	4,177.50	1,627.20	877.50	1,669.80	4,174.50	(3.00)
	<u>18,722.32</u>	<u>11,595.17</u>	<u>4,911.45</u>	<u>3,273.80</u>	<u>19,780.42</u>	<u>1,058.10</u>
Instructional Support Personnel - Non-Certified						
Instructional Assistant - Other	474.00	474.00			474.00	0.00
Instructional Assistant	24,927.90	21,262.05	2,432.90	3,235.30	26,930.25	2,002.35
Interpreter, Brailist, Translator, Education Interpreter	411.00	367.00	24.00	20.00	411.00	0.00
Therapist	913.20	913.20			913.20	0.00
School-Based Specialist	475.00		162.00	313.00	475.00	0.00
Monitor	1,395.40	60.00	1,335.40		1,395.40	0.00
	<u>28,596.50</u>	<u>23,076.25</u>	<u>3,954.30</u>	<u>3,568.30</u>	<u>30,598.85</u>	<u>2,002.35</u>
Technical and Administrative Support Personnel						
Office Support	12,139.96	10,774.97	1,387.19	109.80	12,271.96	132.00
Technician	876.00		876.00		876.00	0.00
Administrative Specialist (Central Support)	912.00	192.00	708.00	132.00	1,032.00	120.00
	<u>13,927.96</u>	<u>10,966.97</u>	<u>2,971.19</u>	<u>241.80</u>	<u>14,179.96</u>	<u>252.00</u>

Staff Budget

	Months of Employment					Increase/ Decrease
	2020-21	2021-22			Total	
	Total	State	Local	Federal		
Operational Support Personnel						
Driver	9,879.80	9,699.80	180.00		9,879.80	0.00
Custodian	5,081.00	5,078.40	48.00		5,126.40	45.40
Cafeteria Worker	5,556.00		5,606.00		5,606.00	50.00
Skilled Trades	4,446.00	2,142.00	2,304.00		4,446.00	0.00
Manager	2,596.00	180.00	2,443.00		2,623.00	27.00
	<u>27,558.80</u>	<u>17,100.20</u>	<u>10,581.00</u>	<u>0.00</u>	<u>27,681.20</u>	<u>122.40</u>
Total Months of Employment	<u>208,909.42</u>	<u>162,303.00</u>	<u>40,571.52</u>	<u>12,149.25</u>	<u>215,023.77</u>	<u>6,114.35</u>
Months Assigned Directly to Schools	173,564.41	141,627.57	27,237.49	10,327.20	179,192.26	5,627.85
Months Budgeted Centrally but Working in Schools						
Facilities and Operations	14,790.20	10,075.80	4,762.40		14,838.20	48.00
Academic Advancement	7,827.25	5,676.37	1,257.33	1,038.05	7,971.75	144.50
Technology Services	526.00	112.00	414.00	120.00	646.00	120.00
Chief of Staff and Strategic Planning	12.00			12.00	12.00	0.00
	<u>23,155.45</u>	<u>15,864.17</u>	<u>6,433.73</u>	<u>1,170.05</u>	<u>23,467.95</u>	<u>312.50</u>
School-Based Months	<u>196,719.86</u>	<u>157,491.74</u>	<u>33,671.22</u>	<u>11,497.25</u>	<u>202,660.21</u>	<u>5,940.35</u>
	94%				94%	
Central Services Months						
Facilities and Operations	4,340.00	2,558.00	1,782.00		4,340.00	0.00
Administrative Services	2,423.56	1,104.06	1,307.50	36.00	2,447.56	24.00
Academic Advancement	2,097.00	573.20	1,147.80	484.00	2,205.00	108.00
Technology Services	1,092.00	48.00	1,068.00	12.00	1,128.00	36.00
Chief of Schools	833.00	264.00	527.00	48.00	839.00	6.00
Chief of Staff and Strategic Planning	792.00	132.00	588.00	72.00	792.00	0.00
Communications	492.00	96.00	396.00		492.00	0.00
Superintendent's Office	120.00	36.00	84.00		120.00	0.00
Central Services Months	<u>12,189.56</u>	<u>4,811.26</u>	<u>6,900.30</u>	<u>652.00</u>	<u>12,363.56</u>	<u>174.00</u>
	6%				6%	
Total Months of Employment	<u>208,909.42</u>	<u>162,303.00</u>	<u>40,571.52</u>	<u>12,149.25</u>	<u>215,023.77</u>	<u>6,114.35</u>

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Administrative Personnel					
<i>Director and/or Supervisor</i>					
106	Special Education Services - Director			12.00	12.00
111	Senior Administrator - Desktop Services		12.00		12.00
118	Senior Administrator - Student Devices		12.00		12.00
125	One-Time Costs in 2020-21		(210.00)		(210.00)
135	Athletics Senior Administrator		12.00		12.00
136	School Support for Social Emotional Learning			48.00	48.00
145	Title II - Supporting Effective Instruction			12.00	12.00
167	Medicaid Administrative Outreach Program			(12.00)	(12.00)
173	Child Nutrition Services		210.00		210.00
181	Wallace Foundation Grant		(6.00)		(6.00)
		0.00	30.00	60.00	90.00
<i>Principal/Headmaster</i>					
74	School-Based Administrators	12.00			12.00
76	New Schools - Early Hires and Professional Learning	8.00	4.00		12.00
77	Raleigh Triangle Park Early College - Early Hires and Professional Learning	4.00	6.00		10.00
		24.00	10.00	0.00	34.00
<i>Assistant Principal (non-teaching)</i>					
74	School-Based Administrators		35.00		35.00
128	Assistant Principal - Formula Change for Elementary Schools		77.00		77.00
129	Assistant Principal - Formula Change for High Schools		233.00		233.00
		0.00	345.00	0.00	345.00
Subtotal - Administrative Personnel		24.00	385.00	60.00	469.00
Instructional Personnel - Certified					
<i>Teacher</i>					
68	Classroom Teacher - Class Size Phase-In	820.00	646.00		1,466.00
79	At-Risk Teachers	30.00			30.00
81	Career Technical Education (CTE) - Months of Employment	82.00			82.00
84	GradPoint Teacher	10.00			10.00
87	Program Enhancement Teacher		5.00		5.00
100	Teacher - Regular Classroom		480.00		480.00
105	Limited English Proficiency (LEP) Teachers	150.00			150.00
107	Preschool Teachers and Instructional Assistants		10.00		10.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
115	Special Education Services - Teacher			10.00	10.00
125	One-Time Costs in 2020-21		(70.50)		(70.50)
133	New Magnet Schools Months of Employment and Non-Personnel Theme Support		40.00		40.00
134	Oberlin Magnet Middle School		10.00		10.00
167	Medicaid Administrative Outreach Program			(10.00)	(10.00)
		1,092.00	1,120.50	0.00	2,212.50
Extended Contracts					
148	ESEA Title I - School Improvement			(2.00)	(2.00)
		0.00	0.00	(2.00)	(2.00)
	Subtotal - Instructional Personnel - Certified	1,092.00	1,120.50	(2.00)	2,210.50
Instructional Support Personnel - Certified (Teacher Pay Schedule)					
Instructional Support I - Regular Teacher Pay Scale					
81	Career Technical Education (CTE) - Months of Employment	20.00			20.00
85	High School Intervention Coordinator	10.00			10.00
89	Student Assistance Program (SAP) Coordinator		10.00		10.00
91	School Social Worker		5.00		5.00
98	School Library Media Coordinators		20.00		20.00
108	School Counselors		17.00		17.00
125	One-Time Costs in 2020-21		(0.40)		(0.40)
132	College and Career Readiness Coordinator - North Wake Early College		10.00		10.00
136	School Support for Social Emotional Learning			708.00	708.00
148	ESEA Title I - School Improvement			(5.00)	(5.00)
		30.00	61.60	703.00	794.60
Psychologist					
90	School Psychologist		5.50		5.50
136	School Support for Social Emotional Learning			261.00	261.00
		0.00	5.50	261.00	266.50
Instructional Facilitator					
116	Social Emotional Foundations for Early Learning Coach		12.00		12.00
125	One-Time Costs in 2020-21		(3.00)		(3.00)
181	John Rex Endowment SEFEL Expansion Grant		(12.00)		(12.00)
		0.00	(3.00)	0.00	(3.00)
	Subtotal - Instructional Support Personnel - Certified	30.00	64.10	964.00	1,058.10

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
Instructional Support Personnel - Non-Certified					
<i>Instructional Assistant</i>					
101	Instructional Assistants - Regular Classroom		567.30		567.30
107	Preschool Teachers and Instructional Assistants		32.55		32.55
125	One-Time Costs in 2020-21		(50.50)		(50.50)
127	Instructional Assistants Months of Employment		1,453.00		1,453.00
		0.00	2,002.35	0.00	2,002.35
	Subtotal - Instructional Support Personnel - Non-Certified	0.00	2,002.35	0.00	2,002.35
Technical and Administrative Support Personnel					
<i>Office Support</i>					
75	Clerical Support		89.00		89.00
76	New Schools - Early Hires and Professional Learning		12.00		12.00
77	Raleigh Triangle Park Early College - Early Hires and Professional Learning		12.00		12.00
110	Compensation Services - Benefits Team Leader and Payroll Specialist		24.00		24.00
125	One-Time Costs in 2020-21		(108.50)		(108.50)
173	Child Nutrition Services		103.50		103.50
		0.00	132.00	0.00	132.00
<i>Technician</i>					
125	One-Time Costs in 2020-21		(24.00)		(24.00)
173	Child Nutrition Services		24.00		24.00
		0.00	0.00	0.00	0.00
<i>Administrative Specialist (Central Support)</i>					
124	Instructional Support Technicians			120.00	120.00
125	One-Time Costs in 2020-21		(144.00)		(144.00)
173	Child Nutrition Services		144.00		144.00
		0.00	0.00	120.00	120.00
	Subtotal - Technical and Administrative Support Personnel	0.00	132.00	120.00	252.00
Operational Support Personnel					
<i>Driver</i>					
123	One-Time Costs in 2020-21		(60.00)		(60.00)
173	Child Nutrition Services		60.00		60.00
		0.00	0.00	0.00	0.00

Changes in Staff

Page		Months of Employment			
		State	Local	Federal	Total
	<i>Custodian</i>				
95	Maintenance Square Footage, Ground Acreage, Custodial, and Utilities		48.00		48.00
125	One-Time Costs in 2020-21		(2.60)		(2.60)
		0.00	45.40	0.00	45.40
	<i>Cafeteria Worker</i>				
94	Child Nutrition Services Positions for New School		50.00		50.00
		0.00	50.00	0.00	50.00
	<i>Skilled Trades</i>				
125	One-Time Costs in 2020-21		(24.00)		(24.00)
173	Child Nutrition Services		24.00		24.00
		0.00	0.00	0.00	0.00
	<i>Manager</i>				
94	Child Nutrition Services Positions for New School		15.00		15.00
119	Technology Inventory Warehouse Manager		12.00		12.00
125	One-Time Costs in 2020-21		(12.00)		(12.00)
173	Child Nutrition Services		12.00		12.00
		0.00	27.00	0.00	27.00
	Subtotal - Operational Support Personnel	0.00	122.40	0.00	122.40
	Total	1,146.00	3,826.35	1,142.00	6,114.35

Months By Cost Center					
	School-Based Months (0000 - 0799)	1,146.00	3,713.85	768.00	5,627.85
	Central Services School-Based Months (0800 - 0899)	0.00	46.50	266.00	312.50
	Central Services Months (0900 - 0999)	0.00	66.00	108.00	174.00
	Total	1,146.00	3,826.35	1,142.00	6,114.35

Notes



FUNDING REQUESTS

FUNDING REQUESTS

Funding Requests

Introduction

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

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

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

Categories

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

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

Areas

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

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

Employment Lengths

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

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

Funding Requests

Calculations

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

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

	State Cost	Local Cost	Total Cost
Base Pay	\$ 35,000	\$ -	\$ 35,000
Supplement (\$627.46/month)	-	6,275	6,275
Social Security (7.65%)	2,678	480	3,158
Retirement (21.68%)	7,588	1,360	8,948
Hospital (\$6,326/year)	6,326	-	6,326
Dental (\$324/year)	-	324	324
Total	\$ 51,592	\$ 8,439	\$ 60,031

One-Time Costs

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

Funding Request Name and Description	Amount
• Voice and WAN Services (phone handsets, hosted VOIP services, construction cost)	\$ 11,711
• Compensation Services - Benefits Team Leader and Payroll Specialist (laptops)	2,000
• Senior Administrator - Desktop Services (laptop)	1,000
• Instructional Support Technicians (laptops)	10,000
• School Support for Social Emotional Learning (laptops)	11,000
	\$ 35,711

Legislative Impact

Charter Schools

Area Systemwide

Description

In accordance with General Statute 115C-238.29H, local current expense revenues are shared between the school district and charter schools serving students living within the county. This request includes an estimated 4 percent increase in the amount due to charter schools for the 2021-22 school year. The increase will depend on student membership of Wake County Public School System (WCPSS) students, Wake County students attending charter schools, and total local current expense revenues. The charter schools receive a pro rata share of county appropriation in local current expense fund (not portions of capital outlay or for the Crossroads lease), fines and forfeitures, tuition and fees, and red light camera fines.

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%

*estimated

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Charter Schools		\$ 2,000,000
Total	-	\$ 2,000,000

Legislative Impact

Classroom Teacher - Class Size Phase-In

Area

Systemwide

Description

North Carolina House Bill (HB) 90 initiates a four-year phase-in of the class size requirements for kindergarten through grade 3. Additionally, a new allotment for program enhancement teachers will be phased in over the four-year term with each year adding 25 percent of the full allotment. The state's prescribed program enhancement teacher-student ratio is 1:191. In 2021-22, the incremental allotment of 100 percent will equate to an additional allotment of 820 Months of Employment (MOE) for program enhancement teachers in the Wake County Public School System (WCPSS). The total increase in MOE for the following proposed formula is 1,466; therefore, local funding will cover 646 MOE.

Currently, the WCPSS teacher - regular classroom formula is based on an "integer," which rounds down to the nearest whole position.

The proposed formula would use a "round" formula for K-12 to align with the North Carolina Department of Public Instruction (NCDPI).

Funding Formula

Proposed formula:

- Elementary School: $\text{Round}(\text{Kindergarten}/18 + \text{Grade 1}/16 + (\text{Grade 2} + \text{Grade 3})/17 + (\text{Grade 4} + \text{Grade 5})/24) * 10$
- Middle School: $\text{Round}(\text{Grade 6}/24 + (\text{Grade 7} + \text{Grade 8})/23) * 10$
- High School: $\text{Integer}((\text{Grade 9} + \text{Grade 10} + \text{Grade 11} + \text{Grade 12})/27.97) * 10$

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

The proposed formula would align with the state formula and would require fewer targeted allotments during the year due to class size restrictions.

There are currently 714 MOE recurring targeted enrollment in the base budget. Of these MOE, 423 targeted enrollment MOE were distributed to elementary schools for regular teacher positions.

The WCPSS proposed formula change would move 414 MOE from the targeted enrollment allotment to the regular teacher allotment to offset the cost of adjusting the K-5 elementary formula from "integer" to "round".

Legislative Impact

Classroom Teacher - Class Size Phase-In

Proposed Funding	2020-21 Rounding Formula MOE	71,600
	Less MOE Allotted in 2020-21 (70,152 Allotment Page MOE less 432 scheduling assistant MOE)	(69,720)
	Less Reduction in Targeted Enrollment	(414)
	Equals MOE Increase	<u>1,466</u>

Multi-Year Phase-In Costs						
	State		Local		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
2018-19	953.00	\$4,787,443	67.00	\$1,142,612	1,020.00	\$5,930,055
2019-20	808.00	\$4,109,246	662.00	\$4,571,138	1,470.00	\$8,680,384
2020-21	790.00	\$4,094,452	180.00	\$1,748,866	970.00	\$5,843,318
Proposed						
2021-22	820.00	\$4,230,503	646.00	\$4,569,960	1,466.00	\$8,800,463
Total	3,371.00	17,221,644	1,555.00	\$12,032,576	4,926.00	\$29,254,220

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Teachers				
State MOE	820.00	\$ 4,230,503	\$ 691,994	\$ 4,922,497
Local MOE	646.00		3,877,966	3,877,966
Total	1,466.00	\$ 4,230,503	\$ 4,569,960	\$ 8,800,463

Legislative Impact

Employer Matching Rate Increases

Area	Systemwide
Description	<p>The legislature determines the employer contribution rates for retirement and the State Health Plan. The legislature has not established the rates for 2021-22 yet.</p> <p>In accordance with state policy, all employer salary-related contributions for full-time, permanent employees, including hospitalization benefits, shall be prorated based on the actual percent employed in each expenditure code. A person must be a permanent employee as defined in the North Carolina Public School Benefits and Employment Policy Manual and must be employed for thirty or more hours per week in order for an employee to enroll in the State Retirement System and the State Health Insurance Plan.</p> <p>Therefore, if an employee is assigned to a state funding source, then the matching benefits are paid by the state. If an employee is assigned to a local funding source, then the matching benefits are paid by local sources.</p> <p>If an employee receives a state base salary from a state funding source and a local salary supplement from a local funding source, then the employer matching retirement is calculated on a pro rata basis in each fund. The funding source of an employee's base pay determines which funding source pays matching hospitalization cost.</p> <p>Self-supporting programs such as enterprise or fee driven programs, grants, and contracts cover the employee matching benefits for employees in those programs. That increase is included on funding requests for those programs. It is not included in the state and local costs on this funding request.</p>

Employer Matching Rate Increases from 2020-21 to 2021-22:

- Retirement rate increase from 21.68 percent to 23.50 percent
- Hospitalization rate increase from \$6,326 to \$6,500 per year

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Retirement Increase		\$ 12,427,625	\$ 4,676,211	\$ 17,103,836
Hospitalization Increase		2,373,840	341,065	2,714,905
Total	-	\$ 14,801,465	\$ 5,017,276	\$ 19,818,741

Legislative Impact

Salary Increase - Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 3 percent for certified personnel. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 19,804,468	\$ 2,423,493	\$ 22,227,961
Total	-	\$ 19,804,468	\$ 2,423,493	\$ 22,227,961

Legislative Impact

Salary Increase - Non-Certified Personnel

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 3 percent for all non-certified staff. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 4,835,673	\$ 1,967,166	\$ 6,802,839
Total	-	\$ 4,835,673	\$ 1,967,166	\$ 6,802,839

Legislative Impact

Salary Increase - School-Based Administrators

Area Systemwide

Description Proposed funding is based on an estimated state-legislated salary increase of 3 percent for principals and assistant principals. If a legislated increase occurs, grants and enterprise funds will pay the cost for any employees on self-supporting programs. The cost in this request is for employees paid by the State Public School Fund and Local Current Expense Fund.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
Salary Increase		\$ 1,581,653	\$ 201,368	\$ 1,783,021
Total	-	\$ 1,581,653	\$ 201,368	\$ 1,783,021

New Schools and School Changes

School-Based Administrators

Area	Schools
Description	Each school receives principal and assistant principal Months of Employment (MOE) based on current funding formulas.
Funding Formula	Principal Each school receives 12 MOE.

Assistant Principal (AP)

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

Day 20 Student Count	Traditional/Modified/ Single-Track	Multi-Track Year-Round
Elementary Schools		
0 - 899	11 MOE	12 MOE
900 +	22 MOE	23 MOE
Middle Schools		
0 - 599	11 MOE	12 MOE
600 - 749	22 MOE	23 MOE
750 +	33 MOE	34 MOE
High Schools		
0 - 2,399	46 MOE	
2,400 +	57 MOE	

Academies, alternative schools, early colleges, and high schools with off-site 9th grade centers receive a fixed allotment. New high schools earn MOE by grade until they have students in all four grades (12 MOE + 12 MOE + 11 MOE + 11 MOE).

Proposed Funding	New School/High School Allotments	Principal	AP
	Willow Spring High (9th - 10th grade)	12 MOE	24 MOE
	Green Level High (adding 12th grade)		11 MOE
	MOE Needed for 2021-22	12 MOE	35 MOE

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State	Local	Total
	Principal - State MOE	12.00	\$ 113,278	\$ 34,723	\$ 148,001
	Assistant Principal - Local MOE	35.00		337,054	337,054
	Total	47.00	\$ 113,278	\$ 371,777	\$ 485,055

New Schools and School Changes

Clerical Support

Area	Schools
Description	<p>Funding for schools is determined by school level, calendar, and day 20 student membership.</p> <p>Elementary School (ES) Base Formula is 34 Months of Employment (MOE): 12 MOE lead secretary, 12 MOE student information data manager, 10 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 750 students and 10 MOE for schools exceeding 1,000 students. Multi-track year-round schools receive 12 MOE clerical assistant and are adjusted by 6 and 12 MOE.</p> <p>Middle School (MS) Base Formula is 58 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 10 MOE receptionist, 12 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,100 students, 10 MOE for schools exceeding 1,300 students, and 15 MOE for schools exceeding 1,600 students. Multi-track year-round schools receive 12 MOE receptionist and clerical assistant MOE and are adjusted by 6, 12, and 18 MOE.</p> <p>High School (HS) Base Formula is 89 MOE: 12 MOE lead secretary, 12 MOE student information data manager, 12 MOE bookkeeper, 12 MOE registrar, 11 MOE secretary, 30 MOE clerical assistant. Five additional MOE of clerical assistant for schools exceeding 1,500 students, 10 MOE for schools exceeding 1,800 students, 15 MOE for schools exceeding 2,100 students, and 20 MOE for schools exceeding 2,400 students.</p>
Proposed Funding	Proposed funding includes the base MOE for Willow Spring High (89 MOE) opening in 2021-22.
Strategic Objective	Human Capital

Budget Adjustments

Description	MOE	Local
Clerical Assistant	30.00	\$ 99,296
Lead Secretary	12.00	48,639
Data Manager	12.00	47,525
Bookkeeper	12.00	46,333
Registrar	12.00	42,154
Secretary	11.00	37,301
Total	89.00	\$ 321,248

New Schools and School Changes

New Schools - Early Hires and Professional Learning

Area Schools

Description New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens. Schools opening in 2021-22 will receive funding for staff development and schools opening in 2022-23 will receive funding for early hires and task assignment.

New Schools

Opening in 2021-22	Opening in 2022-23
Willow Spring High	Apex Friendship Elementary Barton Pond Elementary Herbert Akins Middle

The state will fund four early hire principal Months of Employment (MOE) for each new school opening in 2022-23.

Funding Formula

Allotments will be distributed based on the following chart:

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

* Carryover until September 30 of first year school is open

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

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Schools Opening in 2022-23				
Principal - State MOE	12.00	\$ 112,226	\$ 34,723	\$ 146,949
Principal - Local MOE	6.00		73,474	73,474
Lead Secretary - Local MOE	18.00		85,149	85,149
Data Manager - Local MOE	6.00		28,053	28,053
Task Assignment			103,000	103,000
Willow Spring High				
Staff Development			10,000	10,000
Remove Current Budget	(18.00)	(39,065)	(161,231)	(200,296)
Total	24.00	\$ 73,161	\$ 173,168	\$ 246,329

New Schools and School Changes

Raleigh Triangle Park Early College - Early Hires and Professional Learning

Area

Schools

Description

New schools receive funding for early hires and task assignment in the year prior to the school opening and staff development dollars in the year the school opens.

The Raleigh Triangle Park (RTP) Early College project is a Cooperative Innovative High School (CIHS) collaboration between the Wake County Public School System and Wake Technical Community College. The district will submit a CIHS application to the North Carolina Department of Public Instruction (NCDPI) in fall 2021 with an anticipated opening for this new school in fall 2022. This request is to fund the early hire Months of Employment (MOE) and task assignment dollars associated with opening a new school based on the following funding formula for high schools.

Funding Formula

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

* Carryover until September 30 of first year school is open

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

The state will fund four early hire principal MOE for new schools. Four additional MOE beyond the standard six MOE for hiring a principal is being requested with a September start date allowing time for the principal to market and recruit students during the October through December application window for early colleges.

A lead secretary and data manager, standard hiring MOE for a new school, is being requested with a January 2022 hire date.

Funds for the school start-up are also being requested, which will include funds for marketing and recruitment including logo creation, etc.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
Principal - State MOE	4.00	\$ 37,760	\$ 11,574	\$ 49,334
Principal - Local MOE	6.00		74,002	74,002
Lead Secretary - Local MOE	6.00		24,319	24,319
Data Manager - Local MOE	6.00		23,167	23,167
Task Assignment			42,000	42,000
Total	22.00	\$ 37,760	\$ 175,062	\$ 212,822

New Schools and School Changes

Area Superintendent Non-Personnel Budgets

Area Chief of Schools

Description Each area superintendent has a non-personnel operating budget of \$595.50 per school in their area. This request is to reduce the current funding formula by \$3.09 per school to cover the new school opening of Willow Spring High School. The revised funding formula per school is \$592.41.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Southern		\$ 528
Central		(71)
Eastern		(65)
Northern		(71)
Northeastern		(68)
Northwestern		(68)
Southeastern		(55)
Southwestern		(68)
Western		(62)
Total	-	\$ -

New Schools and School Changes

At-Risk Teachers

Area	Academics						
Description	<p>High School At-Risk teacher positions support effective implementation of work with students needing Tier II and Tier III support.</p> <p>At-Risk allotments are based on a variety of academic data points including past testing history, such as proficiency of 9th graders when entering high school as measured by the 8th grade End-of-Grade (EOG) test. Current allotments tier support between 10-30 Months of Employment (MOE) depending on the level of need for the school.</p>						
Proposed Funding	<p>This request is for 30 MOE for the 2021-22 school year for Willow Spring High School. Based on Willow Spring High School's level of need for Tier II and Tier III support, additional MOE are needed. This provides the school with 30 total MOE to support all four grade levels.</p> <table border="0" style="margin-left: 40px;"> <tr> <td>2021-22 Projected MOE Needed</td> <td style="text-align: right;">573.00</td> </tr> <tr> <td>Less 2020-21 allotment to schools</td> <td style="text-align: right;">(543.00)</td> </tr> <tr> <td>Equals Additional MOE needed for 2021-22</td> <td style="text-align: right;"><u><u>30.00</u></u></td> </tr> </table>	2021-22 Projected MOE Needed	573.00	Less 2020-21 allotment to schools	(543.00)	Equals Additional MOE needed for 2021-22	<u><u>30.00</u></u>
2021-22 Projected MOE Needed	573.00						
Less 2020-21 allotment to schools	(543.00)						
Equals Additional MOE needed for 2021-22	<u><u>30.00</u></u>						
Strategic Objective	Learning & Teaching						

Budget Adjustments

Description	MOE	State	Local	Total
At-Risk Teachers	30.00	\$ 154,775	\$ 25,317	\$ 180,092
Total	30.00	\$ 154,775	\$ 25,317	\$ 180,092

New Schools and School Changes

Athletics

Area

Academics

Description

Swim and Dive Rental Fees: The Athletics program seeks to promote an ever-increasing growth of opportunities for all students. The sport of swimming and diving is one of the most popular sports in the Wake County Public School System (WCPSS) with swim teams at 24 high schools with approximately 50-60 students on each team. For these teams to practice and compete, the district must rent pool space as there are no facilities in the schools. With the opening of Willow Spring High in 2021, there will be swim teams at 25 high schools. The annual cost for each high school is \$6,363.

Athletic Supplies: Currently, each middle school receives \$2,620 and each high school receives \$897. High schools use this money to pay for catastrophic insurance for athletes and to help cover the costs of security. Middle schools use these funds as their primary money source in paying for many athletic costs such as equipment and officials. The total request for additional funding for athletic supplies is \$897 for Willow Spring High School.

Field Marking Paint: WCPSS provides opportunities for students to participate in interscholastic athletics at 24 high schools and 34 middle schools. We provide field marking paint for all schools to begin the fall season each year. Current funding provides approximately \$1,500 for each high school and \$600 for each middle school participating in athletics. An additional \$1,500 is needed due to the opening of Willow Spring High School.

Ice Machine Fees: Middle schools and high schools use these funds for ice machine maintenance for athletic programs. Each middle school receives \$700, and each high school receives \$1,400. An increase of \$1,400 is requested for Willow Spring High School for ice machine maintenance.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Swim and Dive Rental Fees		\$ 6,363
Field Marking Paint		1,500
Ice Machine Fees		1,400
Athletic Supplies		897
Total	-	\$ 10,160

New Schools and School Changes

Career Technical Education (CTE) - Months of Employment

Area	Academics						
Description	<p>State CTE Months of Employment (MOE) are used for employing personnel in a local school administrative unit to provide instructional services in grades 6-12 for CTE programs identified as: Agriculture, Business Finance and Information Technology, Career Development, Family and Consumer Sciences, Health Sciences, Marketing and Entrepreneurship, Technology Engineering and Design, Trade and Industrial Education, Career Development Coordination, Instructional Management, and Special Populations Coordination. Local school administrative units must develop a local plan for CTE which meets the vocational needs of students. The North Carolina Department of Public Instruction (NCDPI) must approve the plan. Personnel employed through MOE must be licensed in the CTE area in which they are teaching and/or assigned. Currently employed, tenured staff must be placed before new staff is hired.</p>						
Funding Formula	<p>State Formula: NCDPI allots 50 MOE as a base to each local education agency. Additionally, NCDPI distributes the remaining MOE based on average daily membership in grades 8-12. The current average month to student ratio is 1:9. The 2021-22 enrollment in grades 8-12 is projected at 64,947 (64,947/9 + base 50 MOE = 7,266). NCDPI allows transfers of CTE MOE to non-CTE budget codes up to the amount of increase in allotment.</p> <p>Wake County Public School System Formula: MOE are allotted to schools based on school enrollment, CTE course enrollment, and the feasibility to accommodate new programs. Shortfall from MOE allotment will be covered by lapsed salary and vacancies.</p>						
Proposed Funding	<table border="0" style="width: 100%;"> <tr> <td style="width: 70%;">Projected State CTE Base MOE for 2021-22</td> <td style="text-align: right;">7,266.00</td> </tr> <tr> <td>2020-21 State Allotment Adjusted for Charter Schools</td> <td style="text-align: right;">7,164.00</td> </tr> <tr> <td>Increase for 2021-22</td> <td style="text-align: right;"><u>102.00</u></td> </tr> </table> <p>The planned allotment for Willow Spring High is 82 CTE teacher MOE, 10 CTE Career Development Coordinator (CDC) MOE, and 10 Instructional Management MOE.</p>	Projected State CTE Base MOE for 2021-22	7,266.00	2020-21 State Allotment Adjusted for Charter Schools	7,164.00	Increase for 2021-22	<u>102.00</u>
Projected State CTE Base MOE for 2021-22	7,266.00						
2020-21 State Allotment Adjusted for Charter Schools	7,164.00						
Increase for 2021-22	<u>102.00</u>						
Strategic Objectives	Learning & Teaching and Achievement						

Budget Adjustments	Description	MOE	State	Local	Total
	CTE State MOE	102.00	\$ 526,234	\$ 86,076	\$ 612,310
	Total	102.00	\$ 526,234	\$ 86,076	\$ 612,310

New Schools and School Changes

Cognia Accreditation and Membership Fees

Area	Academics
Description	High schools are annually provided a recurring \$750 in their base allotment to pay the Cognia accreditation membership fee. The fee increased to \$1,200 annually per school for 2020-21. This request is for \$1,200 in membership fees for Willow Spring High School opening in 2021-22.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Membership Dues and Fees		\$ 1,200
Total	-	\$ 1,200

New Schools and School Changes

Diploma Costs

Area **Academics**

Description Each high school is allotted funds to pay for diplomas based on the expected number of graduates. This request is for Green Level High School that will be adding a senior class in 2021-22.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Diploma Costs		\$ 680
Total	-	\$ 680

New Schools and School Changes

GradPoint Teacher

Area

Academics

Description

GradPoint provides intervention and remediation services for identified students to complete requirements for graduation. GradPoint provides opportunities for students to 1) retake courses in which they did not receive a passing grade, 2) take courses required for graduation that may not be otherwise available to the student, and 3) receive additional support for courses in which they are having difficulty.

A certified teacher provides management for the program and support for the students. Each high school receives one full-time GradPoint person equaling 10 Months of Employment (MOE). This request is for 10 MOE for the new high school (Willow Spring High School).

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
GradPoint Teacher	10.00	\$ 51,592	\$ 8,439	\$ 60,031
Total	10.00	\$ 51,592	\$ 8,439	\$ 60,031

New Schools and School Changes

High School Intervention Coordinator

Area	Academics
Description	<p>High school intervention coordinators support teachers working with students needing Tier II and Tier III supports. Principals shall not assign direct teaching responsibilities to intervention coordinators. Intervention coordinators lead site-based intervention teams as outlined in the K-12 Intervention Supporting Document. Intervention coordinators collaborate with school administrators and other stakeholders to problem solve appropriate services in tracking progress of “At-Risk/At-Promise” students within the Multi-Tiered Systems of Support (MTSS) framework.</p> <p>Coordinators shall case manage students to improve outcomes leading to on-time graduation aligned to Wake County’s 2020 Strategic Plan, indicating that 95 percent of its students will be ready for productive citizenship as well as higher education or a career.</p> <p>These strategies include focusing on over-age 9th, 10th, and 11th graders, credit recovery opportunities, and intentional scheduling to improve graduation rates.</p> <p>High school intervention coordinators must have teacher certification and be paid on the appropriate teacher salary schedule.</p>
Funding Formula	The base allotment is 5 Months of Employment (MOE) for each large high school and 2.5 MOE for small learning community high schools and Longview. Additional allotments may be assigned based upon graduation rates and reading performance data of rising 9th grade students (as determined by High School Programs and Intervention Services). All intervention positions are terminating at the end of the budget year.
Proposed Funding	This request is for 10 MOE for a high school intervention coordinator at Willow Spring High School opening in 2021-22.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
Intervention Coordinator	10.00	\$ 51,592	\$ 8,439	\$ 60,031
Total	10.00	\$ 51,592	\$ 8,439	\$ 60,031

New Schools and School Changes

Instrument Repair

Area	Academics									
Description	<p>Each year the Wake County Public School System allocates \$1,000 to each middle and high school to accommodate instrument repair and an additional \$750 for each school operating a strings program for repair of school-owned instruments.</p> <p>New school amounts are pro-rated based on the reduced initial capacity of the school. Additional funding will be requested in future years to bring both allocations to the standard baseline amount.</p>									
Proposed Funding	This request is for funding for Willow Spring High School in the amount of \$750.									
Strategic Objective	Learning & Teaching									
Budget Adjustments	<table border="1"> <thead> <tr> <th style="text-align: left;">Description</th> <th style="text-align: center;">MOE</th> <th style="text-align: center;">Local</th> </tr> </thead> <tbody> <tr> <td>Instrument Repair</td> <td></td> <td style="text-align: right;">\$ 750</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">-</td> <td style="text-align: right;">\$ 750</td> </tr> </tbody> </table>	Description	MOE	Local	Instrument Repair		\$ 750	Total	-	\$ 750
Description	MOE	Local								
Instrument Repair		\$ 750								
Total	-	\$ 750								

New Schools and School Changes

Program Enhancement Teacher

Area	Academics									
Description	The High School Academics allotments are designed to support the high school program by funding school-based positions in the Arts. A standard allotment of 5 Months of Employment (MOE) is requested for every new traditional high school. Schools with 250 students or less receive zero to three MOE based on academic program needs.									
Proposed Funding	This request is for the addition of 5 MOE for Willow Spring High School, which will open for the 2021-22 school year.									
Strategic Objectives	Learning & Teaching and Achievement									
Budget Adjustments	<table border="1"><thead><tr><th>Description</th><th>MOE</th><th>Local</th></tr></thead><tbody><tr><td>Program Enhancement Teacher</td><td>5.00</td><td>\$ 30,015</td></tr><tr><td>Total</td><td>5.00</td><td>\$ 30,015</td></tr></tbody></table>	Description	MOE	Local	Program Enhancement Teacher	5.00	\$ 30,015	Total	5.00	\$ 30,015
Description	MOE	Local								
Program Enhancement Teacher	5.00	\$ 30,015								
Total	5.00	\$ 30,015								

New Schools and School Changes

Textbooks and Digital Resources

Area	Academics
Description	Each school receives dollars to purchase science materials. Current Wake County Public School System funding formula: <ul style="list-style-type: none">• Elementary schools receive \$1,751• Middle schools receive \$1,800 (includes alternative middle schools)• High schools receive \$8,000 (includes alternative high schools, early colleges, and academies)
Proposed Funding	Increase of \$8,000 for Willow Spring High (opening in 2021-22).
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	State
Science Materials		\$ 8,000
Total	-	\$ 8,000

New Schools and School Changes

Student Assistance Program (SAP) Coordinator

Area	Student Services
Description	SAP coordinators provide counseling and support services to high school students who are at-risk because of issues which inhibit their successful performance and/or appropriate behavior in the school setting. The SAP coordinators are a part of the Comprehensive Counseling and Student Services Program at their schools.
Funding Formula	For 2020-21, schools received allotments based on following formula: 10 MOE to each high school with more than 800 students 10 MOE Vernon Malone College and Career Academy
Proposed Funding	This request is for a SAP coordinator for Willow Spring High School.
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
SAP Coordinator	10.00	\$ 75,387
Total	10.00	\$ 75,387

New Schools and School Changes

School Psychologist

Area Student Services

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

National Recommendation: The National Association of School Psychologists (NASP) recommended ratio for schools implementing a comprehensive model is one school psychologist to 500–700 students. All WCPSS psychologists work to implement the North Carolina Department of Public Instruction (NCDPI) Standards for School Psychology and NASP’s Model for Comprehensive and Integrated School Psychological Services in their daily practice. The current ratio in WCPSS is approximately one psychologist per 1,760 students.

Our majority ratio of school psychologist to schools is one psychologist to two schools. Our new job description, which includes comprehensive service delivery through a Multi-Tiered System of Support (MTSS) framework, supports the continuation and maintenance of this ratio.

Proposed Funding With the opening of one new school, we are requesting 5.5 MOE to equate to one 50 percent 11-month position.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Psychologist	5.50	\$ 46,180
Supplies and Materials		3,200
Travel		600
Total	5.50	\$ 49,980

New Schools and School Changes

School Social Worker

Area	Student Services
Description	<p>The Schools Social Work Association of America (SSWAA) recommends a maximum ratio of one Master of Social Work (MSW) level school social worker to 250 general education students (1 Month of Employment (MOE) per 25 students) or one school social worker per building serving 250 students or fewer. The National Association of Social Workers also recommends a ratio of one school social worker to 250 general education students or (1 MOE per 25 students).</p>
Funding Formula	<p>State Formula: One position per 210.56 students in Average Daily Membership (ADM). The Instructional Support Personnel - Certified state program provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families in order to close the achievement gap.</p> <p>Wake County Public School System (WCPSS) Formula: For 2020-21, the allotment is based on the SSW Acuity Model which looks at the below indicators:</p> <ul style="list-style-type: none">• Attendance: Number of students with greater than 10 percent of days missed• Out-of-school suspensions: Number of students with one or more suspension• Points 3 Test Scores: Percentage of students that score below grade level• McKinney-Vento Students: Number of students experiencing transition• Language English Proficient: Number of students with limited English proficiency• Students with Disabilities: Number of students with Individual Education Plan (IEP)/504 Plans• Foster Care: Number of students living in Foster Care setting• Suicide and Self-Injury Screenings: Number of screenings• Child Protective Service (CPS) Calls: Number of reports to CPS• Threat Assessment Screenings: Number of screenings• Percentage of free and reduced students and relative risk points• Number of students enrolled in the school <p>Acuity Score Legend</p> <p><u>Acuity Level 1 (1-51 Relative Acuity Score)</u> Social Work Services at least 1 day per week on a 10/11 month calendar</p> <p><u>Acuity Level 2 (52-64 Relative Acuity Score)</u> Social Work Services up to 2 days per week on a 10/11 month calendar</p> <p><u>Acuity Level 3 (65-79 Relative Acuity Score)</u> Social Work Services up to 2 days per week on a 10/11 month calendar</p> <p><u>Acuity Level 4 (80-100 Relative Acuity Score)</u> Social Work Services up to 5 days per week on a 10/11 month calendar.</p>
Proposed Funding	<p>This request is based on the SSW Acuity Model with a goal of a minimum of a half-time social worker at every school and a full-time social worker at all acuity level 4 schools.</p> <p>This request is for 5 MOE for Willow Spring High School. Additional funds are needed to cover the costs of supplies and materials, travel, and cell phone.</p>
Strategic Objective	Learning & Teaching

New Schools and School Changes

School Social Worker

Budget Adjustments

Description	MOE	Local
School Social Worker	5.00	\$ 37,693
Travel		1,250
Supplies and Materials		200
Cell Phone		180
Total	5.00	\$ 39,323

New Schools and School Changes

Security Contract Dollars

Area Chief of Staff and Strategic Planning

Description This request is to provide additional funding for contract services for private security, i.e., a bicycle patrol officer and a full-time school resource officer for Willow Spring High School.

Currently, all high schools have a designated bicycle patrol officer and a full-time school resource officer. The state at-risk funds provide each local education agency with a dollar equivalent of one resource officer (\$37,838) per high school.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	State	Local	Total
School Resource Officer		\$ 37,838	\$	\$ 37,838
Bicycle Patrol Officer			36,000	36,000
Total	-	\$ 37,838	\$ 36,000	\$ 73,838

New Schools and School Changes

Child Nutrition Services Positions for New School

Area Child Nutrition

Description This request is for 10 Months of Employment (MOE) for a cafeteria manager, 10 MOE for an assistant manager, and 10 MOE for a cashier/assistant at Willow Spring High School.

An increase of 5 MOE manager (multi-campus), 10 MOE assistant manager, and 20 MOE cashier/assistant for Green Level High School for an additional grade level is included.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Cafeteria Manager	15.00	\$ 51,912
Assistant Manager	20.00	66,619
Cashier/Assistant	30.00	98,079
Total	65.00	\$ 216,610

New Schools and School Changes

Maintenance Square Footage, Ground Acreage, Custodial, and Utilities

Area Maintenance and Operations

Description This funding request shows additional costs based on the following square footage and acreage increase for 2021-22. The current formulas for square footage, ground acreage, utilities, and custodial services are listed below.

New Schools and Facility Changes	Square Feet	Acres
Fuquay-Varina High School (renovation complete)	375,655	38
York Elementary School (renovation complete)	111,859	15
STEM Early College High School	30,000	2
	517,514	55

Funding Formulas

- **Custodial Services: \$1.33/square foot**

48 Custodian Months of Employment (MOE)	\$ 161,086
Custodial Contracted Services (formula less positions)	527,208
Total Custodial Services: \$1.33 x 517,514 square feet	\$ 688,294

- **Utilities for Additional Square Footage: \$1.41/square foot**

Electric: \$1.06 x 517,514 square feet	\$ 548,565
Natural gas \$0.15 x 517,514 square feet	77,627
Water/sewer: \$0.14 x 517,514 square feet	72,452
Solid waste: \$0.05 x 517,514 square feet	25,876
LP/oil: \$0.01 x 517,514 square feet	5,175
Total Utilities: \$1.41 x 517,514 square feet	\$ 729,695

- **Additional Square Footage Costs: \$0.89/square foot**

\$0.89 x 517,514 square feet	\$ 460,588
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- **Grounds Maintenance for New Acreage: \$863/acre**

\$863 x 55 acres	\$ 47,551
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- Total Maintenance Increase**

	\$ 1,926,128
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Due to the COVID-19 pandemic, the district intends to use federal stabilization funds in 2021-22 and possibly 2022-23 for a portion of this funding request. The intention is for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local	Federal	Total
Utilities		\$ 729,695	\$	\$ 729,695
Custodial Contracted Services		146,519	380,689	527,208
Additional Square Footage		203,031	257,557	460,588
Head Custodians	24.00	84,308		84,308
Custodians	24.00	76,778		76,778
Grounds Maintenance for Acreage		47,551		47,551
Total	48.00	\$ 1,287,882	\$ 638,246	\$ 1,926,128

New Schools and School Changes

Property Insurance for New School

Area Administrative Services

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

There will be new and renovated schools coming online. Projected student population in 2021-22 is 160,591.

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

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 100,000
Total	-	\$ 100,000

New Schools and School Changes

Extra Duty

Area Human Resources

Description This request is to increase the extra duty budget to accommodate Willow Spring High School opening in 2021-22. The proposed increase is based on the estimate of positions for a school at the beginning of the extra duty stipend scale. The new high school will receive \$390,093 for base pay.

Reasons for the increase:

1. Identified cost by allotted position for each school
2. Increased utilization of extra duty positions, as well as filling more positions with Wake County Public School System employees
3. Estimated stipends for employees in the 5-14 years of experience level (most leadership positions are filled with experienced employees)
4. Increased retirement estimates

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Extra Duty		\$ 390,093
Social Security		29,842
Retirement		84,572
Total	-	\$ 504,507

New Schools and School Changes

School Library Media Coordinators

Area Technology

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

State Months of Employment (MOE) in the Instructional Support Personnel - Certified program provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

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

Wake County Public School System Formula:

Elementary and Middle Schools:

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

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

High Schools:

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

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

Proposed Funding Add 20 MOE for a school library media coordinator to cover two full-time positions at Willow Spring High School.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
School Library Media Coordinators	20.00	\$ 155,515
Total	20.00	\$ 155,515

New Schools and School Changes

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

Area	Technology
Description	<p>Voice Over Internet Protocol (VOIP) phone services and fiber circuit for network and Internet access need to be accounted for Willow Spring High School in 2021-22.</p> <p>Phone Handset Purchase (one-time, non-recurring):</p> <ul style="list-style-type: none"> \$7,086 – purchase handsets for high school site (typical allotment of 75 handsets) <p>Phone Services:</p> <ul style="list-style-type: none"> \$4,125 – one-time, non-recurring costs for hosted VOIP services at new high school site (75 lines x \$55 per line) \$6,795 annual recurring cost for hosted VOIP services at high school site (75 lines x \$7.55 per line x 12 months) <p>Fiber Connections to WAN:</p> <ul style="list-style-type: none"> \$500 – one-time, non-recurring construction cost per site \$9,432 annual recurring cost for five gigabyte (GB) circuit to high school site (\$786 per month x 12 months)
Strategic Objective	Learning & Teaching

Budget Adjustments

Description	MOE	Local
Telephone Equipment (one-time cost)		\$ 7,086
Telephone (VOIP) Services		
Recurring Cost		6,795
One-Time Cost		4,125
WAN Services		
Recurring Cost		9,432
One-Time Cost		500
Total	-	\$ 27,938

Student Growth

Teacher - Regular Classroom

Area Schools

Description The Wake County Public School System (WCPSS) estimated teacher - regular classroom Months of Employment (MOE) using projected student membership in grades K-12.

Funding Formula WCPSS Proposed Teacher to Student Ratio:

Grade	Teacher to Student Ratio
K	1 to 18
1	1 to 16
2	1 to 17
3	1 to 17
4-5	1 to 24
6	1 to 24
7-8	1 to 23
9-12	1 to 27.97

Proposed Funding	2021-22 Projected MOE Needed	72,080
	Less MOE Allotted in 2020-21	<u>(71,600)</u>
	Equals Additional Local MOE Needed for 2021-22	<u><u>480</u></u>

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	Local
	Teachers - Elementary	250.00	\$ 1,500,761
	Teachers - Middle and High	230.00	1,380,701
	Total	480.00	\$ 2,881,462

Student Growth

Instructional Assistants - Regular Classroom

Area	Schools
Description	<p>The Wake County Public School System (WCPSS) applies the funding formula approved by the General Assembly to determine the number of regular education Instructional Assistants (IAs). The number of classes is determined by a ratio of 1:21.</p> <ul style="list-style-type: none"> • Kindergarten - two IAs per every three classes • Grades 1-2 - one IA for every two classes • Grade 3 - one IA for every three classes <p>State policies allow the local education agency to determine the length of employment and the pay level for instructional assistants in accordance with the North Carolina Public School Personnel State Salary Schedule. WCPSS employs regular education instructional assistants for a length of 9.30 Months of Employment (MOE). Regular education instructional assistants work on days students attend school.</p>
Proposed Funding	<p>2021-22 Projected K-3 student membership: 46,884 2020-21 K-3 student membership: <u>45,220</u> Estimated increase in K-3 student membership: 1,664</p> <p>Based on the funding formula, there is an estimated increase of 567.30 MOE.</p>
Strategic Objective	Learning & Teaching

Budget Adjustments	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">MOE</th> <th style="text-align: center;">Local</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Instructional Assistants</td> <td style="text-align: center;">567.30</td> <td style="text-align: center;">\$ 1,906,103</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: center;">567.30</td> <td style="text-align: center;">\$ 1,906,103</td> </tr> </tbody> </table>	Description	MOE	Local	Instructional Assistants	567.30	\$ 1,906,103	Total	567.30	\$ 1,906,103
Description	MOE	Local								
Instructional Assistants	567.30	\$ 1,906,103								
Total	567.30	\$ 1,906,103								

Student Growth

Instructional Supplies

Area	Schools
Description	Allotments to schools are based on day 20 student membership. New schools opening receive one-half of the per pupil allotment during their first year. The building program pays for schools to open with all furniture and equipment.
Funding Formula	<p>State Formula: \$30.12 per K-12 ADM + \$2.69 per ADM in grades 8 and 9 for PSAT testing</p> <p>Local Formula: \$34.88 per Day 20 Student Membership</p> <p>Total Formula: \$65.00 per Day 20 Student Membership</p> <p>Allotments for alternative schools are based on student membership capacity rather than day 20 student membership. Crossroads FLEX receives an additional flat dollar allotment of \$28,000 due to small school size.</p>

Alternative Schools

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

Proposed Funding	2021-22 Estimated Allotment to Schools	
	\$65.00 per K-12 ADM (160,591*\$65.00)	\$ 10,438,415
	Alternative Schools (806*\$65.00)	52,390
	Crossroads FLEX	28,000
	New School Adjustments (896*\$32.50)	(29,120)
	2021-22 Estimated Allotment to Schools	<u>\$ 10,489,685</u>
	2020-21 Allotment to Schools	<u>\$ 10,459,428</u>
	Increase for 2021-22	<u>\$ 30,257</u>

The Wake County Public School System will not receive additional state funding for instructional supplies for 2021-22 because actual student membership figures in 2020-21 were less than the projections NCDPI used for budget allocations to school districts. The state held districts harmless in 2020-21, meaning the allotment remained at the higher amount based on projected rather than actual numbers of students. The increase for allotments to schools will come from local funding.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Instructional Supplies		\$ 30,257
Total	-	\$ 30,257

Student Growth

Career Technical Education (CTE) - Program Support Funds

Area	Academics									
Description	<p>The purpose of these funds is to provide support for CTE program services and activities. These funds shall be used for instructional salaries, instructional support, and clerical personnel assisting Local Education Agencies (LEAs) in the expansion, improvement, modernization, and development of quality CTE programs in grades 6-12 (General Statute 115C-156).</p> <p>These funds are to not supplant but are allocated in addition to regular instructional supplies which schools allocate to all teachers. For example, if all teachers are provided classroom supplies such as file folders for student records, or purchasing ink pens and staples for teacher use, or are allocated a set amount of copies/copy paper, LEAs should not expect for the CTE teacher to use the CTE instructional supply dollars for such purchases. This expectation would violate the supplant rule.</p> <p>Funding is based on approval of the local application by the Department of Public Instruction. The application must be approved prior to the LEA receiving the allotment. Also, funding is contingent annually on available funding from the state.</p>									
Funding Formula	<p>State Formula: CTE Program Support revenues are anticipated to increase slightly from funding in 2020-21. Student enrollments in grades 8-12 are projected at 64,947 (64,947 x \$34.07 + \$10,000 = \$2,222,744). The initial allotment for 2020-21 was \$2,212,681.</p> <p>Wake County Public School System Formula: Allocation to schools is based on CTE course enrollment.</p>									
Calculations	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">2021-22 Estimated State Allotment</td> <td style="text-align: right;">\$ 2,222,744</td> </tr> <tr> <td>2020-21 State Allotment Adjusted for Charter Schools</td> <td style="text-align: right;"><u>\$ 2,199,603</u></td> </tr> <tr> <td>2021-22 Increase</td> <td style="text-align: right;"><u>\$ 23,141</u></td> </tr> </table>	2021-22 Estimated State Allotment	\$ 2,222,744	2020-21 State Allotment Adjusted for Charter Schools	<u>\$ 2,199,603</u>	2021-22 Increase	<u>\$ 23,141</u>			
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Strategic Objectives	Learning & Teaching and Achievement									
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Description	MOE	State								
Supplies and Materials		\$ 23,141								
Total	-	<u>\$ 23,141</u>								

Student Growth

Driver Education State Funding

Area

Academics

Description

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

Driver Education is available to all students that are Wake County residents between the ages of 14-1/2 and 18, including public school, private school, charter school, and licensed home school students.

The state allotment is currently \$192.71 per student, which was a little higher than anticipated in last year's projection. The state level of funding is assumed to remain at \$192.71 per 9th grade Average Daily Membership (ADM) (includes private, charter, federal, and home schools).

We expect an increase in the overall allocation for Wake County due to an ADM increase. The current funding is \$192.71 per 9th grade ADM (14,565) including private, charter, federal, and home schools. Based on an increase in 9th Grade ADM (to 14,565 public school students) and the 2,026 private, charter, federal, and home school students, we estimate funding to be 16,591 students x \$192.71 = \$3,197,251.

State Funding

Projected 2021-22 Budget:	\$ 3,197,251
Less 2020-21 Budget	<u>(3,137,584)</u>
2021-22 Projected Increase	<u>\$ 59,667</u>

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Contracted Services		\$ 59,667
Total	-	<u>\$ 59,667</u>

Student Growth

Limited English Proficiency (LEP) Teachers

Area

Academics

Description

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

The ratio of English as a Second Language (ESL) teacher to EL student is 1:78, though school allotments are based upon increments of 5 or 6 Months of Employment (MOE) when possible, resulting in the ratio of ESL teacher to EL student as high as 1:110. The recent October 1, 2020, EL headcount shows an increase of 800 ELs, representing 9.2 percent of the projected student population. Increased need for ESL teachers is due to increasing numbers of EL students, increased overall percentage of EL students of school populations, and new schools opening every year. In order to ensure a 1:70 average ratio, the number of MOE must increase from 2,038 to 2,188.

The North Carolina Department of Public Instruction (NCDPI) allocates funding as follows: salary of instructional assistant + EL count (an average of the current headcount and the previous two years, with the current year factored in twice) + EL concentration (percent Average Daily Membership (ADM) in current year). Local Education Agency (LEA) funding for 2020-21 included a base of an instructional assistant salary (\$36,778); with a remainder of LEA allotment based on 50 percent of the number of funded EL students (\$444.54) and 50 percent of an LEA's concentration of EL students (\$3,877.31). Funding factors change every year based on the total funds available and the total statewide county of EL students.

Based on the projected state increase at 7.5 percent in funding for 2021-22, an additional 150 MOE will be added. This will maintain the teacher to student ratio of 1:70.

State Funding	MOE
LEP Projected 2021-22 Budget (1:70)	2,188.00
Less LEP 2020-21 Budget (1:78)	<u>(2,038.00)</u>
2021-22 Projected Increase	<u>150.00</u>

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State	Local	Total
LEP Teacher - State MOE	150.00	\$ 773,873	\$ 126,584	\$ 900,457
Contracted Services		80,028		80,028
Total	150.00	\$ 853,901	\$ 126,584	\$ 980,485

Student Growth

Special Education Services - Director

Area Special Education

Description

This position is created to separate the duties of the current director of Special Education Services policy into two positions. One director to address policy for Special Education Services with the ongoing need for internal policy and practice development, support for the 20 state indicators, and response to federal requirements.

The second position (which currently exists) will exclusively support disputes in the form of state complaints, Office for Civil Rights (OCR) investigations, and preparation for Due Process Petitions. The current senior director will maintain duties related to resolution and mediation timelines associated with Due Process Petitions, as well as supporting all activities related to court appearances for Due Process Petitions and associated insurance requirements.

Federal funds are requested to support 12 director Months of Employment (MOE).

Strategic Objectives Human Capital & Balanced Assessment System

Budget Adjustments

Description	MOE	Federal
Director	12.00	\$ 141,715
Total	12.00	\$ 141,715

Student Growth

Preschool Teachers and Instructional Assistants

Area	Student Services
Description	<p>Although the pandemic has impacted our pre-k numbers, we are experiencing significant growth in the Apex/Fuquay area. An additional blended classroom is being requested for that area to be located at South Lakes Elementary. This would provide 15 additional seats for students and provide the least restrictive setting for students with disabilities.</p> <p>Due to licensure issues and behavioral needs, additional instructional assistants are also needed.</p>
Proposed Funding	<p>Blended Classroom Teacher - 10 Months of Employment (MOE) Blended Instructional Assistants - 13.95 MOE NC Pre-K Instructional Assistants - 18.6 MOE</p> <p>Total Teacher - 10 MOE Total Instructional Assistants - 32.55 MOE</p>
Strategic Objectives	Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Teachers	10.00	\$ 60,208
Instructional Assistants	32.55	103,607
Total	42.55	\$ 163,815

Student Growth

School Counselors

Area

Student Services

Description

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

Funding Formula

State Formula: One position per 210.56 in average daily membership. State Months of Employment (MOE) in Program 007 (Instructional Support Personnel - Certified) provides funding for salaries for certified instructional support personnel to implement locally designed initiatives that provide services to students who are at risk of school failure as well as the student's families.

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

WCPSS Formula: For 2020-21, schools received allotments based on the below ratios. The current formula will be applied to 2021-22.

Elementary Schools (current ratio 1:424):

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

Select schools receive an additional 5 MOE or 10 MOE from expansion funding based on priority factors.

Middle Schools (current ratio 1:351):

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

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

High Schools (current ratio 1:378):

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

Student Growth

School Counselors

Proposed Funding

Elementary Schools

The 2020-21 base for elementary K-5 counselors is 1,806 Months of Employment (MOE). The projected 2021-22 student enrollment for elementary grades K-5 is $(70,800/424 = 166.9$ positions) = $166.9 * 11$ (average number of MOE) = $1,836 - 1,806 =$ **30 growth MOE**

Middle Schools

The 2020-21 base for middle school 6-8 counselors is 1,190 MOE. The projected 2021-22 student enrollment for middle school grades 6-8 is $(37,524/351 = 106.91$ positions) = $106.91 * 11$ (average number of MOE) = $1,176 - 1,190 =$ **(14) growth MOE**

High Schools

The 2020-21 base for high school 9-12 counselors is 1,520 MOE. The projected 2021-22 student enrollment for high school grades 9-12 is $(52,267/378 = 138.27$ positions) = $138.27 * 11$ (average number of MOE) = $1,521 - 1,520 =$ **1 growth MOE**

Total needed to maintain current formula = 17 growth MOE

Please note that use of the current funding formula and the growth request for 2021-22 is still inadequate to meet the state formula and the recommended ratio of 1:250.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
School Counselors	17.00	\$ 128,159
Total	17.00	\$ 128,159

Student Growth

Compensation Services - Benefits Team Leader and Payroll Specialist

Area	Administrative Services
Description	Over the past six years, the school system's growth has impacted the available resources within the Compensation Services area. Since 2013-14, the system has increased the employee base by ~13 percent. As a strategic alternative to hiring additional Full-Time Equivalent (FTE) that would normally absorb the additional workload, teams have worked smarter and implemented numerous automations and edits that have reduced some of the required manual workload.
Proposed Funding	<p>Unfortunately, growth has out-paced automation options and has resulted in the constant usage of contract services. Two additional FTEs are needed for the following critical areas.</p> <ul style="list-style-type: none"> • Benefits Processing : one FTE 12 Months of Employment (MOE) – Benefits Team Lead: (Pay Grade 26 = \$38,570). Current team consists of six FTE: one senior administrator, two coordinators, one team lead, and two technicians. • Payroll Processing: one FTE 12 MOE – Coordinator: (Pay Grade 30 = \$43,359) Current team consists of 10 FTE: one senior administrator, one coordinator, two team leads, and six technicians <p>The benefits team lead would absorb the backlog and new workload relating to the following functions:</p> <p>The new State Health Plan premium rates for the 70/30 plan created a new workload effective January 2018 that increased both the complexity and work required to reconcile the invoiced amount against internal data. (Over 7,000 employees elect this plan annually, which is an estimated workload increase of 45 percent.)</p> <p>The backlog of addressing employee changes in a timely fashion has increased due to the increased employee base. (Approximately 78 percent, 16,000 employees which represents a 12 percent growth rate since 2013-14 of work demand, elect health plans; 52 percent, 11,000 with a 21 percent growth rate, elect the vision plan; 72 percent, 15,000 with a 3 percent growth rate, elect the dental plan; and 81 percent, 17,000 with a 28 percent growth rate, elect colonial products.)</p> <p>The payroll specialist would absorb the backlog relating to the following payroll functions as well as continue to develop, test, and implement additional automations in the system.</p> <p>Increased payroll transactions that require validations from inputted data associated with the additional budget managers at school locations (on average an annual 25,000 correspondences are processed by four FTE).</p> <p>Increased workload of processing employee specific inputted data (on average an annual ~35,000 payroll changes are processed by six FTE).</p>
Strategic Objective	Human Capital

Budget Adjustments

Description	MOE	Local
Specialists Benefits/Payroll	24.00	\$ 119,260
Computers (one-time cost)		2,000
Total	24.00	\$ 121,260

Student Growth

Senior Administrator - Desktop Services

Area

Technology

Description

This request is for 12 Months of Employment (MOE) to hire one additional senior administrator to share the supervision and management of the Instructional Support Technicians (ISTs). Currently, there are 24 IST positions, and there are scheduled to be 13-14 additional ones added each year through a five-year phase-in funding request. In 2019-20 and 2020-21, seven ISTs were allotted each year instead of 13 and 14 respectively. This changes the total provided after five years to 54 instead of 61.

The requested funding will support the hiring of a full-time senior administrator for desktop services and provide startup funds for the establishment of that position. Currently, there is only one supervisor for this team of 19 (which will grow to 54) who works tirelessly to serve the 195 schools. In collaboration with the existing senior administrator for desktop services, this position will be responsible for the supervision of the team (evaluations, time sheets, travel reimbursements, leave, etc.), as well as project management planning and implementation (upgrades and deployments), monitoring of HelpDesk tickets, recruitment and hiring of ISTs, acting as a liaison between the Technology Services Department and end user communities by answering questions and relaying district standards and procedures.

With the influx of over 170,000 new devices to students this year, and the forthcoming additional (extremely needed) IST staff, there is a critical need for this additional senior administrator. The more devices being used in our district, the greater the need for support and alignment.

Strategic Objectives

Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 104,364
Travel		3,000
Computers (one-time cost)		1,000
Total	12.00	\$ 108,364

Program Continuity

Employer Matching Dental Rate Increase

Area

Systemwide

Description

The Wake County Public School System needs to increase the employer matching dental rate each year for four years to cover the cost of the program. The annual rate increased from \$289.68 in 2019-20 to \$312 in 2020-21. The annual rate will increase to \$324 in 2021-22 and to \$348 by 2023-24 for a total cost of \$866,057 over four years.

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

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

Strategic Objectives

Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Dental Increase		\$ 178,201
Total	-	\$ 178,201

Program Continuity

Cognia Accreditation and Membership Fees Increase

Area

Academics

Description

High schools are annually provided a recurring \$750 in their base allotment to pay the Cognia accreditation membership fee. The fee increased to \$1,200 per year per school for 2020-21.

This request is for \$1,500 in membership fees for SCORE Academy and North Wake College and Career Academy (NWCCA) that were not funded in 2020-21, as well as increases the allotment for all other high schools by \$15,300 (34 high schools at \$450) to support an increased cost per year from Cognia.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Membership Dues and Fees		\$ 15,300
Score Academy and NWCCA		1,500
Total	-	\$ 16,800

Program Continuity

Textbooks State Funds

Area **Academics**

Description The Wake County Public School System receives \$32.26 per average daily membership in grades K-12 from the state for the 2020-21 school year.

Textbooks State Carryover Funds	
2020-21 actual carryover funds	\$ 4,285,139
2021-22 estimated carryover funds	<u>2,761,880</u>
Decrease in Carryover Funds	<u><u>\$ (1,523,259)</u></u>

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State
Textbook Funds		\$ (1,523,259)
Total	-	<u><u>\$ (1,523,259)</u></u>

Program Continuity

Special Education Services - Teacher

Area Special Education

Description Special Education Services is adding 10 Months of Employment (MOE) to take two (5 MOE) preschool positions currently funded in the Medicaid Direct Services Reimbursement Program.

Contracts are reduced to support the 10 MOE funding needed for this position.

The two (5 MOE) positions support Blended Classroom Pre-K Learning. Based on Federal and State Indicator 6, the number of preschool students with disabilities served in the Regular Early Childhood Program (RECP) setting in the Wake County Public School System has not met the new state target at 37.6 percent. Currently, 33 percent of the preschool students with disabilities are served in RECP. Blended classrooms provide the least restrictive setting for the growth in students with disabilities.

Strategic Objectives Human Capital & Balanced Assessment System

Budget Adjustments

Description	MOE	Federal
Preschool Teacher Positions	10.00	\$ 60,206
Contracted Services		(60,206)
Total	10.00	\$ -

Program Continuity

Social Emotional Foundations for Early Learning Coach

Area

Student Services

Description

Research identifies the importance of students having strong social emotional skills and strategies to be successful in school and life. When students have the tools to self-regulate and problem solve, challenging behaviors and suspensions are reduced; therefore, increasing the quantity and quality of instructional time for student learning. Teachers need professional development and support to implement social emotional strategies and utilize evidence-based practices for classroom management. Coaching support enables teachers to reflect and implement strategies, receive feedback, and then refine their use of these powerful strategies.

Data from the Social Emotional Foundation for Early Learning (SEFEL) project support this work. Before coaching, teachers implement less than 50 percent of the social emotional strategies. Over the last seven years, all teachers who received coaching on SEFEL strategies have shown growth on best practice implementation.

Students of teachers who have been trained in SEFEL and have reached fidelity made statistically significant greater average gains on fall to spring Teaching Strategies Gold (TSG) assessments than students of teachers who are not SEFEL trained, despite having the same average pre-assessment scores. This was true when students were disaggregated by gender or race, although differences by gender and race within teacher groups were not statistically significant. Thus, gender and race have no effect on students' average gains whereas teachers' level of training does. In addition, the gains of students with and without IEPs are statistically significantly higher when students are taught by SEFEL-trained teachers than when not.

Proposed Funding

Three coaches are required to sustain this project. One coach is funded by the John Rex Endowment that ends June 30, 2021. The proposal is for one, twelve-month SEFEL coach position.

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	Local
SEFEL Coach (NC Pre-K funding)	12.00	\$ 70,920
Total	12.00	\$ 70,920

Program Continuity

School Technology Fund

Area	Technology	
Description	State Allotment 2020-21	
	Fines and Forfeitures, Interest	\$ 107,486
	Carryover fund 2019-20	3,407,783
	2020-21 Budget	\$ 3,515,269
	State Allotment 2021-22	
	Fines and Forfeitures, Interest	\$ 107,486
	Carryover fund 2020-21	1,611,877
	Estimated 2021-22 Budget	\$ 1,719,363
	Decrease for 2021-22	\$ (1,795,906)

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	State
	Telecommunications		\$ (1,103,000)
	Contracted Services		328,000
	Computer Software and Supplies		(1,020,906)
	Total	-	\$ (1,795,906)

Program Continuity

Senior Administrator - Student Devices

Area

Technology

Description

The Wake County Public School System Technology Resource Management Department is requesting a new senior administrator for student devices position. This position will be located in the 1700 wing of Crossroads II. The need for this position is to provide oversight on planning, development, and implementation of all processes related to student technology devices, including distribution of new devices, returns from withdrawn students, refurbishment of returned devices, and repairs by vendors. Analyzes and makes independent recommendations on models and specifications. Evaluates new technologies and determines technical compliance with systems to determine viability of use.

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 104,364
Total	12.00	\$ 104,364

Program Continuity

Technology Inventory Warehouse Manager

Area Technology

Description The Wake County Public School System Technology Resource Management Department is requesting a new technology inventory warehouse manager position. This position will be located at our Reliance Warehouse. The need for this position is to provide support for Technology Services with the management and control of student and staff devices, managing receipt, delivery, and deployment to and from school and business locations.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Technology Inventory Warehouse Manager	12.00	\$ 96,049
Total	12.00	\$ 96,049

Increasing Property Costs

Property, Liability, and Accident Insurance

Area Administrative Services

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

There will be new and renovated schools coming online. The student population in 2021-22 is estimated to be 160,591.

General liability, automobile liability, property insurance premiums, and self-insured retention will increase over the 2020-21 year pushed by increased liability exposures, additional property, and inflation. Premium increases in property and liability lines will require an increase of budget.

Property and all lines of liability insurance budget increases are due to additional property, increased values, inflation, market property and liability rates, medical cost, and additional employees. A narrow market will cause workers' compensation premiums to continue an upward trend.

There is not an expected increase of premium for Scholastic Accident Insurance (SAI).

There is a separate funding request for property insurance in the New Schools and School Changes category.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Property Insurance		\$ 360,000
General Liability		150,000
Automobile Liability		20,000
Total	-	\$ 530,000

Deferred Operational Needs

Certified Personnel Supplement Increase

Area Systemwide

Description The locally funded salary supplement for certified staff changed from a percentage of the base salary to a flat dollar amount in 2018-19. The fixed dollar amount increased 0.5 percent from 2017-18 to 2018-19 and 1 percent from 2018-19 to 2019-20. The proposal for 2021-22 is to increase the fixed dollar supplement by 1 percent.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Salary Supplement Increase		\$ 1,430,474
Total	-	\$ 1,430,474

Deferred Operational Needs

Non-Certified Personnel Salary Increase Phase-In

Area

Systemwide

Description

The proposed increase for non-certified personnel is a five-year phase-in to adjust based on market competitive salaries. The total cost for the full five years is \$35 million. The phase-in included an increase of \$7.7 million in 2019-20, which provided a 3 percent salary increase for non-certified personnel and raised the bus driver salary schedule to a \$15 per hour minimum. The \$15 minimum bus driver salary adjustment began January 1, 2020 and the 2019-20 budget included \$1.568 million to cover costs for January through June. For 2020-21, the budget increased another \$1.568 million to cover costs for July through December.

This proposal is to add \$6.4 million to the budget for the next four years. These adjustments will be in addition to any salary increases approved by the legislature each year.

Multi-Year Phase-In Costs	
	Local
Actual	
2019-20	\$7,700,000
2020-21	\$1,568,000
Proposed	
2021-22	\$6,433,000
2022-23	\$6,433,000
2023-24	\$6,433,000
2024-25	\$6,433,000
Total	\$35,000,000

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Salary Increase		\$ 6,433,000
Total	-	\$ 6,433,000

Deferred Operational Needs

Formula Alignment - Maintenance and Operations

Area Maintenance and Operations

Description The Current Replacement Value (CRV) for Wake County Public School System (WCPSS) facilities in 2020-21 is \$4,200,000,000. Industry standard for Maintenance and Operations (M&O) budgeting averages 3 percent annually of the CRV of facilities which would put the recommended industry standard for M&O at \$126,000,000. M&O was funded in 2020-21 with an operating budget of \$96,477,516. This amount includes maintenance, utilities, and operating capital. Based on the current funding and industry standards, M&O is currently funded at 77 percent of the industry standard. For the 2021-22 year, the projected CRV for WCPSS facilities will be \$4,184,757,348. Based on the 3 percent budgeting average of the CRV, the industry standard for M&O would be \$125,542,720. The projected budget for M&O will be the 2020-21 budget of \$96,477,516 plus the growth funding for 2021-22 of \$1,926,128 which equals \$98,403,644. The adjustment needed to reach industry standards is \$27,139,076.

Calculations

2021-22 CRV for M&O: \$4,184,757,348
 Industry Standard for M&O Budgeting: \$4,184,757,348 * 3% of CRV = \$125,542,720

2020-21 M&O Budget: \$96,477,516
 2021-22 New Schools and School Changes Funding Request: \$1,926,128

2021-22 M&O Budget (2020-21 budget + 2021-22 growth):
 \$96,477,516 + \$1,926,128 = \$98,403,644

Industry standard minus 2021-22 M&O budget (\$125,542,720 - \$98,403,644) = \$27,139,076

Adjustment needed to reach Industry Standards: \$27,139,076

Proposed Funding M&O is requesting \$6.8 million for the next four years to bring M&O to industry standards. Due to the COVID-19 pandemic, WCPSS intends to use federal stabilization funds in 2021-22 and possibly 2022-23 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Phase-In Costs			
	Local	Federal	Total
Actual			
2019-20	\$ 2,500,000		\$ 2,500,000
2020-21	\$ 1,000,000		\$ 1,000,000
Proposed			
2021-22		\$ 6,784,769	\$ 6,784,769
2022-23	\$ 6,784,769		\$ 6,784,769
2023-24	\$ 6,784,769		\$ 6,784,769
2024-25	\$ 6,784,769		\$ 6,784,769
Total	\$ 23,854,307	\$ 6,784,769	\$ 30,639,076

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	Federal
	M&O Budget		\$ 6,784,769
	Total	-	\$ 6,784,769

Deferred Operational Needs

Instructional Support Technicians

Area Technology

Description

Over the past five years, the Wake County Public School System (WCPSS) added approximately 52,000 laptops through Capital Improvement Plan (CIP) 2013. During that time, no additional technology support staff was added. Over the next seven years, an additional \$22 million to \$25 million will be spent annually on devices and classroom technology. With COVID-19, an additional 135,000 Chromebooks and 6,000 iPads were purchased.

According to the North Carolina Digital Learning Media Inventory, the state average ratio of technician to devices is 1:1,956. The WCPSS ratio in 2018-19 was 1:7,714. There were 162,000 devices (Windows, iPads, Chromebooks) and 21 Instructional Support Technicians (ISTs) on staff. If we were to move to the state average, we would need 61 additional ISTs (without adding additional devices).

Proposed Funding

The requested funding over six years will support the hiring of full-time ISTs and provide startup funds for the establishment of the positions. In 2019-20 and 2020-21, seven ISTs were allotted each year instead of 13 and 14 respectively. This changes the total provided after six years to 54 instead of 61.

Due to the COVID-19 pandemic, WCPSS intends to use federal stabilization funds in 2021-22 and possibly 2022-23 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Phase-In Costs						
	Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost
Actual						
2019-20	84.00	\$ 603,127			84.00	\$ 603,127
2020-21	84.00	\$ 614,884			84.00	\$ 614,884
Proposed						
2021-22			120.00	\$ 869,778	120.00	\$ 869,778
2022-23	120.00	\$ 869,778			120.00	\$ 869,778
2023-24	120.00	\$ 869,778			120.00	\$ 869,778
2024-25	120.00	\$ 869,778			120.00	\$ 869,778
Total	528.00	\$ 3,827,345	120.00	\$ 869,778	648.00	\$ 4,697,123

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
ISTs	120.00	\$ 855,128
Laptops (one-time cost)		10,000
Travel		11,650
Remove prior year one-time cost		(7,000)
Total	120.00	\$ 869,778

Removal of Prior Year One-Time Costs

One-Time Costs in 2020-21

Area Systemwide

Description The following one-time costs in 2020-21 are being removed:

Schools

- Positions paid by individual school accounts: During 2020-21, several schools created positions using individual school accounts. These Months of Employment (MOE) are established for one year at a time. Schools may request months for 2021-22, but this typically will not occur until the fiscal year begins pending available funding at each school and the needs for the school year.
- Positions paid by before and after school care carryover funds: Schools have the option of paying for positions using before and after school care carryover funds as a one-time expenditure. Position costs paid by carryover funds in 2020-21 are being removed.
- Tuition Program Carryover Funds: This adjustment reflects a reduction in carryover funds in tuition programs due to a decrease in revenue.
- Summer Camp Carryover: Weatherstone Elementary used summer camp carryover to fund 3 instructional facilitator MOE.

Systemwide

- Carryforward Purchase Orders: At the end of each fiscal year, the finance officer may approve specific purchase order requests to carry forward from one year to the next. This is typically for projects that begin in one fiscal year with completion in the following fiscal year or will cross over several fiscal years. The outstanding encumbrances as of June 30 are reported as restricted fund balance since the system will fulfill the commitments through the subsequent year's budget appropriation. This is the removal of carryforward purchase orders from 2019-20 to 2020-21.
- Other one-time costs include bonuses for staff, over/under savings, child nutrition positions, class size reserve, insurance premiums and deductibles, substitute teachers, Families and Schools Together (FAST) program, and Division of Child Development and Early Education (DCDEE) child care staff bonus payments.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	State	Local	Total
COVID-19 Costs				
FAST Program		\$	\$ (3,819,396)	\$ (3,819,396)
Substitute Teacher Per School			(3,000,000)	(3,000,000)
DCDEE COVID-19 Child Care		(100,351)	(18,277)	(118,628)
	-	\$ (100,351)	\$ (6,837,673)	\$ (6,938,024)
Schools - Tuition Programs Reduction in Carryover Funds				
Before and After School Care	(13.00)	\$	\$ (683,364)	\$ (683,364)
Pre-School			(40,700)	(40,700)
Summer Camp	(3.00)		(20,018)	(20,018)
	(16.00)	\$	- \$ (744,082)	\$ (744,082)

Removal of Prior Year One-Time Costs

One-Time Costs in 2020-21

Budget Adjustments	Description	MOE	State	Local	Total
	Schools - Positions Paid by Individual School Accounts				
	Teachers	(57.50)	\$	\$ (211,782)	\$ (211,782)
	Instructional Facilitator	(0.40)		(1,823)	(1,823)
	Instructional Assistants	(50.50)		(122,316)	(122,316)
	Tutor Pay			(91,890)	(91,890)
	Clerical Assistant	(5.00)		(12,425)	(12,425)
	Substitute - Regular Absence			(112)	(112)
	Substitute - Staff Development			(3,245)	(3,245)
	Custodian	(2.60)		(5,395)	(5,395)
	Supplement			(36,493)	(36,493)
	Annual Leave Payoff			(9,460)	(9,460)
	Employer Matching Benefits			(135,396)	(135,396)
		(116.00)	\$ -	\$ (630,337)	\$ (630,337)
	Systemwide				
	\$500 Bonus to All Staff		\$	\$ (10,625,538)	\$ (10,625,538)
	Over/Under Savings			(6,644,953)	(6,644,953)
	Bonus to Teachers and Instructional Support		(4,560,377)		(4,560,377)
	Carryforward Purchase Orders			(4,115,025)	(4,115,025)
	Child Nutrition Positions	(577.50)		(3,536,300)	(3,536,300)
	Class Size Reserve - Teachers			(2,500,000)	(2,500,000)
	Energy Service Company (ESCO) Project			(1,170,115)	(1,170,115)
	Insurance Premiums/Deductibles			(1,090,000)	(1,090,000)
	Athletic Official and Booking Fees			(835,000)	(835,000)
	FAST Program - YMCA Contract			(480,000)	(480,000)
	Workers' Compensation Claims			(450,000)	(450,000)
	Filters			(350,000)	(350,000)
	Textbook and Digital Content			(245,000)	(245,000)
	Special Education Settlement			(143,500)	(143,500)
	Prior Year Invoices			(90,510)	(90,510)
	Driver Education Fleet Vehicles			(71,808)	(71,808)
	Unicorn Staffing			(27,398)	(27,398)
	Signage			(26,621)	(26,621)
	Band Uniforms Middle Creek HS			(19,814)	(19,814)
	Salary Audit			(11,641)	(11,641)
		(577.50)	\$ (4,560,377)	\$ (32,433,223)	\$ (36,993,600)
	Total	(709.50)	\$ (4,660,728)	\$ (40,645,315)	\$ (45,306,043)

New or Expanding Program

Instructional Assistants Months of Employment

Area

Schools

Description

State policies allow the Local Education Agency (LEA) to determine the length of employment and the pay level for instructional assistants in accordance with the North Carolina Public School Personnel State Salary Schedule.

The Wake County Public School System (WCPSS) currently employs instructional assistants for a 9.3 Months of Employment (MOE) length. Instructional assistants work on days students attend school.

A proposed change to move instructional assistants to 10 MOE would require local funding of an additional 1,453 MOE. In addition to student days, instructional assistants would work on teacher workdays and be available for professional development.

Strategic Objectives

Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Local
Instructional Assistants	1,453.00	\$ 4,380,009
Total	1,453.00	\$ 4,380,009

New or Expanding Program

Assistant Principal - Formula Change for Elementary Schools

Area

Schools

Description

Assistant Principals (APs) support the school building level administration. APs assist with the day-to-day supervision and execution of tasks needed to keep an elementary school running smoothly; and develop academic programs, hire and train faculty, and attend to executive chores such as budgeting and record-keeping.

This request is for the second year of a two-year plan to increase the AP allotment to elementary schools by adjusting the student range down from 1,100 to 850. Year one was initiated in 2019-20 adding a 11-month AP at seven elementary schools with a student population over 900 (77 Months of Employment (MOE)). Year two was deferred in 2020-21.

Funding Formula

Traditional and Single Track	
Number of Students	MOE
0 to 899	11
900 +	22

Multi Track Year Round	
Number of Students	MOE
0 to 899	12
900 +	23

Proposed Funding

The 2021-22 request proposes to reduce the student range from 900 to 850 to provide an additional 11-month AP for seven elementary schools (11 x 7 = 77 MOE).

Proposed 2021-22 allotment formula for elementary AP MOE:

Traditional and Single Track	
Number of Students	MOE
0 to 849	11
850 +	22

Multi Track Year Round	
Number of Students	MOE
0 to 849	12
850 +	23

Multi-Year Phase-In Costs		
	Local	
	MOE	Cost
Actual		
2019-20	88.00	\$ 867,641
Proposed		
2021-22	77.00	\$ 744,178
Total	165.00	\$ 1,611,819

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Assistant Principals	77.00	\$ 744,178
Total	77.00	\$ 744,178

New or Expanding Program

Assistant Principal - Formula Change for High Schools

Area **Schools**

Description High school Assistant Principals (APs) support the principal in a myriad of duties; including, day-to-day operations and duties, instructional and personnel operations of department-facilities-transportation; supervision of students during arrival, lunch, dismissal and evening events; observations; parent-student meetings (IEP, 504, ESL); responding to discipline issues; and recruiting and retaining teachers. These major duties are essential to a high school.

Funding Formula Current standard allotment for high school AP Months of Employment (MOE) is as follows:

Number of Students	MOE
0 to 2,399	46
2,400 +	57

New high schools, as grades are added when the school opens, will earn AP MOE by grade until they have students in all four grade levels (12 MOE + 12 MOE + 11 MOE + 11 MOE) to earn a minimum of 46 MOE.

Proposed Funding Proposed 2021-2022 standard allotment for high school AP MOE (two-year phase-in).

Year 1 (\$1,655,378)	
Number of Students	MOE
0 to 1,499	47
1,500 to 2,499	58
2,500 +	69

Year 2 (\$951,615)	
Number of Students	MOE
0 to 1,499	47
1,500 to 1,999	58
2,000 to 2,499	69
2,500 to 2,999	80
11 MOE for each additional 500 students	

New high schools, as grades are added when the school opens, will earn AP MOE by grade until they have students in all four grade levels (12 MOE + 12 MOE + 12 MOE + 11 MOE) to earn a minimum of 47 MOE. If a new school enrollment exceeds the new high school formula, then the high school formula will apply.

Multi-Year Phase-In Costs		
	Local	
	MOE	Cost
Proposed		
2021-22	233.00	\$ 1,655,378
2022-23	134.00	\$ 951,615
Total	367.00	\$ 2,606,993

Strategic Objective Learning & Teaching

Budget Adjustments	Description	MOE	Local
	Assistant Principals	233.00	\$ 1,655,378
	Total	233.00	\$ 1,655,378

New or Expanding Program

High School Bookkeeper and Data Manager Grade Change

Area Schools

Description Currently, all high school bookkeepers and data managers are funded at grade 22. This is the same grade that is identified for middle school bookkeepers and data managers; however, the scope and responsibilities for these positions at the high school level is much more encompassing and significant. It is difficult to maintain qualified personnel in those roles when they can receive the same pay in a middle school with much less role and responsibility attached. Further, there are county-level positions that require the identical skills that are being funded at a grade 23. A request has been made on behalf of high schools that bookkeeper and data managers working in high schools be changed from a grade 22 to a grade 23. This will require an allotment change and an increase in funding to change these positions from a grade 22 to a grade 23. Figures below are based on an estimate.

Proposed Funding HS Bookkeepers – Move from Grade 22 to Grade 23
 HS Data Managers – Move from Grade 22 +2 Steps to Grade 23 +2 Steps

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Data Manager Grade Change		\$ 92,511
Bookkeeper Grade Change		89,529
Total	-	\$ 182,040

New or Expanding Program

Receptionist Positions at Schools

Area

Schools

Description

Currently, all elementary schools and most traditional high schools are allotted clerical Months of Employment (MOE) but do not receive receptionist MOE (excludes schools that receive a set clerical allotment based on their school program/type). School-based receptionists consistently serve the school communities in the following capacities: initial customer service to all visitors and telephone inquiries, COVID-19 related roles and responsibilities, primary communication point and security screening point for the entirety of the school. Secondary roles for these individuals include: distributing medication and completing medical documentation, helping sick children (including those who have vomited and/or had toileting accidents), assisting injured children, helping students with diabetes, and helping children who have previously been sick. In schools with high Spanish-speaking populations, it is beneficial for receptionists to be bilingual and to frequently assist with translations between families and school staff.

To effectively meet customer service demands in schools, most, if not all, elementary and high schools use one allotted clerical assistant position to perform the duties of a receptionist. These clerical assistant MOE are grade 18. In addition, receptionist positions at Central Services are grade 19 and do not include the secondary responsibilities of directly serving students as listed above. Similarly, most North Carolina government employees make a minimum of \$15 per hour, which is a minimum of 27 percent higher wage than a clerical assistant receives at a school.

Proposed Funding

This request is to change the allotment formula for elementary and traditional high schools from one (10 MOE traditional schools/12 MOE year-round schools) clerical assistant position (grade 18) to one receptionist position (grade 19). This will be phased in over two years:

2021-22 - All Elementary Schools (900 MOE traditional/324 MOE year-round schools)

2022-23 - High Schools (358 MOE - excludes schools that receive a set clerical allotment based on their school program/type)

Figures below are based on the estimate.

Multi-Year Phase-In Costs	
	Local
Proposed	
2021-22	\$ 193,325
2022-23	\$ 53,787
Total	\$ 247,112

Strategic Objective

Human Capital

Budget Adjustments

Description	MOE	Local
Receptionist - Elementary Schools		\$ 193,325
Total	-	\$ 193,325

New or Expanding Program

College and Career Readiness Coordinator - North Wake Early College

Area Chief of Schools

Description North Wake College and Career Academy will be at full student capacity in the 2021-22 school year.

With the unique college programming, business networking, and reaching full capacity, a college and career readiness coordinator position is critical for student support as well as engagement with the school community, outreach and targeted marketing and recruitment of first-generation college-goers.

Another important factor is that transportation for North Wake is extremely challenging with only satellite busing and five buses. The school can only recruit from half the district due to these transportation constraints.

This request is aligned with the standard allocations provided to other early colleges.

Strategic Objectives Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
CCR Coordinator	10.00	\$ 60,031
Total	10.00	\$ 60,031

New or Expanding Program

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

Area

Chief of Schools

Description

Dillard Drive Elementary School, Dillard Drive Middle School, and East Cary Middle School were approved by the board to become new magnet schools for 2020-21. Smith Magnet Elementary School, adding a language immersion program to the current IB programs, was also approved due to its locale in an Opportunity Zone (a priority for the grant application). These schools were included in the US Department of Education Magnet Schools Assistance Program 2020 grant application. Due to COVID-19, grant status has been delayed until at least January - March 2021.

In order to continue the phase-in of program implementation, additional Months of Employment (MOE) for World Language teachers are requested to support the fidelity of language immersion, as well as funds to implement the theme with fidelity including the Participate fee for two schools, facilities upgrades such as signage, and marketing support of targeted recruitment.

Strategic Objectives

Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Teachers	40.00	\$ 240,121
Contractual (Participate fee, facilities upgrades, marketing)		165,200
Instructional Supplies & Materials		120,000
Workshop Expenses		14,000
Total	40.00	\$ 539,321

New or Expanding Program

Oberlin Magnet Middle School

Area**Chief of Schools****Description**

Oberlin Magnet Middle School currently has 10 Months of Employment (MOE) for Chinese and 20 MOE for World Language. With only 10 MOE to support Chinese, Oberlin is unable to offer 6th - 8th grade immersion for Chinese as an elective.

We are requesting an additional 10 MOE for Chinese in order to provide more students access to the Chinese language program. This request is aligned with the standard allocations provided to other magnet schools in support of the language immersion programs.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Teacher	10.00	\$ 60,031
Total	10.00	\$ 60,031

New or Expanding Program

Athletics Senior Administrator

Area

Academics

Description

The Wake County Public School System (WCPSS) is the 15th largest school district in the nation. Currently, the director of Athletics is the sole central services individual responsible for the day-to-day operations and long-term planning for the athletic program which is comprised of over 22,000 student-athletes on over 900 interscholastic athletic teams at 60 different secondary schools. Central Services in comparable districts have multiple employees supporting the work that is done by one individual in WCPSS.

To provide the best possible support for the athletic staff at our schools in providing a safe and nurturing environment for the student-athletes in WCPSS, there is a need for expansion of the Central Services Athletic Department. This request is for a staff member to support the specialized work in the Athletics Department with a primary focus on the health and safety of student-athletes and the operations of middle school athletics.

This position would:

- Provide leadership for WCPSS athletic trainers, first responders, and sports medicine teachers.
- Communicate relevant rules and regulations governing interscholastic athletic health and safety and ensure compliance.
- Maintain effective communication with WCPSS athletic trainers, first responders, sports medicine teachers, coaches, and school administrators to sustain safe and successful athletic programs.
- Plan, implement, evaluate, and revise the comprehensive athletic health care and injury treatment and tracking program.
- Provide general support to the director of Athletics in the daily operations of the department with an emphasis on middle school programs.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Senior Administrator	12.00	\$ 104,364
Total	12.00	\$ 104,364

New or Expanding Program

School Support for Social Emotional Learning

Area

Student Services

Description

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

This request is to obtain funding for 1,017 Months of Employment (MOE) for full-time instructional support positions based on need as demonstrated by an approved acuity model. The long-term goal of reducing the ratios closer to recommended national averages for instructional support positions will require 4,731 MOE or \$36.9 million. This is the third year of a six-year request for funding for social emotional learning.

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

Demonstrated Need: ACE indicators are physical, sexual, and emotional abuse, physical and emotional neglect, intimate partner violence, mother treated violently, substance misuse within household, household mental illness, parental separation/divorce, and incarcerated household member. Other barriers are homelessness, hunger, chronic absenteeism, substance abuse, and mental health challenges. While the school system cannot change the environment of students, we can teach trauma-informed, resiliency and restorative practice skills, and we can identify needs in order to connect students and families to community resources to assist in addressing the barriers that prevent positive outcomes for students. 2019-20 Data from CaSS Department Annual Reports gives us an indication of the trauma that some of our students experience.

Child Protective Services (CPS) Referrals	874
Homelessness	2,431
Foster Care Placement	502
Self-Injury	427
Suicide Screenings/Suicides	2,702/2
Threat Assessments	460
Behavior Incidents	80,337
Short-Term Suspensions	6,818
Long-Term Suspensions	3
ACE Referrals	499
Mental Health Referrals (Alliance)	622
Chronic Health Conditions	17,732
Medication (doses given)	37,943
Invasive Procedures	212

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

New or Expanding Program

School Support for Social Emotional Learning

Description

There is currently a director and two senior administrators supporting over 450 counselors, 192 schools, and multiple training initiatives including bullying prevention, dropout prevention, American School Counselor Association (ASCA) National Model, and social emotional learning. The department also supports regional and grade level counselor Professional Learning Teams (PLTs), Lose Control, Lose Your License legislation, and placement/supervision of school counseling interns (currently serving over 45 interns). An additional senior administrator would help with the daily workload and would allow for all counselors to have more direct support and leadership from district staff.

This is a six-year plan for expanding school support for social emotional learning. Due to the COVID-19 pandemic, WCPSS intends to use federal stabilization funds in 2021-22 and possibly 2022-23 for this funding request. WCPSS intends for these costs to return to the recurring operating budget when the one-time federal dollars expire.

Multi-Year Phase-In Costs								
	State		Local		Federal		Total	
	MOE	Cost	MOE	Cost	MOE	Cost	MOE	Cost
Actual								
2019-20	270	\$ 1.7 m	86	\$ 0.9 m			356	\$ 2.6 m
2020-21					310	\$ 2.3 m	310	\$ 2.3 m
Proposed								
2021-22					1,017	\$ 8.0 m	1,017	\$ 8.0 m
2022-23			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2023-24			1,016	\$ 8.0 m			1,016	\$ 8.0 m
2024-25			1,016	\$ 8.0 m			1,016	\$ 8.0 m
Total	270	\$ 1.7 m	3,134	\$ 24.9 m	1,327	\$10.3 m	4,731	\$ 36.9 m

Strategic Objectives Learning & Teaching and Human Capital

Budget Adjustments

Description	MOE	Federal
Counselors	252.50	\$ 1,903,528
Social Workers	305.50	2,299,809
Psychologists	237.00	1,989,935
Instructional Specialists	84.00	623,942
School Nurses	42.00	378,861
Lead Psychologist	24.00	200,301
Senior Administrators	24.00	198,599
Lead Social Workers	24.00	178,268
School Counseling Senior Administrator	12.00	99,478
Health Services Senior Administrator	12.00	99,478
Travel		20,000
Computers (one-time cost)		11,000
Supplies and Materials		5,000
Total	1,017.00	\$ 8,008,199

Changes to Grants, Donations, and Fees

Confucius Institute

Area

Schools

Description

Confucius Institute is a public educational organization under the Ministry of Education of the People's Republic of China, whose stated aim is to promote Chinese language and culture, support local Chinese teaching internationally, and facilitate cultural exchanges. Due to COVID, Enloe High School intends to carry over the funds into the 2021-22 school year.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Salaries		\$ 629
Employer Provided Benefits		51
Purchased Services		2,514
Supplies and Materials		447
Unbudgeted Funds		(4,404)
Total	-	\$ (763)

Changes to Grants, Donations, and Fees

James and Devon Brown Charitable Fund

Area Schools

Description This is a one-time grant awarded in March 2019 for Holly Ridge Middle to support STEM in the (Girls Excelling in Math and Science) GEMS Club. Funds are available until expended. Due to COVID, Holly Ridge Middle intends to carry over the funds into the 2021-22 school year.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Supplies and Materials		\$ (1,509)
Total	-	\$ (1,509)

Changes to Grants, Donations, and Fees

Burroughs Wellcome Fund - Student Science Enrichment Program Grants

Area

Chief of Schools

Description

The Burroughs Wellcome Fund grant is a three-year grant that supports summer and after school opportunities for middle school students who attend the Exploring STEM Careers camps facilitated by four Wake County Public School System high schools. New grant funds are to be given to the district January of each year to support the project. Those funds are built into the carryover for 2021-22.

Strategic Objectives

Learning & Teaching and Community Engagement

Budget Adjustments

Description	MOE	Local
Salaries		\$ 525
Employer Provided Benefits		164
Supplies and Materials		(19)
Total	-	\$ 670

Changes to Grants, Donations, and Fees

CIU Confucius Classroom

Area**Chief of Schools****Description**

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

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ (1,050)
Employer Provided Benefits		(356)
Purchased Services		(4,999)
Supplies and Materials		(387)
Total	-	\$ (6,792)

Changes to Grants, Donations, and Fees

MSAP Cornerstone 2017

Area

Chief of Schools

Description

The Magnet Schools Assistance Program (MSAP) grant for 2017-2022 supports magnet program implementation for Southeast Raleigh Magnet High, Lincoln Heights Magnet Elementary, Millbrook Magnet Elementary, and Bugg Magnet Elementary. These funds support all facets of instructional programming, as well as marketing materials, professional development, and program evaluation. The projected budget was developed based on current expenditure patterns and grant award information from this federal funding source.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (140,806)
Employer Provided Benefits		(37,361)
Purchased Services		(841,123)
Supplies and Materials		(609,019)
Unbudgeted Funds		(117,700)
Capital Outlay		(19,750)
Total	-	\$ (1,765,759)

Changes to Grants, Donations, and Fees

ESSER I - K-12 Emergency Relief Fund

Area Academic Advancement

Description The Elementary and Secondary School (K-12) Emergency Relief (ESSER) I fund, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, is intended to assist eligible public school units during the novel coronavirus pandemic. Carryover funds are focused on PPE replenishment for the district, custodial cleaning and supplies and supporting social emotional learning, compensatory student services, mandatory summer school for reading, and K-12 core subject areas.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (2,000,000)
Employer Provided Benefits		(592,400)
Purchased Services		(4,900,330)
Supplies and Materials		5,017,458
Unbudgeted Funds		(3,517,120)
Total	-	\$ (5,992,392)

Changes to Grants, Donations, and Fees

ESSER II - Supplemental - K-12 Emergency Relief Fund

Area Academic Advancement

Description

The Elementary and Secondary School (K-12) Emergency Relief (ESSER) II fund, authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, is intended to assist eligible public school units during the novel coronavirus pandemic. ESSER II funds are similar to the ESSER I - K-12 Emergency Relief Fund. The North Carolina Department of Public Instruction will distribute ESSER II federal funds based on proportion of Title I. They have provided a planning allotment for the Wake County Public School System (WCPSS) of \$95,998,257. The permissible use is very broad.

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>

There will be a balance of \$62,988,666 in the planning allotment. The grant is available through September 30, 2023. It may be able to support these costs for a two-year period as well as address other costs due to the pandemic and education stabilization.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 3,458,772
Employer Provided Benefits		267,848
Purchased Services		11,579,275
Supplies and Materials		1,402,704
Indirect Cost		775,725
Unbudgeted Funds		62,212,941
Total	-	<u>\$ 79,697,265</u>

Changes to Grants, Donations, and Fees

Title II - Supporting Effective Instruction

Area Academic Advancement

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

Domains for supporting educators include:

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

In addition, funds may be used for:

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

This budget initiative is intended to build on the Title II, Part A goal to invest in transformative leadership. This position is part of a team of leadership coaches operating in conjunction with area superintendents and the chief of schools. A leadership coach (senior director position) will work with principals at persistently low-performing schools in order to build leadership capacity necessary to sustain strategic leadership, cultural leadership, and continuous improvement at identified schools. This increased leadership capacity is intended to support teachers in growing their practices to address achievement gaps and to improve school outcomes for all learners.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Director and/or Supervisor	12.00	\$ 218,385
Employer Provided Benefits		94,907
Indirect Cost		7,398
Travel		1,000
Supplies and Materials		500
Unbudgeted Funds		(402,636)
Total	12.00	\$ (80,446)

Changes to Grants, Donations, and Fees

Education Workforce and Innovation Program

Area

Academics

Description

The educational game Sci-Ops: Global Defense won a National Science Foundation award for being an innovative learning technology that could reshape science education and inspire more students to move into STEM career paths. While the game exposes students to dozens of STEM career paths, its primary curriculum and instructional focus is on the field that will provide the highest probability of job acquisition in high growth careers-- chemistry.

The cost breakdown is as follows: Sci-Ops student, teacher, and administrator licenses (with Platinum Support provided in-kind) is \$60,000 per year for three years (\$60 per student * 1,000 students).

The North Carolina Department of Public Instruction allotted the Wake County Public School System \$120,000 in 2020-21 for year one and year two of the award. The budget for 2021-22 is expected to be \$60,000

Strategic Objective

Achievement

Budget Adjustments

Description	MOE	State
Curriculum Development Pay		\$ (7,732)
Employer Provided Benefits		(2,268)
Purchased Services		(50,000)
Total	-	\$ (60,000)

Changes to Grants, Donations, and Fees

ESEA Title I - Basic Program

Area **Academics**

Description A Title I school-wide project uses these federal funds in a variety of ways to support academic achievement in the entire school consistent with its approved Comprehensive Needs Assessments, School Improvement Plan, Intervention Matrix, and Transition Plan. Attention must be paid to providing intervention services to students below grade level in order to accelerate their academic progress toward grade level standards. Schools are allotted Elementary and Secondary Education Act (ESEA) Title I funds based on their number of students who qualify for free/reduced lunch. Principals and their school teams determine how funds will be used in support of the identified needs/priorities of their schools. They may use these funds for additional personnel or resources. ESEA Title I funds must supplement, not supplant, personnel and resources provided to all schools.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (193,397)
Employer Provided Benefits		463,283
Purchased Services		(468,693)
Supplies and Materials		(497,009)
Unbudgeted Funds		(696,052)
Total	-	\$ (1,391,868)

Changes to Grants, Donations, and Fees

ESEA Title I - School Improvement

Area Academics

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

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Salaries	(7.00)	\$ (34,055)
Employer Provided Benefits		(9,946)
Purchased Services		(24,768)
Supplies and Materials		(271,057)
Total	(7.00)	\$ (339,826)

Changes to Grants, Donations, and Fees

ESEA Title I - Targeted Support and Improvement (TSI)

Area

Academics

Description

Elementary and Secondary Education Act (ESEA) Title I - TSI funds are used to provide assistance for schools, which have been identified as schools in need of targeted support and improvement under the state's federally approved plan for the Every Student Succeeds Act (ESSA). Funds are available for use to support planning activities to include necessary training and support of leadership team and school improvement team in the NC Star planning and measurement tool, a comprehensive needs assessment, and other specialized professional development specifically targeting the school's results (subgroups) for being identified in the TSI category.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (4,079)
Employer Provided Benefits		(1,154)
Purchased Services		(5,238)
Total	-	\$ (10,471)

Changes to Grants, Donations, and Fees

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

Area **Academics**

Description Elementary and Secondary Education Act (ESEA) Title IV - Student Support and Academic Enrichment funds are used to improve students' academic achievement by increasing the capacity of states, local educational agencies, schools, and local communities to (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 2,411
Purchased Services		(188,904)
Unbudgeted Funds		(1,068,590)
Supplies and Materials		(53,000)
Total	-	\$ (1,308,083)

Changes to Grants, Donations, and Fees

GEER I - Supplemental Instructional Services

Area Academics

Description The Governor's Emergency Education Relief (GEER) I fund provides funding for supplemental instructional services to support the academic needs of at-risk students, students in poverty, and students with disabilities through additional in-school instructional support.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 277,670
Employer Provided Benefits		22,861
Indirect Cost		7,062
Unbudgeted Funds		(979,207)
Total	-	\$ (671,614)

Changes to Grants, Donations, and Fees

Indian Education Act

Area

Academics

Description

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

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 13
Purchased Services		(12,164)
Total	-	\$ (12,151)

Changes to Grants, Donations, and Fees

National Science Foundation Wake Tech CIMI

Area**Academics****Description**

The National Science Foundation Connecting Industry to Math Instruction (CIMI) is a one-time grant with funds expected to be expended by August 31, 2023. An allotment of \$42,743 is anticipated for 2021-22.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Salaries		\$ (1,109)
Employer Provided Benefits		1,164
Purchased Services		4,218
Total	-	\$ 4,273

Changes to Grants, Donations, and Fees

Title III - Language Acquisition

Area Academics

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ (5,138)
Employer Provided Benefits		19,407
Purchased Services		(65,656)
Supplies and Materials		(78,727)
Unbudgeted Funds		(333,481)
Total	-	\$ (463,595)

Changes to Grants, Donations, and Fees

Title III - Language Acquisition - Significant Increase

Area

Academics

Description

Funds are provided to Local Education Agencies (LEAs) determined to have a “significant increase” of eligible immigrant students (born outside the United States and in U.S. schools less than three academic years). Student counts are submitted in February annually.

The number of eligible immigrant students enrolled in the Wake County Public School System (WCPSS) during 2020-21 (as of February 1, 2021) is expected to increase, thereby establishing “significant increase” and including WCPSS in the Title III Language Acquisition - Significant Increase state set-aside. Distribution of funds is dependent upon the total number of LEAs eligible and the number of “immigrant” students in each eligible LEA.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ (4,078)
Purchased Services		(123)
Supplies and Materials		(1,159)
Unbudgeted Funds		(18,487)
Total	-	\$ (23,847)

Changes to Grants, Donations, and Fees

Triangle Community Foundation

Area**Academics****Description**

The Triangle Community Foundation has awarded WAKE Up and Read a one-time grant of \$10,000 for 2021-22 to support general operating expenses associated with the coalition's outreach efforts including:

1. Promoting home based literacy practices to families
2. Enrolling families in the free Ready4K text message program
3. Connecting families with existing resources and programs
4. Providing books through the Grab, Go, and Read Initiative.

Strategic Objectives

Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (24,869)
Supplies and Materials		9,770
Total	-	\$ (15,099)

Changes to Grants, Donations, and Fees

Children with Disabilities - Risk Pool

Area Special Education

Description Risk Pool program funds are for eligible “high need” children with disabilities who were enrolled in the Local Education Agency (LEA) in the previous school year. “High need” is defined as any special education and/or related service(s) that is three times the per pupil expenditure and has a fiscal impact that limits and/or inhibits LEA/charter school’s ability to provide special education and related services.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ 135,999
Total	-	\$ 135,999

Changes to Grants, Donations, and Fees

Children with Disabilities - Special Funds

Area Special Education

Description Funding for the special educational needs and related services of children with disabilities ages 3 through 21 in community residential centers, developmental day care and special state reserve. Funds are provided based on need and are requested for specific students.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	State
Purchased Services		\$ (473,799)
Total	-	\$ (473,799)

Changes to Grants, Donations, and Fees

IDEA - Early Intervening Services

Area Special Education

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

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

These funds cannot be used for the special education and/or related services for children with disabilities. These funds are for students in kindergarten through grade 12 at risk of placement in special education. This legislation also requires states to monitor the expenditure of CEIS funds. Services provided for non-disabled students for CEIS should be purchased through the IDEA - Early Intervening Services grant.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 3,048
Employer Provided Benefits		4,872
Purchased Services		186
Unbudgeted Funds		742,704
Total	-	\$ 750,810

Changes to Grants, Donations, and Fees

IDEA - Targeted Assistance for Preschool Federal Grant

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 6
Purchased Services		(1,109)
Supplies and Materials		(47,212)
Unbudgeted Funds		1,091
Total	-	\$ (47,224)

Changes to Grants, Donations, and Fees

IDEA Title VI-B Handicapped

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 205,061
Employer Provided Benefits		164,689
Purchased Services		42,406
Unbudgeted Funds		1,434,750
Total	-	\$ 1,846,906

Changes to Grants, Donations, and Fees

IDEA Title VI-B - Pre-School Handicapped

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries		\$ 646
Employer Provided Benefits		(400)
Purchased Services		6
Unbudgeted Funds		3,522
Total	-	\$ 3,774

Changes to Grants, Donations, and Fees

IDEA VI-B Special Needs Targeted Assistance

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 5
Unbudgeted Funds		(54,370)
Total	-	\$ (54,365)

Changes to Grants, Donations, and Fees

Medicaid Direct Services Reimbursement Program

Area Special Education

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

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Employer Provided Benefits		\$ 285
Purchased Services		(2,235,856)
Supplies and Materials		(198,076)
Unbudgeted Funds		854,357
Total	-	\$ (1,579,290)

Changes to Grants, Donations, and Fees

GEER I - Specialized Instructional Support Personnel for COVID-19 Response

Area Student Services

Description 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. Carryover funding can only support 180 Months of Employment (MOE) for counselor Social Emotional Learning (SEL) positions for 2021-22.

The Wake County Public School System will receive GEER II and Elementary and Secondary School Emergency Relief (ESSER) II funding in 2021-22. One of these funding sources will support 130 recurring MOE currently supported by the GEER I fund.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Federal
Counselors		\$ (1,069,264)
Social Workers		(156,484)
Additional Responsibility Stipend		21,491
Purchased Services		(687,243)
Unbudgeted Funds		(568,810)
Total	-	\$ (2,460,310)

Changes to Grants, Donations, and Fees

John Rex Endowment Positive Parenting Expansion

Area Student Services

Description Project Enlightenment was funded for two years for the expansion and implementation of Triple P Parenting Services through an expansion grant from John Rex Endowment. Year two begins July 1, 2021.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 87
Purchased Services		1,910
Supplies and Materials		3,140
Unbudgeted Funds		(5,500)
Total	-	\$ (363)

Changes to Grants, Donations, and Fees

Medicaid Administrative Outreach Program

Area Student Services

Description Medicaid funds are received as a reimbursement to the school district for qualifying Medicaid services. Funds are used to support student services.

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Federal
Salaries	(22.00)	\$ (120,088)
Employer Provided Benefits		(55,025)
Purchased Services		(217,497)
Supplies and Materials		(47,310)
Unbudgeted Funds		(206,901)
Total	(22.00)	\$ (646,821)

Changes to Grants, Donations, and Fees

NC Pre-K

Area Student Services

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

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

Student Growth:

Preschool Teachers and Instructional Assistants
42.55 Months of Employment (MOE) = \$163,815

Program Continuity:

Social Emotional Foundations of Early Learning Coach
12.00 MOE = \$70,920

Strategic Objectives Learning & Teaching and Achievement

Budget Adjustments

Description	MOE	Local
Salaries		\$ 10,322
Employer Provided Benefits		3,675
Purchased Services		5,400
Supplies and Materials		(41,413)
Capital Outlay		(170,000)
Unbudgeted Funds		(158,346)
Total	-	\$ (350,362)

Changes to Grants, Donations, and Fees

Project Enlightenment - Self Support

Area Student Services

Description Project Enlightenment - Self Support funds come from tuition for one of the classrooms, parent and teacher workshop registration fees, and donations. These funds are used for staff salaries to provide services to preschool and kindergarten classrooms throughout Wake County.

Funds are also used to help provide screening and consultation services during the summer months and on occasional Saturdays during the year. All staff members on this budget are split-coded among other funds and receive a percentage of benefits on this program. Staff is reducing this budget in line with reduced income due to COVID-19 cancellations and a reduction in carryover projections.

Strategic Objective Achievement

Budget Adjustments

Description	MOE	Local
Salaries		\$ 570
Employer Provided Benefits		226
Purchased Services		9,225
Supplies and Materials		(13,339)
Total	-	\$ (3,318)

Changes to Grants, Donations, and Fees

Teaching Tolerance Educator Grant

Area Chief of Staff and Strategic Planning

Description The Teaching Tolerance Educator Grant is a one-time grant. Funds can carry forward until expended.

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (5,000)
Total	-	\$ (5,000)

Changes to Grants, Donations, and Fees

Community Schools

Area Communications

Description Revenue is generated from the rental fees received from community users. Carryforward funds will decrease due to higher use in 2020-21 and annual revenues are projected to decrease for 2021-22.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Salaries		\$ (430,600)
Employer Provided Benefits		(131,963)
Purchased Services		(1,891,187)
Unbudgeted Funds		2,477,651
Supplies and Materials		(1,618,943)
Capital Outlay		(1,724)
Total	-	\$ (1,596,766)

Changes to Grants, Donations, and Fees

ESSER I - Innovative Childcare and Remote Extended Support (ICARES)

Area Communications

Description Elementary and Secondary School Emergency Relief (ESSER) I - Innovative Childcare and Remote Extended Support (ICARES) is one-time funding to support Scholastic School Centers with the YMCA of Raleigh and grant evaluation dollars.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Federal
Purchased Services		\$ (330,000)
Unbudgeted Funds		(10,000)
Total	-	\$ (340,000)

Changes to Grants, Donations, and Fees

Child Nutrition Services (CNS)

Area Child Nutrition

Description This increase to the CNS budget is based on an assumption that services will go back to pre-pandemic levels and COVID-19 will be in the past. The months of employment adjustment is for the restoration of Central Services Child Nutrition staff. The local current expense fund supported these positions for 2020-21 as a one-time adjustment. The positions for Willow Spring High School are on the funding request in the New Schools and School Changes category.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local	Federal	Total
Salaries	577.50	\$	\$ 4,365,717	\$ 4,365,717
Employer Matching Benefits			3,746,786	3,746,786
Purchased Services			1,937,650	1,937,650
Supplies and Materials		625,332	7,138,431	7,763,763
Capital Outlay			265,000	265,000
Total	577.50	\$ 625,332	\$ 17,453,584	\$ 18,078,916

Changes to Grants, Donations, and Fees

COVID-19 Food Donation

Area Child Nutrition

Description The COVID-19 Food Security Fund was provided to help Child Nutrition Services (CNS) sustain emergency food relief services through the coronavirus pandemic. This funding is received through a donation site set up for use across all schools in the system. This is carryover funding from 2020-21.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (228)
Supplies and Materials		(33,272)
Total	-	\$ (33,500)

Changes to Grants, Donations, and Fees

Debt Service Fees - Energy Savings Performance Contracts

Area

Facilities

Description

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

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

The \$7.2 million project was financed with a loan through BMO Harris. Annual payments began January 1, 2021, in the amount of \$644,898. The annual loan payment comes from the forecasted ESPC savings to be generated from utilities. The below adjustment reflects the decrease in the total annual payment by \$777 and the change in the applied payment of interest and principal.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Public Utilities		\$ 777
Debt Service - Principal		13,090
Debt Service - Interest		(13,867)
Total	-	\$ -

Changes to Grants, Donations, and Fees

Print Shop

Area Administrative Services

Description The district expects an increase in outside revenue for the Print Shop in 2021-22.

Strategic Objective Community Engagement

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ 2,500
Total	-	\$ 2,500

Changes to Grants, Donations, and Fees

Positions on Loan

Area Human Resources

Description The Wake County Public School System (WCPSS) has three staff members on loan who support two different programs within the district. There are two staff members who support the Central Carolina Teaching Initiative, an Educator Preparation Program (EPP) that trains alternative entry teachers. Second, WCPSS has a teacher on loan who serves as the North Carolina Association of Educators (NCAE) representative for the district. All three positions are funded through reimbursements so their cost is budget neutral.

Strategic Objectives Human Capital and Learning & Teaching

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 421
Total	-	\$ 421

Changes to Grants, Donations, and Fees

Principal/Teacher of the Year

Area Human Resources

Description The adjusted budget reflects the anticipated carryforward funds for 2021-22. There are no anticipated revenue collections for next year.

Strategic Objective Human Capital

Budget Adjustments

Description	MOE	Local
Purchased Services		\$ (1,900)
Supplies and Materials		(4,875)
Total	-	\$ (6,775)

Changes to Grants, Donations, and Fees

E-Rate

Area Technology

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

Strategic Objective Learning & Teaching

Budget Adjustments

Description	MOE	Local
Employer Provided Benefits		\$ 63
Purchased Services		(404,813)
Supplies and Materials		(358,545)
Total	-	\$ (763,295)

Changes to Grants, Donations, and Fees

School Connectivity

Area

Technology

Description

In 2007 the School Connectivity Initiative was created by the State Board of Education to appropriate funds to enhance the technology infrastructure for public schools that supports teaching and learning in the classroom. Each North Carolina Research and Education Network (NCREN) connected Local Education Agency (LEA) with multiple locations separated by a public-right-of-way is entitled to receive Wide Area Network (WAN) funding through the initiative. Annual funding amount provided to each LEA is a percentage of the overall budget allotment and is based on each LEAs after-E-Rate costs (non-discounted share) associated with WAN or other agency approved connectivity costs.

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	State
Purchased Services		\$ 11,664
Capital Outlay		997,678
Total	-	\$ 1,009,342

Grants, Donations, and Fees Ending

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

Program Name	MOE	Amount
State Sources		
Coronavirus Relief Fund (CRF) - Summer Learning		\$ (5,599,192)
CRF - Exceptional Children Extended School Year		(3,708,556)
CRF - Student Computers and Devices		(3,321,872)
CRF - Personal Protective Equipment		(1,483,411)
CRF - School Health Support		(1,043,748)
CRF - Connectivity Student Mobile Internet Access		(856,950)
CRF - Personnel Computers and Devices		(523,969)
CRF - Remote Instruction		(314,409)
CRF - Cybersecurity		(268,346)
CRF - School Nutrition		(232,696)
CRF - Gaggle Safety Management		(132,610)
NC Go Outside Grant		(13,238)
	<u>-</u>	<u>\$ (17,498,997)</u>
Local Sources		
Wallace Foundation Grant	(6.00)	\$ (500,327)
United Way Changing Generations/Pathways to Progress		(167,399)
John Rex Endowment SEFEL Expansion Grant	(12.00)	(131,378)
Donations - General Operations		(44,062)
Wake Ed Partnership - Summer STEM		(43,785)
Burroughs Wellcome Fund-Career Award for Science and Mathematics Teachers		(37,920)
Assessment for Learning Project (ALP) Micro Grant		(17,078)
College Board - AP Summer Institute Scholarships		(16,821)
No Kid Hungry		(15,651)
Athens Library		(6,979)
Food Lion COVID-19 Hunger Relief Fund		(5,000)
Corning Incorporated Foundation		(2,120)
Laura and John Arnold Foundation		(973)
Partners for Breakfast in the Classroom		(804)
Helping Hands		(316)
State Farm Celebrate My Drive		(286)
Digital Promise Grant		(185)
Duke Energy Foundation		(175)
Richardson Family Charitable Fund		(148)
Duke Energy Foundation - Building Literacy - Rich Science Classrooms		(35)
	<u>(18.00)</u>	<u>\$ (991,442)</u>

Grants, Donations, and Fees Ending

Program Name	MOE	Amount
Federal Sources		
Coronavirus Relief Fund (CRF) - Wake County Government		\$ (15,000,000)
Elementary and Secondary School Emergency Relief (ESSER) I - Digital Curricula		(1,131,226)
Plasma Games Pilot Program Grant		(570,142)
ESSER I - Learning Management System		(531,080)
McKinney-Vento Homeless Assistance		(83,989)
School Nutrition Equipment		(53,800)
IDEA - State Improvement Grant		(475)
	-	<u><u>\$ (17,370,712)</u></u>

Capital Building Program

Capital Building Program

Area

Facilities

Description

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

2020-21 Base Budget

CIP 2017	\$	612,005,103
CIP 2013		47,630,541
CIP 2006		478,698
Vernon Malone College and Career Academy		255,022
	\$	660,369,364

Estimate of 2021-22 Budget

CIP 2017	\$	721,101,000
CIP 2013		39,500,000
	\$	760,601,000

Strategic Objective

Learning & Teaching

Budget Adjustments

Description	MOE	Local
Capital Building Program		\$ 100,231,636
Total	-	\$ 100,231,636

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